CALIFORNIA 540NR

Forms & Instructions

2019

Nonresident or Part-Year Resident Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA
Franchise Tax Board

Table of Contents

Important Dates 2
Do I Have to File? 3
What's New and Other Important Information for 2019 4
How Nonresidents and Part-Year Residents are Taxed 6
Instructions for Form 540NR 9
Nonrefundable Renter's Credit Qualification Record 21
Voluntary Contribution Fund Descriptions 22
Credit Chart 24
Frequently Asked Questions 25
Additional Information 26
Instructions for Filing a 2019 Amended Return 27
Form 540NR, California Nonresident or Part-Year Resident Income Tax Return 31
Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents 37
Instructions for Schedule CA (540NR) 41
Schedule D (540NR), California Capital Gain or Loss Adjustment 55
Instructions for Schedule D (540NR) 57
FTB 3519, Payment for Automatic Extension for Individuals 61
FTB 3514, California Earned Income Tax Credit 63
Instructions for Form FTB 3514 67
FTB 3532, Head of Household Filing Status Schedule 81
Instructions for Form FTB 3532 83
2019 California Tax Table 87
2019 California Tax Rate Schedules 92
Paying Your Taxes 93
How To Get California Tax Information 94
Privacy Notice 94
Automated Phone Service 95

Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 15, 2020*	Last day to file and pay the 2019 amount you owe to avoid penalties and interest.* See form FTB 3519 for more information. * If you are living or traveling outside the United States on April 15, 2020, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
October 15, 2020	Last day to file or e-file your 2019 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2020.
April 15, 2020 June 15, 2020 September 15, 2020 January 15, 2021	The dates for 2020 estimated tax payments. Generally, you do not have to make estimated tax payments if the total of your California withholdings is 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment of estimated tax penalty. For more information, call 800.338.0505, select personal income tax, then select frequently asked questions, and enter code **208**.

$$$ for You

Earned Income Tax Credit

- **Federal Earned Income Tax Credit (EIC) –** EIC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if you earned less than $50,162 ($55,952 if married filing jointly) and have qualifying children or you have no qualifying children and you earned less than $15,570 ($21,370 if married filing jointly). Go to the IRS website at **irs.gov/taxtopics** and choose topic **601**, see the federal income tax booklet; or go to **irs.gov** and search for **eitc assistant**.
- **California Earned Income Tax Credit (EITC) –** EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have wage income earned in California and/or net earnings from self-employment of less than $30,001. You do not need a child to qualify. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

- **Young Child Tax Credit (YCTC) –** YCTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the CA EITC and you have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For more information, see the instructions for line 86, Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, and get form FTB 3514.

Refund of Excess State Disability Insurance (SDI) – If you worked for at least two employers during 2019 who together paid you more than $118,371 in wages, you may qualify for a refund of excess SDI. See the instructions on page 15.

Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Claiming a dependent already claimed on another return.
- The amount of refund or payments made on an original return does not match our records when amending your tax return.
- Claiming the wrong amount of withholding by incorrectly totaling or transferring the amounts from your W-2.
- Claiming the wrong amount of real estate withholding.
- Claiming the wrong amount of SDI.
- Claiming the wrong amount of exemption credits.

To avoid errors and to help process your tax return faster, use these helpful hints when preparing your tax return.

Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to **ftb.ca.gov** and login or register for MyFTB to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2018 tax return you requested to be applied to your 2019 estimated tax.

Claiming state disability insurance:

- Verify the amount of SDI used to figure the amount of excess SDI claimed on Form 540NR, line 84, matches amounts from your W-2's.

Claiming standard deduction or itemized deductions:

- See Form 540NR, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

Claiming withholding amounts:

- Go to **ftb.ca.gov** and login or register for MyFTB to verify withheld amount or see instructions for line 81 of Form 540NR. Confirm only California income tax withheld is claimed.
- Verify real estate or other withholding amount from Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 593, Real Estate Withholding Tax Statement. See instructions for line 83 for Form 540NR.

Claiming refund or payments made on an original return when amending your tax return:

- Go to **ftb.ca.gov** and login or register for MyFTB to check tax return records for refund or payments made.
- Verify the amount from your original return line 125 of Form 540NR and include any adjustment by FTB.

Do I Have to File?

Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2019 with sources in California, go to Step 1. For more details see page 6.

Step 1: Is your gross income (gross income is computed under California law and consists of all income you received from all sources in the form of money, goods, property, and services, that is 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 (adjusted gross income is computed under California law and consists of your 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, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File." Do those instructions apply to you? If yes, you have a filing requirement. If no, go to step 4.

Step 4: Are you married/RDP filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military Personnel.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65	18,241	30,841	40,291	14,593	27,193	36,643
	65 or older	24,341	33,791	41,351	20,693	30,143	37,703
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs)	36,485	49,085	58,535	29,190	41,790	51,240
	65 or older (one spouse/RDP)	42,585	52,035	59,595	35,290	44,740	52,300
	65 or older (both spouses/RDPs)	48,685	58,135	65,695	41,390	50,840	58,400
Qualifying widow(er)	Under 65		30,841	40,291		27,193	36,643
	65 or older		33,791	41,351		30,143	37,703
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 11 to figure your standard deduction.)					

Requirements for Children with Investment Income

California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 and student under age 24 who received more than $2,200 of investment income in 2019, complete Form 540NR and form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child.

If you qualify, you may elect to report your child's income of $11,000 or less (but not less than $1,100) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" or go to **ftb.ca.gov/forms**.

Other Situations When You Must File

If you have a tax liability for 2019 or owe any of the following taxes for 2019, you must file Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account.
- Tax for children under age 19 or a student under age 24 who have investment income greater than $2,200 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are an RDP. If you are an RDP and file single for federal, you 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 not in a domestic partnership.

Exception: If you file a joint tax return for federal, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

  Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Single

You are single if **any** of the following is true on December 31, 2019:

- You were never married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2019, and did not remarry or enter into another registered domestic partnership in 2019.

Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married or an RDP as of December 31, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter another registered domestic partnership in 2019.
- Your spouse/RDP died in 2020 before you filed a 2019 tax return.

Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, or FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" or go to **ftb.ca.gov/forms**.
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if you had a child living with you and you lived apart from your spouse/RDP during the entire last six months of 2019.

Head of Household

For the specific requirements that must be met to qualify for head of household (HOH) 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 a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- 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.
- 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 either 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.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **HOH.**

Qualifying Widow(er)
Check the box on Form 540NR, line 5 and use the joint tax return tax rates for 2019 if **all** five of the following apply:

- Your spouse/RDP died in 2017 or 2018 and you did not remarry or enter into another registered domestic partnership in 2019.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:
  - The child had gross income of $4,200 or more;
  - The child filed a joint return, or
  - You could be claimed as a dependent on someone else's return.

  If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying widow(er)" filing status.
- This child lived in your home for all of 2019. Temporary absences, such as for vacation or school, 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.

Which Form To Use
Beginning in tax year 2019, Short Form 540NR, has been eliminated. Use Form 540NR if either you or your spouse/RDP were a nonresident or part-year resident in tax year 2019.

If you and your spouse/RDP were California residents during the entire tax year 2019, use Forms 540 or 540 2EZ. To download or order the 540 Personal Income Tax Booklet or the 540 2EZ Personal Income Tax Booklet, go to **ftb.ca.gov/forms** or see, "Where to Get Income Tax Forms and Publications."

What's New and Other Important Information for 2019

Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (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 (540NR), California Adjustments - Nonresidents or Part-Year Residents, 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 instructions. Taxpayers should not consider the instructions as authoritative law.

Conformity – For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

2019 Tax Law Changes/What's New

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to **coveredca.com**. For information about the penalty, go to **ftb.ca.gov/healthmandate.**

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

- Suicide Prevention Voluntary Tax Contribution Fund

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019 – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the IRC. California R&TC does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Like-Kind Exchanges – The TCJA amended IRC Section 1031 limiting the nonrecognition of gain or loss on like-kind exchanges to real property held for productive use or investment. California conforms to this change under the TCJA for exchanges initiated after January 10, 2019. However, for California purposes, with regard to individuals, this limitation only applies to:

- A taxpayer who is a head of household, a surviving spouse, or spouse filing a joint return with adjusted gross income (AGI) of $500,000 or more for the taxable year in which the exchange begins.
- Any other taxpayer filing an individual return with AGI of $250,000 or more for the taxable year in which the exchange begins.

Get Schedule D-1, Sales of Business Property, for more information.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is $1,000. The credit amount phases out as earned income exceeds the "threshold amount" of $25,000, and completely phases out at $30,000. For more information, see the instructions for line 86 of Form 540NR, and get form FTB 3514.

Net Operating Loss (NOL) Carrybacks – For taxable years beginning on or after January 1, 2019, net operating loss carrybacks are **not** allowed.

Alimony – California law does not conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). See Schedule CA (540NR) specific line instructions for more information.

Small Business Accounting/Percentage of Completion Method – For taxable years beginning on or after January 1, 2019, California law generally conforms to the TCJA's definition of small businesses as taxpayers whose average annual gross receipts over three years do not exceed $25 million. These small businesses are exempt from the requirement of using the Percentage of Completion Method of accounting for any construction contract if the contract is estimated to be completed within two years from the date the contract was entered into. A taxpayer may elect to apply the provision regarding accounting for long term contracts to contracts entered into on or after January 1, 2018.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. Additional information can be found in the instructions for California Schedule CA (540NR).

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For taxable years 2014 through 2018, file an amended Form 540NR and Schedule X to report the correct amount of charitable contribution and business expense deductions. Additional information can be found in the instructions of California Schedule CA (540NR).

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

Other Important Information

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514.

New Employment Credit – The sunset date for the New Employment Credit is extended until taxable years beginning before January 1, 2026. For more information, go to **ftb.ca.gov** and search for **nec** or get form FTB 3554, New Employment Credit.

California Competes Tax Credit – The sunset date for the California Competes Tax Credit is extended until taxable years beginning before January 1, 2030. For more information, go to the GO-Biz website at **business.ca.gov** or **ftb.ca.gov** and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Native American Earned Income Exemption – For taxable years beginning on or after January 1, 2018, federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country are exempt from California taxation. This exemption applies only to earned income. Enrolled tribal members who receive per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Additional information can be found in the instructions for the Schedule CA (540NR) and form FTB 3504, Enrolled Tribal Member Certification.

IRC Section 965 Deferred Foreign Income – Under federal law, if you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

Global Intangible Low-Taxed Income (GILTI) Under IRC Section 951A – Under federal law, if you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

Wrongful Incarceration Exclusion – California law conforms to federal law excluding from gross income certain amounts received by wrongfully incarcerated individuals for taxable years beginning before, on, or after January 1, 2018. If you included income for wrongful incarceration in a prior taxable year, you can file an amended California personal income tax return for that year. If the normal statute of limitations has expired, you must file a claim by January 1, 2019.

College Access Tax Credit – For taxable years beginning on and after January 1, 2017, and before January 1, 2023, the College Access Tax Credit (CATC) is available to entities awarded the credit from the California Educational Facilities Authority (CEFA). The credit is 50% of the amount contributed by the taxpayer for the taxable year to the College Access Tax Credit Fund. The amount of the credit is allocated and certified by the CEFA. For more information, go to the CEFA website at **treasurer.ca.gov** and search for **catc**.

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previously filed income tax return. For additional information, see "Instructions for Filing a 2019 Amended Return" on page 27.

Improper Withholding on Severance Paid to Veterans – The Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

New Donated Fresh Fruits or Vegetables Credit – For taxable years beginning on or after January 1, 2017 and before January 1, 2022, qualified taxpayers may claim the New Donated Fresh Fruits or Vegetables Credit. This tax credit is for donations of fresh fruits or vegetables made to California food banks. The amount of the tax credit is 15% of the qualified value of the donated item, based on weighted average wholesale price. The credit may be claimed only on a timely filed original return. However, any credit not used in the taxable year may be carried forward up to seven years. For more information, get form FTB 3814, New Donated Fresh Fruits or Vegetables Credit.

Low-Income Housing Credit – Allocations to Partners – For partnerships owning projects that receive a preliminary reservation of the Low-Income Housing Credit (LIHC) before January 1, 2020, the prior law exception that requires a partnership to allocate the credit among partners based upon the partnership agreement is re-enacted.

Sale of Credit – For projects that receive a preliminary reservation of the LIHC beginning on or after January 1, 2016, and before January 1, 2020, a taxpayer may make an irrevocable election in its application to the California Tax Credit Allocation Committee to sell all or any portion of the LIHC allowed to one or more unrelated parties for each taxable year in which the credit is allowed. An original purchaser is allowed a one-time resale of that credit to one or more unrelated parties. For more information, get form FTB 3521, Low-Income Housing Credit, or go to the California Tax Credit Allocation Committee website at **treasurer.ca.gov/ctcac**.

California Achieving a Better Life Experience (ABLE) Program – For taxable years beginning on or after January 1, 2016, the California Qualified ABLE Program was established and California generally conforms to the federal income tax treatment of ABLE accounts. This program was established to help blind or disabled U.S. residents save money in a tax-favored ABLE account to maintain health, independence, and quality of life. Additional information can be found in the instructions of form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

New California Motion Picture and Television Production Credit – For taxable years beginning on or after January 1, 2016, a new California motion picture and television production credit will be allowed to a qualified taxpayer. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).
- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

For more information, get form FTB 3541, California Motion Picture and Television Production Credit, form FTB 3551, Sale of Credit Attributable to an Independent Film, go to **ftb.ca.gov** and search for **motion picture**, or go to the CFC website at **film.ca.gov** and search for **incentives**.

Electronic Funds Withdrawal (EFW) – Make extension or estimated tax payments using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

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 instructions for California Form 540.

Dependent Social Security Number (SSN) – Taxpayers claiming an exemption credit must write each dependent's SSN in the spaces provided within line 10 for California Form 540NR.

Financial Incentive for Seismic Improvement – Taxpayers can exclude from gross income any amount received as loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or the California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. Additional information can be found in the instructions for California Schedule CA (540NR).

Natural Heritage Preservation Credit – For qualified contributions made on or after January 1, 2015, the credit carryover period has been extended to 15 years or until exhausted, whichever occurs first. Any unused credits remaining before January 1, 2015, will remain subject to an eight-year carryover provision. In addition, the period for when a qualified contribution is made, for which a tax credit will be allowed, has been extended to June 30, 2020.

Disaster Losses – For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Additional information can be found in the instructions for California form FTB 3805V, Net Operating Loss (NOL) Computation and NOL Disaster Loss Limitations – Individuals, Estates, and Trusts.

Head of Household – 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.

New Employment Credit – For taxable years beginning on or after January 1, 2014, and before January 1, 2021, the New Employment Credit (NEC) is available to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area, and receives a **tentative credit reservation** for that qualified full-time employee. In addition, an **annual certification of employment** is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California. Any credits not used in the taxable year may be carried forward up to five years. If a qualified employee is terminated within the first 36 months after beginning employment, the employer may be required to recapture previously taken credits. For more information, go to **ftb.ca.gov** and search for **nec** or get form FTB 3554, New Employment Credit.

Repeal of Geographically Targeted Economic Development Area Tax Incentives The California legislature repealed and made changes to all of the Geographically Targeted Economic Development Area (G-TEDA) Tax Incentives. Enterprise Zones (EZ) and Local Agency Military Base Recovery Areas (LAMBRA) were repealed on January 1, 2014. The Targeted Tax Areas (TTA) and Manufacturing Enhancement Areas (MEA) both expired on December 31, 2012. For more information, get the applicable EDA booklet.

California Competes Tax Credit – For taxable years beginning on and after January 1, 2014, and before January 1, 2030, the California Competes Tax Credit is available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by the Governor's Office of Business and Economic Development (GO-Biz) and approved by the California Competes Tax Credit Committee. The California Competes Tax Credit only applies to state income or franchise tax. Taxpayers who are awarded a contract by the committee will claim the credit on their income or franchise tax returns using credit code 233. The credit can reduce tax below the tentative minimum tax. Any credits not used in the taxable year may be carried forward up to six years. For more

information, go to the GO-Biz website at **business.ca.gov** or **ftb.ca.gov** and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Like-Kind Exchanges – California requires taxpayers who exchange property located in California for like-kind property located outside of California under IRC Section 1031, to file an annual information return with the FTB. For more information, get form FTB 3840, California Like-Kind Exchanges, or go to **ftb.ca.gov** and search for **like kind**.

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 may 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/e-pay**. Electronic payments can be made using Web Pay on FTB's website, EFW as part of the e-file tax return, or your credit card.

Estimated Tax Payments – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than $500 ($250 for married/RDP filing separately) do not need to make estimated tax payments.

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the IRS are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to **ftb.ca.gov** and search for **backup withholding**.

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 a California 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.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Please be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

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. Please visit **scholarshare529.com** for instructions.

Group Nonresident Returns (also known as Composite Returns) – For taxable years beginning on or after January 1, 2009:

- Group nonresident returns may include less than two nonresident individuals.
- Nonresident individuals with more than $1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on their entire California taxable income if they elect to be part of the group return.

See FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more information.

California Disclosure Obligations – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886 or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING
ABS 389 MS F340
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-9900

For more information, go to **ftb.ca.gov** and search for **disclosure obligation**.

How Nonresidents and Part-Year Residents Are Taxed

General Information

Nonresidents of California who received California sourced income in 2019, or moved into or out of California in 2019, file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income received while you resided in California and the income you received from California sources while a nonresident.

If you file Form 540NR, use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. You determine your California tax by multiplying your California taxable income by an effective tax rate. The effective tax rate is the tax on total taxable income, taken from the tax table, divided by total taxable income. You may also qualify for California tax credits, which reduces the amount of California tax you owe.

If you were a resident of California for all of 2019 get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

For more information on the taxation of nonresidents and part-year residents, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency. Go to **ftb.ca.gov/forms** or see "Where To Get Income Tax Forms and Publications."

Pension Income of Retirees Who Move to Another State

Nonresidents of California Receiving a California Pension
California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

California Residents Receiving an Out-of-State Pension
In general California residents are taxed on all income, including income from sources outside California. Therefore, a pension attributable to services performed outside California but received after you become a California resident is taxable.

For more information about pensions, go to **ftb.ca.gov/forms** and get FTB Pub. 1005, Pension and Annuity Guidelines.

Temporary and Transitory Absences from California

If you are domiciled in California and you worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse/RDP who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract, or if you have income from stocks, bonds, notes, or other intangible property in excess of $200,000 for any taxable year covered by the contract. For more information, go to **ftb.ca.gov/forms** and get FTB Pub. 1031.

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company, or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information, go to **ftb.ca.gov/forms** and get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the group Form 540NR.

Military Servicemembers

Active duty military servicemembers go to **ftb.ca.gov/forms** and get FTB Pub. 1032, Tax Information for Military Personnel.

Servicemembers domiciled outside of California, and their spouses/RDPs, exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

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Visit our website:

ftb.ca.gov

2019 Instructions for Form 540NR
California Nonresident or Part-Year Resident Income Tax Return

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).

Before You Begin

Complete your federal income tax return (Form 1040, U.S. Individual Income Tax Return; Form 1040-SR, U.S. Tax Return for Seniors; Form 1040NR, U.S. Nonresident Alien Income Tax Return; or Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents) before you begin your Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Use information from your federal income tax return to complete your Form 540NR. Complete and mail Form 540NR by April 15, 2020. If unable to mail your return by this date see page 2.

To get forms and publications referred to in these instructions, go to **ftb.ca.gov/forms** or see "Where To Get Income Tax Forms and Publications."

✓Tip You may qualify for the federal earned income tax credit. See page 2 for more information.

Note: The lines on Form 540NR are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Form 540NR. So the line number that follows line 19 on Form 540NR is line 31.

Caution: Form 540NR has five sides. If filing Form 540NR, you must send all five sides to the Franchise Tax Board (FTB).

If you need to amend your Form 540NR, complete an amended Form 540NR and check the box at the top of Form 540NR indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540NR. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 27.

Filling in Your Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your Social Security Number(s) or Individual Taxpayer Identification Number(s) at the top of Form 540NR, Side 1.
- Print numbers and CAPITAL LETTERS in the space provided. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. **Do not** enter a dash or the word "NONE."

Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of Form 540NR.

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.

Principal Business Activity (PBA) Code
For federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040 or 1040-SR), line B.

Date of Birth (DOB)
Enter your DOBs (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.

Prior Name
If you or your spouse/RDP filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSNs in the spaces provided. If you file a joint tax return, enter the SSNs 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. It is a nine-digit number that always starts with the number 9.

Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Usually, your California filing status must be the same as the filing status you used on your federal income tax return.

Exception for Married Taxpayers Who File a Joint Federal Income Tax Return – You may file separate California returns if either spouse was either of the following:

- An active member of the United States Armed Forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

  Caution - Community Property States: If either spouse earned California source income while domiciled in a community property state, the community income will be split equally between the spouses. Both spouses will have California source income and they will **not** qualify for the nonresident spouse exception. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

If you did not file a federal tax return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

Registered domestic partners (RDPs) 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 purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

Nonresident Alien – A joint tax return may be filed if, in the case of a nonresident alien married to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

If You Filed Federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use the head of household or married/RDP filing jointly filing statuses. Instead, use single, married/RDP filing separately, or qualifying widow(er) filing status, whichever applies to you.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, California Head of Household Filing Status, for more information. See "Where To Get Income Tax Forms and Publications."

Exemptions

Line 6 – Can be Claimed as a Dependent

Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on Form 540NR, line 7.

Yes Ignore the instructions on Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Form 540NR indicating that you or your spouse/RDP is visually impaired. If you e-file, attach any requested forms, schedules and documents according to your software's instructions. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2019*, you should claim an additional exemption credit on line 9. If you are married/or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See "Voluntary Contribution Fund Descriptions" for more information.

*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN 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 e-file, attach any requested forms, schedules and documents according to your software's instructions.

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

Total Taxable Income

Refer to your completed federal income tax return to complete this section.

Line 12 – California Wages

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

Line 13 – Federal Adjusted Gross Income (AGI) from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on Form 540NR, line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Account
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing single, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040 or 1040-SR. Transfer the amount from the California RDP Adjustments Worksheet, line 23, column D, or federal pro forma Form 1040 or 1040-SR, line 8b, to Form 540NR, line 13.

Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), Part II, line 23, column B)

If there are differences between your federal and California income, i.e social security, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column B on Form 540NR, line 14.

If the amount on Schedule CA (540NR), Part II, line 23, column B is a negative number, do not transfer it to Form 540NR, line 14 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 16.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions (from Schedule CA (540NR), Part II, line 23, column C)

If there are differences between your federal and California deductions, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column C on Form 540NR, line 16.

If the amount on Schedule CA (540NR), Part II, line 23, column C is a negative number, do not transfer it to Form 540NR, line 16 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 14.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should match the amount on Schedule CA (540NR), Part II, line 23, column D.

Line 18 – California Itemized Deductions or California Standard Deduction

Decide whether to itemize your deductions, such as charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law).
- Standard deduction.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married/or an RDP and filing separate Form 540NR, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

Also, if someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, see the California Standard Deduction Worksheet for Dependents.

Itemized Deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, lines 1 through 30. Enter the result on Form 540NR, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540NR, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box on Side 3, Part III of the Schedule CA (540NR), and complete Part III. Attach both the federal Schedule A (Form 1040 or 1040-SR) and California Schedule CA (540NR) to the back of your tax return.

Standard Deduction. Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, instead.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.

Your Filing Status	Enter On Line 18
1 – Single	$4,537
2 – Married/RDP filing jointly	$9,074
3 – Married/RDP filing separately	$4,537
4 – Head of household	$9,074
5 – Qualifying widow(er)	$9,074

The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return. **Use whole dollars only.**

1. Enter your earned income from: line 2 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040 or 1040-SR . . 1 _____
2. Minimum standard deduction 2 $1,100.00
3. Enter the **larger** of line 1 or line 2 here . . . . . 3 _____
4. Enter the amount shown for your filing status:
   - Single or married/RDP filing separately, enter $4,537
   - Married/RDP filing jointly, head of household, or qualifying widow(er), enter $9,074

   } 4 _____
5. **Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on the Form 540NR, line 18 . . . . . 5 _____

Line 19 – Taxable Income

Capital Construction Fund (CCF). If you claim a deduction on your federal Form 1040 or 1040-SR, line 11b for a contribution made to a CCF set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter "CCF" and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

California Taxable Income

When you figure your tax, use the correct filing status and taxable income amount.

Line 31 – Tax

✓Tip e-file and you won't have to do the math. Go to **ftb.ca.gov** and search for **efile**.

To figure your tax on the amount on line 19, use one of the following methods and check the matching box on line 31:

- **Tax Table.** If your taxable income on line 19 is $100,000 or less, use the tax table beginning on page 87. Use the correct filing status column in the tax table.
- **Tax Rate Schedules.** If your taxable income on line 19 is over $100,000, use the tax rate schedules on page 92.
- **FTB 3800.** Generally, you use form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child who was 18 and under or a student under age 24 on January 1, 2020, and who had more than $2,200 of investment income. Attach form FTB 3800 to the child's Form 540NR.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of $11,000 or less (but not less than $1,100) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 31. Attach form(s) FTB 3803 to your return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to **ftb.ca.gov/tax-rates**.

Line 32 – CA Adjusted Gross Income

Complete Schedule CA (540NR), Part IV, line 1 to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR). Enter on Form 540NR, line 32 the amount from Schedule CA (540NR), Part IV, line 1.

Line 36 – CA Tax Rate

In this computation, the FTB rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

Line 38 – CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Nonrefundable Child and Dependent Care Expenses Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. **If more than 1, enter 1.0000.**

Line 39 – CA Prorated Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount listed on the next page for your filing status, your credits will be limited.

If your filing status is:	Is Form 540NR, line 13 more than:
Single or married/RDP filing separately	$200,534
Married/RDP filing jointly or qualifying widow(er)	$401,072
Head of household	$300,805

Yes Complete the AGI Limitation Worksheet below.
No Multiply line 11 by line 38.

AGI Limitation Worksheet

Use whole dollars only

a Enter the amount from Form 540NR, line 13 . . . . . **a**_____
b Enter the amount for your filing status on line b:
- Single or married/RDP filing separately $200,534
- Married/RDP filing jointly or qualifying widow(er) $401,072
- Head of household $300,805

} **b**_____
c Subtract line b from line a . . . . . **c**_____
d Divide line c by $2,500 ($1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number . . . . . **d**_____
e Multiply line d by $6. . . . . **e**_____
f Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not the dollar amounts) . . . . . **f**_____
g Multiply line e by line f . . . . . **g**_____
h Add the total **dollar amounts** from Form 540NR, line 7, line 8, and line 9. . . . . **h**_____
i Subtract line g from line h. If zero or less enter -0- . . . . . **i**_____
j Enter the number from the box on Form 540NR, line 10 (not the dollar amount). . . . . **j**_____
k Multiply line e by line j . . . . . **k**_____
l Enter the **dollar amount** from Form 540NR, line 10 . . . . . **l**_____
m Subtract line k from line l. If zero or less, enter -0- . . . . **m**_____
n Add line i and line m. Enter the result here. . . . . **n**_____
o Multiply the amount on line n by the CA Exemption Credit Percentage on Form 540NR, line 38. Enter the result here and on Form 540NR, line 39. . . . . **o**_____

Line 41 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2019 and you were born before January 2, 1936, get Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.

To get these forms, see "Order Forms and Publications."

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart on page 24 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any other special credits go to line 50 and line 61 to see if you qualify for the nonrefundable child and dependent care expenses credit or the nonrefundable renter's credit.

Box A – Did you complete federal Schedule C, D, E, or F **and** claim or receive any of the following (**Note:** If your business gross receipts are less than $1,000,000 from all trades or businesses, you do not have to report AMT. For more information, see line 71 instructions.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541)

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."
No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense
- Income from incentive stock options in excess of the amount reported on your return
- Income from installment sales of certain property

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."
No Go to Box C.

Box C – If your filing status is:	Is Form 540NR, line 17 more than:
Single or head of household	$276,552
Married/RDP filing jointly or qualifying widow(er)	$368,737
Married/RDP filing separately	$184,365

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."
No Your credits are not limited.

Line 50 – Nonrefundable Child and Dependent Care Expenses Credit

Claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. To claim this credit, your federal adjusted gross income must be $100,000 or less. Complete and attach form FTB 3506, Child and Dependent Care Expenses Credit. See "Where To Get Income Tax Forms and Publications."

The care must have been provided in California. You must have California-sourced income (wages earned working in California or self-employment income from California business activities).

A servicemember's active duty military pay is considered earned income, regardless of whether the servicemember is domiciled in California. Get FTB Pub. 1032, Tax Information for Military Personnel, for more information.

Schedule P (540NR) – If you need to complete Schedule P (540NR) **and** you claim any of the credits on line 51 through line 53, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), Part III, Section B1, line 12 through line 14, on Form 540NR, line 55. Do not follow the instructions for line 55. Write "Schedule P (540NR)" to the left of the amount entered on line 55.

Line 51 – Credit for Joint Custody Head of Household — Code 170

You may **not** claim this credit if you used the head of household, married/RDP filing jointly, or the qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2019 (or if married or an RDP, you lived apart from your spouse/RDP for all of 2019 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

If your Federal AGI is more than $200,534, subtract line n from the AGI Limitation Worksheet on page 12 from line 31 of the Form 540NR and enter this amount on line 1 of the worksheet below to calculate your credit.

Use the worksheet below to figure this credit **using whole dollars only**:

1. Subtract line 11 from line 31 on Form 540NR and enter the result here . . . . . 1_____
2. Enter the amount from Form 540NR, line 41 . . . . . 2_____
3. Add line 1 and line 2 . . . . . 3_____
4. Credit percentage — 30% . . . . . 4 x .30
5. Credit amount. Multiply line 3 by line 4. Enter on this line the result or $484, whichever is less. Enter this amount on Form 540NR, line 51 . . . . . 5_____

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 52 – Credit for Dependent Parent — Code 173

You may **not** claim this credit if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married or an RDP at the end of 2019 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother's or father's home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household, on this page.

On the last line of the worksheet, enter the result or $484, whichever is less. Enter this amount on Form 540NR, line 52.

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 53 – Credit for Senior Head of Household — Code 163

Claim this credit if you:

- Were 65 years of age or older on December 31, 2019*.
- Qualified as a head of household in 2017 or 2018 by providing a household for a qualifying individual who died during 2017 or 2018.
- Did not have adjusted gross income over $78,441 for 2019.

*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2019 in order to claim this credit.

Use the worksheet below to figure this credit **using whole dollars only**:

1. Enter the amount from Form 540NR, line 19 . . . . . 1_____
2. Credit percentage — 2% . . . . . 2 x .02
3. Credit amount. Multiply line 1 by line 2. Enter on this line the result or $1,478, whichever is less. Enter this amount on Form 540NR, line 53 . . . . . 3_____

Line 54 and Line 55 – Credit Percentage and Credit Amount

If you claimed credits on line 51, line 52, or line 53, complete the worksheet below to compute your credit percentage and the allowable prorated credit to enter on line 55 **using whole dollars only**. If you completed Schedule P (540NR), see the instructions above the line 51 instructions.

Part I – Credit Percentage

1. Enter the percentage amount from line 38 here and on Form 540NR, line 54. **If more than 1, enter 1.0000** . . . . . 1 _ . _ _ _ _

Part II – Credit Amount

Credit for Joint Custody Head of Household

1. Enter the amount from Form 540NR, line 51 . . . . . 1 _____
2. Credit Percentage from Part I, line 1. . . . . 2 x_____
3. Multiply line 1 by line 2. . . . . 3 _____
4. **Enter the lesser of the amount from line 3 or $484** . . . . . 4 _____

Credit for Dependent Parent

5. Enter the amount from Form 540NR, line 52 . . . . . 5 _____
6. Credit Percentage from Part I, line 1. . . . . 6 x_____
7. Multiply line 5 by line 6. . . . . 7 _____
8. **Enter the lesser of the amount on line 7 or $484** . . . . . 8 _____

Credit for Senior Head of Household

9. Enter the amount from Form 540NR, line 53 . . . . . 9 _____
10. Credit Percentage from Part I, line 1. . . . . 10 x_____
11. Multiply line 9 by line 10. . . . . 11 _____
12. **Enter the lesser of the amount on line 11 or $1,478** . . . . 12 _____

Total Prorated Credits

13. Add line 4, line 8, and line 12. Enter the result here and on Form 540NR, line 55. . . . . 13 _____

Line 58 through Line 60 – Additional Special Credits

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 58 and line 59.

To claim more than two credits, use Schedule P (540NR), Part III. See Schedule P (540NR) instructions, "How to Claim Your Credits."

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit.

Credit for Child Adoption Costs — Code 197

For the year in which an adoption decree or an order of adoption is entered (e.g. adoption is final), claim a credit for 50% of the cost of adopting a child who was both:

- A citizen or legal resident of the United States
- In the **custody** of a California public agency or a California political subdivision

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency
- Medical expenses not reimbursed by insurance
- Travel expenses for the adoptive family

Note:

- This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to $2,500 per minor child.

1. Enter qualifying costs for the child . . . . . 1_____
2. Credit percentage — 50% . . . . . 2 x .50
3. Credit amount. Multiply line 1 by line 2. Do not enter more than $2,500 . . . . . 3_____

Your allowable credit is limited to $2,500 for 2019. You may carryover the excess credit to future years until the credit is used.

Line 61 – Nonrefundable Renter's Credit

If you paid rent for at least six months in 2019 on your principal residence located in California you may qualify to claim the nonrefundable renter's credit which may reduce your tax. Complete the qualification record on page 21.

Line 63

Subtract the amount on line 62 from the amount on line 42. Enter the result on line 63. If the amount on line 62 is more than the amount on line 42, enter -0-.

Other Taxes

Attach the specific form or statement required for each item below.

Line 71 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- $98,330 married/RDP filing jointly or qualifying widow(er)
- $73,748 single or head of household
- $49,163 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of $7,750 plus the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than $1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information. See "Where To Get Income Tax Forms and Publications."

Line 72 – Mental Health Services Tax

If your taxable income or nonresident CA source taxable income is more than $1,000,000, compute the Mental Health Services tax below **using whole dollars only**:

1. CA Taxable income from Form 540NR, line 35	1	_____
2. Less	2	$(1,000,000)
3. Subtotal	3	_____
4. Tax rate – 1%	4	x .01
5. Mental Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on Form 540NR, line 72	5	_____

Line 73 – Other Taxes and Credit Recapture

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 73 and write "FTB 3805P" to the left of the amount.

In general, California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 73. Write "NQDC" on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 73. Write "IRC Section 453A interest" and the amount on the dotted line to the left of the amount on line 73.

If you used form(s):

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit

Include the additional tax for credit recapture, if any, on line 73. Write the form number on the dotted line to the left of the amount on line 73.

Payments

Have your federal Form(s) W-2, Wage and Tax Statement, W-2G, Certain Gambling Winnings, 1099-DIV, Dividends and Distributions, 1099-INT, Interest Income, 1099-MISC, Miscellaneous Income, 1099-OID, Original Issue Discount, 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., California Form(s) 592-B, Resident and Nonresident Withholding Tax Statement, and 593, Real Estate Withholding Tax Statement, before you begin this section.

If you received wages and do not have a Form W-2, see page 25, Question 2.

Line 81 – California Income Tax Withheld

Enter the total California income tax withheld from your federal Form(s):

- W-2, box 17
- W-2G, box 15
- 1099-DIV, box 15
- 1099-INT, box 17
- 1099-MISC, box 16
- 1099-OID, box 14
- 1099-R, box 12

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), line 15e. Do not include nonresident or real estate withholding from Form(s) 592-B or 593, on this line as withholding. See line 83. If you had California tax withheld and did not receive Form(s) W-2 or 1099, contact the entity that paid the income.

If you received Form(s) 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, or 1099-R showing California income tax withheld, include in the total on line 81 the amount(s) withheld and attach a copy of the Form(s) 1099 to the lower front of your tax return.

Generally, tax should not be withheld on Form 1099-MISC. If you want to pre-pay tax on income reported on Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

Line 82 – 2019 CA Estimated Tax and Other Payments

Enter the total of any:

- California estimated tax payments you made using 2019 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2018 California income tax return that you applied to your 2019 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541) or an S corporation on Schedule K-1(100S).

If you are including NCNR tax, write "LLC" on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of the NCNR tax claimed. The LLC's return must be filed before an individual member's account can be credited. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F283
TAXPAYER SERVICES CENTER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

To view payments made or get your current account balance, go to **ftb.ca.gov** and login or register for MyFTB.

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Form 540NR explaining that payments were made under both SSNs. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2020 and did not have a California tax liability in 2019.

Line 83 – Withholding (Form 592-B and/or 593)

If you were a nonresident who received California source income or sold California real estate, enter the total California tax withheld from your Form(s) 592-B and 593. Attach a copy of Form(s) 592-B and 593 to the lower front of Form 540NR, Side 1.

If your filing status changed after escrow closed and before filing your California tax return, please contact us at 888.792.4900, prior to filing your California tax return, for instructions on how to claim your withholding credit.

Do not include withholding from other forms on this line. Do not include NCNR member's tax from Schedule K-1 (568), line 15e as withholding, see line 82.

Line 84 – Excess California SDI (or VPDI) Withheld

You may be entitled to claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

- You had **two or more** California employers during 2019.
- You received more than $118,371 in gross wages from California sources.
- The amounts of SDI (or VPDI) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to your Form 540NR.

If SDI (or VPDI) was withheld from your wages by a single employer, at a rate of more than 1.00% of your gross wages, you may not claim excess SDI (or VPDI) on your Form 540NR. Contact the employer for a refund.

To determine the amount to enter on line 84, complete the Excess SDI (or VPDI) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

Excess SDI (or VPDI) Worksheet

Use whole dollars only

Follow the instructions below to figure the amount of excess SDI to enter on Form 540NR, line 84. If you are married or an RDP and file a joint tax return, you must figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

		You	Your Spouse/ RDP
1. Add amounts of SDI (or VPDI) withheld shown on your Forms W-2. Enter the total here	1		
2. 2019 SDI (or VPDI) limit	2	$1,183.71	$1,183.71
3. Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in **whole dollars only**, on Form 540NR, line 84	3		

If zero or less, enter -0- on line 84.

Line 85 – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 22.

Line 86 - Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 30.

Line 87

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540NR), Part III, line 16 under the Claim of Right.

Claim of Right: If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), Schedule CA (540), or Schedule CA (540NR), column E, to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

Overpaid Tax or Tax Due

To avoid a delay in the processing of your tax return, enter the correct amounts on line 101 through line 104.

Line 101 – Overpaid Tax

If the amount on line 87 is more than the amount on line 74, subtract the amount on line 74 from the amount on line 87. Enter the result on line 101. Your payments and credits are more than your tax.

Line 102 – Amount You Want Applied to Your 2020 Estimated Tax

Apply all or part of the amount on line 101 to your estimated tax for 2020. Enter on line 102 the amount of line 101 you want applied to 2020.

An election to apply an overpayment against estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

Line 103 – Overpaid Tax Available This Year

If you entered an amount on line 102, subtract it from the amount on line 101. Enter the result on line 103. You may have this entire amount refunded to you or make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 104 and go to the instructions for contributions.

Line 104 – Tax Due

If the amount on line 87 is less than the amount on line 74, subtract the amount on line 87 from the amount on line 74. Enter the result on line 104. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 104 is $500 or more ($250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 81 is less than 90% of the amount of your total tax on line 74.

If you owe a penalty, the FTB will figure the penalty and send you a bill.

Contributions

You can make voluntary contributions to the funds listed on Form 540NR, Side 4. See "Voluntary Contributions 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**.

Code 400 – Contribution to California Seniors Special Fund

If you and/or your spouse/RDP are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to $244 or $122 per spouse/RDP. Contributions entered on code 400 will be distributed to The Area Agency on Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen 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.

Use the worksheet below to figure your contribution:

1. If you contribute, enter $122; if you and your spouse/RDP contribute, enter $244. . . . . 1 _____
2. Enter the ratio from Form 540NR, line 38 . . . . . 2 _____
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here . . . . . 3 _____

You may contribute any amount up to the amount on line 3. Enter your contribution on the line for code 400.

Line 120 – Total Contributions

Add code 400 through code 444. Enter the result on line 120.

Amount You Owe

Add or subtract correctly to figure the amount you owe.

Line 121 – Amount You Owe

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Form 540NR.

If you entered an amount on line 120, add that amount to the amount on line 104. Enter the result on line 121. This is the amount you owe with your Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103 enter the difference on line 121.

To avoid a late filing penalty, file your Form 540NR by the extended due date even if unable to pay the amount you owe.

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 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 that 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/e-pay**. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Payment Options

- **Electronic Funds Withdrawal –** Instead of paying by check or money order, you may use this convenient option if you e-file. Provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay –** Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov/pay** for more information.

- **Credit Card –** Whether you e-file or file by mail, you can use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corporation website at **officialpayments.com**, and use the jurisdiction code 1555. Official Payments Corporation charges a convenience fee for using this service.
- **Check or Money Order** – Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2019 Form 540NR" on the check or money order. Enclose, but **do not** staple, your payment with your return.

  Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2019 tax payment and any 2020 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

  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 check is returned by your bank for insufficient funds.

  If you enter an amount on line 122 or line 123, see the instructions for line 124 for information about how to prepare your check or money order.

Paying by Credit Card – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: $1

Example: Tax Payment = $753.56 Convenience Fee = $17.33

When will my payments be effective?
Your payment is effective on the date you charge it.

What if I change my mind?
If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?
Once you have determined the type of payment and how much you owe, the following information is needed:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN (or ITIN)
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corporation website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST. Official Payments Corporation will tell you the convenience fee before you complete your transaction. Decide whether to complete the transaction at that time.

Payment Date : _____ Confirmation Number: _____

If you cannot pay the full amount shown on Form 540NR, line 121, see the information regarding monthly payments on page 25, question 4.

Interest and Penalties

If you file your tax return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Do not reduce the amount on line 101 or increase the amount on line 104 by any penalty or interest amounts. Enter on Form 540NR, line 122 the amount of interest and penalties.

Line 122 – Interest and Penalties

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to **ftb.ca.gov** and search for **interest rates**.

Late Filing of Tax Return. If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2020. The minimum penalty for filing a tax return more than 60 days late is $135 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2020, 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.

Other Penalties. We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

Line 123 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than $150,000 or $75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under $500 ($250 if married/RDP filing separately).
- You did not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your return, whichever is earlier. Get the 2019 form FTB 5805 for more information.

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 104 less than $500 ($250 if married/RDP filing separately)?

Yes **Stop**. You may not be subject to an estimated payment penalty.
No Continue. You may be subject to an estimated payment penalty.

Is line 104 less than 10% of the amount on line 63 (excluding the tax on lump-sum distributions on line 41)?

Yes **Stop**. You may not be subject to an estimated payment penalty.
No You may be subject to an estimated payment penalty, see form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications."

If you complete one of these forms, enter the amount of the penalty on line 123 and check the correct box on line 123. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if no penalty is owed.

See "Important Dates" for more information on estimated tax payments and how to avoid the underpayment penalty.

Line 124 – Total Amount Due

Is there an amount on line 121?

Yes Add line 121, line 122, and line 123. Enter the result on line 124. For payment options, see line 121 instructions.

No Go to line 125.

Refund and Direct Deposit

Line 125 – Refund or No Amount Due

Did you report amounts on line 120, line 122, or line 123?

No Enter the amount from line 103 on line 125. This is your refund amount. If it is less than $1, attach a written statement to your Form 540NR requesting the refund.

Yes Combine the amounts from line 120, line 122, and line 123. If the result is:

- More than line 103, subtract line 103 from the sum of line 120, line 122, and line 123 and enter the result on line 124. This is your total amount due. For payment options, see line 121 instructions.
- Less than line 103, subtract the sum of line 120, line 122, and line 123 from line 103 and enter on line 125. This is your refund amount.

Line 126 and Line 127 – Direct Deposit of Refund

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. 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 this page.

Individual taxpayers may request that their 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.

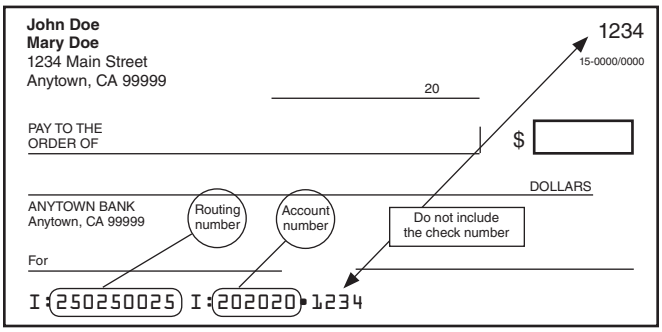
Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least $1. When filing an original return, the total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

Adjusted Refunds – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to **ftb.ca.gov** and search for **direct deposit**.

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.

Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return. 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. Please visit **scholarshare529.com** for instructions.

Sign Your Tax Return

Sign your tax return in the designated space on Side 5. If you file a joint tax return, your spouse/RDP must also sign it.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information the FTB will be able to provide you better customer service.

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other spouse/RDP may have to pay the tax due. See "Innocent Joint Filer Relief" under Additional Information section for more information.

Paid Preparer's Information. If you pay a person to prepare your Form 540NR, that person signs and completes the area at the bottom of Side 5 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 2019 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 tax 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/poa**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee's name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to your 2019 tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a "Power of Attorney" (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to **ftb.ca.gov/poa**.

Check Your Social Security Number (or ITIN). Verify that you have written your social security number (or ITIN) in the spaces provided at the top of Form 540NR. If you file a joint tax return, verify that you and your spouse's/RDP's numbers are entered in the same order as your names.

Filing Your Tax Return

Important: Attach a copy of your federal income tax return, and all supporting federal forms and schedules to the back of Form 540NR.

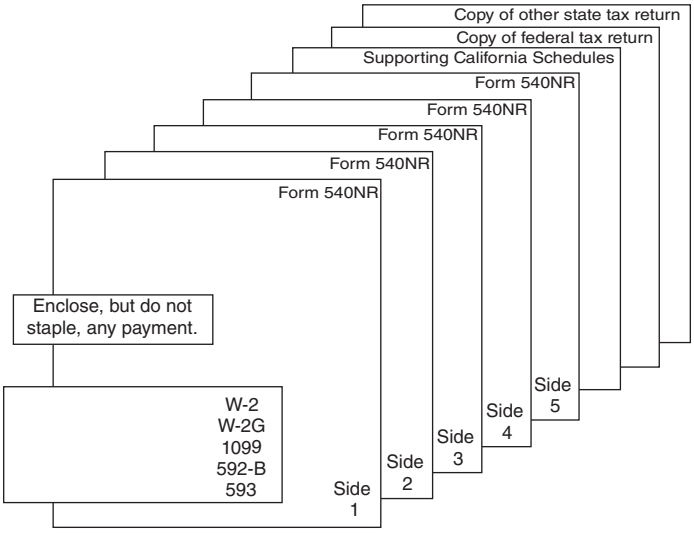
Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B, and 593. Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Form(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2020, contact your employer or go to **ftb.ca.gov** and login or register for MyFTB. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, complete form 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. See "Where To Get Income Tax Forms and Publications."

If you forget to send your Form(s) W-2 or any other withholding form(s) with your income tax return, do not send it separately, or with another copy of your tax return. Wait until the FTB requests it from you.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



Caution: Form 540NR has five sides. If filing Form 540NR, you must file all five sides with the FTB.

Mailing Your Tax Return

If you owe, mail your tax return to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

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Visit our website:

ftb.ca.gov

Nonrefundable Renter's Credit Qualification Record

✓Tip e-file and skip this page! The tax software product 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. Go to **ftb.ca.gov** to check your e-file options.

If you were a resident of California for at least six months in 2019 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. 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.
Do not mail this record. Keep with your tax records.

1. Were you a resident of California for at least six full months of the tax year in 2019?
Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse/RDP may claim up to a maximum of $60 if he or she was a resident during 2019, and is otherwise qualified.
YES. Go to question 2. **NO.** Stop. You do not qualify for this credit.

2. Is your adjusted gross income from all sources on your Form 540NR, line 17:
- $42,932 or less if single or married/RDP filing separately
- $85,864 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 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?
YES. Go to question 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 2019?
NO. Go to question 6. **YES.** Go to question 5.

5. For more than half the year in 2019, 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 2019?
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 2019?
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 or married/RDP filing separately, 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 2019?
YES. Go to question 11. **NO.** Go to question 9.

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019?
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 2019?
YES. Go to question 11. **NO.** Stop here. You do not qualify for this credit.

11. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2019. Enter the amount on the line below. If married/RDP filing jointly where one spouse/RDP claimed the homeowner's property tax exemption and both spouses/RDPs lived apart for the entire year, enter half of the amount listed on the chart for married/RDP filing jointly on the line below. Follow the instructions next to the chart.

	Number of months						
Filing status	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Single or married/RDP filing separately	$30	$35	$40	$45	$50	$55	$60
Married/RDP filing jointly, head of household or qualifying widow(er)	$60	$70	$80	$90	$100	$110	File Form 540

$ ___ ___ ___

If this credit is the only special credit you are claiming, enter the amount on your Form 540NR, line 61.
If you are a Form 540NR filer and are claiming additional special credits in addition to this credit, go to the instructions on page 12 for Form 540NR.

Street Address	City, State, and ZIP Code	Dates Rented in 2019 (From_____to_____)
a		
b		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a		
b		

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, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $244 or $122 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 and Related Dementia Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 information 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution 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.

Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution 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 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education.

Code 440, Rape Kit Backlog Voluntary Tax Contribution Fund – Contributions will be used for DNA testing in the processing of rape kits.

Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar, for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California Voluntary Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team Program that trains peace officers to assist, and engage safely with persons living with mental illness.

Code 443, Schools Not Prisons Voluntary Tax Contribution Fund – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

CREDIT CHART

Credit Name	Code	Description
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: **business.ca.gov**
Child Adoption Costs – Worksheet on page 14	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 12	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: **treasurer.ca.gov/cefa**
Dependent Parent – See page 13	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to $125 based on 50% of qualified expenditures that do not exceed $250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Earned Income Tax – FTB 3514	None	This refundable credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.
Young Child Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the CA Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year.
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Joint Custody Head of Household – Worksheet on page 13	170	30% of tax up to $484 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New California Motion Picture and Television Production – FTB 3541	237	For taxable years beginning on or after January 1, 2016, the new credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: **film.ca.gov**
New Donated Fresh Fruits or Vegetables – FTB 3814	238	15% of the qualified value of the donated fresh fruits or vegetables made to California food banks, based on weighted average wholesale price
New Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a **tentative credit reservation** for that full-time employee.
Nonrefundable Renter's – See page 21	None	For California residents who paid rent for their principal residence for at least 6 months in 2019 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2019
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – Worksheet on page 13	163	2% of taxable income up to $1,478 for seniors who qualified for head of household in 2017 or 2018 and whose qualifying individual died during 2017 or 2018

Repealed Credits: The expiration dates for the credits listed below have passed. However, these credits had carryover provisions. You may claim these credits only if you have an unused carryover available from prior years. If you are not required to complete Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents, get form FTB 3540, Credit Carryover and Recapture Summary, to figure your credit carryover to future years. For EZ, LAMBRA, MEA or TTA credit carryovers, get form FTB 3805Z, form FTB 3807, form FTB 3808, or form FTB 3809. See "Where To Get Income Tax Forms and Publications".

Agricultural Products 175
California Motion Picture and Television Production 223
Commercial Solar Electric System 196
Commercial Solar Energy 181
Community Development Financial Institutions Investment 209
Donated Fresh Fruits or Vegetables. 224
Employer Childcare Contribution 190
Employer Childcare Program 189
Employee Ridesharing 194
Employer Ridesharing: Large employer 191
Small employer 192
Transit passes 193
Energy Conservation. 182
Enterprise Zone Hiring 176
Enterprise Zone Sales or Use Tax 176
Environmental Tax. 218
Farmworker Housing. 207
Local Agency Military Base Recovery Area Hiring 198
Local Agency Military Base Recovery Area Sales or Use Tax 198
Low-Emission Vehicles 160
Manufacturing Enhancement Area Hiring 211
New Jobs 220
Orphan Drug 185
Political Contributions. 184
Recycling Equipment 174
Residential Rental & Farm Sales 186
Rice Straw. 206
Ridesharing. 171
Salmon & Steelhead Trout Habitat Restoration 200
Solar Energy 180
Solar Pump 179
Targeted Tax Area Hiring 210
Targeted Tax Area Sales or Use Tax. 210
Water Conservation. 178
Young Infant 161

Frequently Asked Questions

(Go to ftb.ca.gov for more frequently asked questions.)

1. What if I can't file by April 15, 2020, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. If you cannot file because you have not received all your federal Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals. Mail it to the FTB with your payment by April 15, 2020, or pay online at **ftb.ca.gov/pay**. Then, when you receive all your federal Form(s) W-2, complete and mail your tax return by October 15, 2020, (you must use Form 540NR).

2. I never received a federal Form W-2. What should I do?

204 If not all your Forms W-2 were received by January 31, 2020, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or federal Form 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. Go to **ftb.ca.gov/forms** or see "Where To Get Income Tax Forms and Publications." For online wage and withholding information, go to **ftb.ca.gov** and login or register for MyFTB.

3. 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.

4. What do I do if I can't pay what I owe with my 2019 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2020, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. **Do not mail it with your tax return.**

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

949 To order this form, go to **ftb.ca.gov/forms** or call 800.338.0505, follow the recorded instructions and enter code **949** when instructed.

610 For information on how to pay by credit card, go to **ftb.ca.gov/pay**, or call 800.338.0505, follow the recorded instructions and enter code **610** when instructed.

5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type.

6. How can I check on the status of my refund?

Go to **ftb.ca.gov** and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service.

7. I discovered an error on my tax return. What should I do?

908 If you discover an error on your California income tax return, after you filed it (paper or e-file), file an amended Form 540NR and attach Schedule X, California Explanation of Amended Return Changes, to correct your previously filed tax return. Get Schedule X at **ftb.ca.gov/forms** or call 800.338.0505, follow the recorded instructions and enter code **908** when instructed.

8. The 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. File an amended Form 540NR and Schedule X to correct your previously filed income tax return, 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 any questions **relating to the IRS audit adjustments**, call 916.845.4028.

For general tax information or questions, 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. Go to **ftb.ca.gov/forms** or see "Order Forms and Publications."

File an amended Form 540NR and Schedule X only if the change affected your California tax liability.

9. How long should I keep my tax information?

Requests for information from you regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover losses (e.g., net operating losses, capital losses, passive losses, casualty losses, etc.).

10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Go to **ftb.ca.gov** and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at **ftb.ca.gov/forms.** If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

Owe Money? Web Pay lets you pay **online**, so you can schedule it and forget it! Go to **ftb.ca.gov/pay** for more information.

Additional Information

California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you, the use tax** will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the $800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the California Department of Tax and Fee Administration by going to their website at **cdtfa.ca.gov**, selecting "Register", and choosing the option to "Pay use tax, lumber assessment and/or Prepaid MTS Surcharge on one-time purchase."

If you file a federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the California Department of Tax and Fee Administration. If you do not sell tangible personal property, but you have at least $100,000 in business gross receipts, you may be required to register with the California Department of Tax and Fee Administration to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** or call their Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities). Income tax information is not available at these numbers.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final tax return must be filed for a person who died in 2019 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2019. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms** or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m., except holidays.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a $20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or you request copies from a field office that assisted you in completing your tax return. See "Order Forms and Publications."

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to **ftb.ca.gov** and search for **real estate tax** or get federal Publication 17, Your Federal Income Taxes-For Individuals, Chapter 23.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040 or 1040-SR), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at **RegisterToVote.ca.gov**. For more information about how and when to register to vote, visit **sos.ca.gov/elections**.

It's Your Right . . . Register and Vote

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign forms FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of forms FTB 8453 or FTB 8879.
- Any original CA Forms 592-B, 593, and federal Forms W-2, 1099-G, and other Form(s) 1099.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error by filing an amended Form 540NR and Schedule X to correct your previously filed tax return.

Instructions for Filing a 2019 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state's taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for "Protective claim for refund" on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

Military Compensation – If you are filing an amended return to exclude military compensation as a result of the Servicemembers Civil Relief Act (P.L. 108-189), check box k for "Military HR 100" on Schedule X, Part II, line 1. In addition, attach a copy of your military Form W-2, Wage and Tax Statement, revised Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and any other affected forms or schedules to your amended Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. If you are amending a taxable year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Beginning in 2009, the Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For additional information, get FTB Pub. 1032, Tax Information for Military Personnel.

Do not attach your previously filed return to your amended return.

Do not file an amended return to correct your SSN, name, or address, instead, call or write us. See "Contacting the Franchise Tax Board" for more information.

Use Tax – Do not amend your return to correct a "use tax" error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at **cdtfa.ca.gov** or call **800.400.7115**.

Amount You Want Applied To Your 2020 Estimated Tax – Enter zero on amended Form 540NR, line 102 and get the instructions for Schedule X for the actual amount you want applied to your 2020 estimated tax.

Voluntary Contributions – You cannot amend voluntary contributions. Enter the amount from your original return.

Direct Deposit – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

Purpose

Use Form 540NR to amend your original or previously filed California nonresident or part-year resident income tax return. If the FTB adjusted your return, you should use the amounts as adjusted by the FTB. Check the box at the top of Form 540NR indicating AMENDED return and follow the instructions. Submit the completed amended Form 540NR and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th: If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th – October 15th): If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed after October 15th: If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at **ota.ca.gov** or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box l for "Informal claim" on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is "financially disabled." You are considered "financially disabled" when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered "financially disabled" during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540NR and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 95.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in a RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or 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.

Exception for Filing a Separate Tax Return – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was either of the following:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended.
- A nonresident for the entire year and had no income from California sources during the year being amended.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California unless you meet one of the exceptions listed above.

Married/RDP Filing Jointly to Married/RDP Filing Separately – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

Exception: A married couple who meets the "Exception for filing a separate tax return" shown above may change from joint to separate tax returns after the due date of the tax return.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540NR instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

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Visit our website:

ftb.ca.gov

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Visit our website:

ftb.ca.gov

TAXABLE YEAR **2019**

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM **540NR**

☐ Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month_____ year 2020.

Your first name | Initial | Last name | Suffix | Your SSN or ITIN | A

If joint tax return, spouse's/RDP's first name | Initial | Last name | Suffix | Spouse's/RDP's SSN or ITIN | R

Additional information (see instructions) | PBA code

Street address (number and street) or PO box | Apt. no/ste. no. | PMB/private mailbox | RP

City (If you have a foreign address, see instructions) | State | ZIP code

Foreign country name | Foreign province/state/county | Foreign postal code

Date of Birth

Your DOB (mm/dd/yyyy) ● Spouse's/RDP's DOB (mm/dd/yyyy) ●

Prior Name

Your prior name (see instructions) ● Spouse's/RDP's prior name (see instructions) ●

Filing Status

If your California filing status is different from your federal filing status, check the box here . . . . . ☐

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er). Enter year spouse/RDP died. ☐ See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . . ● 6 ☐

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ◉ 7 ☐ X $122 = ◉ $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ◉ 8 ☐ X $122 = ◉ $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 ☐ X $122 = ◉ $

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	◉	◉	◉
Last Name	◉	◉	◉
SSN	●	●	●
Dependent's relationship to you	◉	◉	◉

Total dependent exemptions . . . . . ● 10 ☐ X $378 = ◉ $

Your name: Your SSN or ITIN:

11 **Exemption amount:** Add line 7 through line 10 . . . . . 11 $

Total Taxable Income

12 Total California wages from your federal Form(s) W-2, box 16 . . . . . 12 .00

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 . . . . . 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B . . . . . 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C . . . . . 16 .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 . . . . . 17 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions . . . . . 18 .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- . . . . . 19 .00

CA Taxable Income

31 Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803 . . . . . 31 .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. . . . . 32 .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. . . . . 35 .00

36 CA Tax Rate. Divide line 31 by line 19 . . . . . 36 .

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 . . . . . 37 .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 . . . . . 38 .

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $200,534, see instructions . . . . . 39 .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- . . . 40 .00

41 Tax. See instructions. Check the box if from: ☐ Schedule G-1 ☐ FTB 5870A 41 .00

42 Add line 40 and line 41 . . . . . 42 .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 . . . . . 50 .00

51 Credit for joint custody head of household. See instructions . . . . . 51 .00

52 Credit for dependent parent. See instructions . . . . 52 .00

53 Credit for senior head of household. See instructions. . . . . 53 .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions . . . . . 54 .

55 Credit amount. See instructions . . . . . 55 .00

Your name: Your SSN or ITIN:

Special Credits continued

58	Enter credit name code and amount	58	.00
59	Enter credit name code and amount	59	.00
60	To claim more than two credits. See instructions	60	.00
61	Nonrefundable renter's credit. See instructions	61	.00
62	Add line 50 and line 55 through 61. These are your total credits	62	.00
63	Subtract line 62 from line 42. If less than zero, enter -0-	63	.00

Other Taxes

71	Alternative minimum tax. Attach Schedule P (540NR)	71	.00
72	Mental Health Services Tax. See instructions	72	.00
73	Other taxes and credit recapture. See instructions	73	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax	74	.00

Payments

81	California income tax withheld. See instructions	81	.00
82	2019 CA estimated tax and other payments. See instructions	82	.00
83	Withholding (Form 592-B and/or 593). See instructions	83	.00
84	Excess SDI (or VPDI) withheld. See instructions	84	.00
85	Earned Income Tax Credit (EITC)	85	.00
86	Young Child Tax Credit (YCTC). See instructions	86	.00
87	Add lines 81 through 86. These are your total payments. See instructions	87	.00

Overpaid Tax/Tax Due

101	Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87	101	.00
102	Amount of line 101 you want applied to your **2020** estimated tax	102	.00
103	Overpaid tax available this year. Subtract line 102 from line 101	103	.00
104	Tax due. If line 87 is less than line 74, subtract line 87 from line 74	104	.00

Your name: Your SSN or ITIN:

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	400	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	403	.00
California Breast Cancer Research Voluntary Tax Contribution Fund	405	.00
California Firefighters' Memorial Fund	406	.00
Emergency Food for Families Voluntary Tax Contribution Fund	407	.00
California Peace Officer Memorial Foundation Fund	408	.00
California Sea Otter Fund	410	.00
California Cancer Research Voluntary Tax Contribution Fund	413	.00
School Supplies for Homeless Children Fund	422	.00
State Parks Protection Fund/Parks Pass Purchase	423	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	424	.00
Keep Arts in Schools Voluntary Tax Contribution Fund	425	.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	431	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	438	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	439	.00
Rape Kit Backlog Voluntary Tax Contribution Fund	440	.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	441	.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	442	.00
Schools Not Prisons Voluntary Tax Contribution Fund	443	.00
Suicide Prevention Voluntary Tax Contribution Fund	444	.00
120 Add code 400 through code 444. This is your total contribution	120	.00

Your name: Your SSN or ITIN:

Amount You Owe

121 AMOUNT YOU OWE. Add line 104 and line 120. See instructions. **Do not send cash**.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**. . . . . ● **121** .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

122 Interest, late return penalties, and late payment penalties. . . . . **122** .00

123 Underpayment of estimated tax.
Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . . ● **123** .00

124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **124** .00

Refund and Direct Deposit

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . ● **125** .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **126** Direct deposit amount .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **127** Direct deposit amount .00

IMPORTANT: Attach a copy of your complete federal return.

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/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

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

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

Sign Here

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

Joint tax return? (See instructions)

◉ Your email address. Enter only one email address. ◉ Preferred phone number

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 ● Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . ● ☐ Yes ☐ No

Print Third Party Designee's Name | Telephone Number

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Visit our website:

ftb.ca.gov

TAXABLE YEAR **2019**

California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE **CA (540NR)**

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return | SSN or ITIN

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2019.

During 2019:

1 My California (CA) Residency (Check one)

a Myself: ◉ ☐ Nonresident ◉ ☐ Part-Year Resident ◉ ☐ Resident **b** Spouse: ◉ ☐ Nonresident ◉ ☐ Part-Year Resident ◉ ☐ Resident

		Yourself	Spouse/RDP
2	**a** I was domiciled in (enter two letter code, see instructions)	◉ __ __	◉ __ __
	b I was in the military and stationed in (enter two letter code)	◉ __ __	◉ __ __
3	I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)	◉ __ __ __ __/__ __/__ __ __ __	◉ __ __ __ __/__ __/__ __ __ __
4	I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)	◉ __ __ __ __/__ __/__ __ __ __	◉ __ __ __ __/__ __/__ __ __ __
5	I was a CA nonresident the entire year (enter state of residence)	◉ __ __	◉ __ __
6	The number of days I spent in CA for any purpose was:	◉ __ __ __	◉ __ __ __
7	I owned a home/property in CA (enter Y for Yes, N for No)	◉ __	◉ __
8	**Before 2019:** I was a CA resident for the period of	◉ __ __/__ __/__ __ __ __ –	◉ __ __/__ __/__ __ __ __ –
		◉ __ __/__ __/__ __ __ __	◉ __ __/__ __/__ __ __ __

Part II Income Adjustment Schedule	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C 1	◉	◉	◉	◉	◉
2 Taxable interest. **a** ◉ _____ . . 2b	◉	◉	◉	◉	◉
3 Ordinary dividends. See instructions. **a** ◉ _____ 3b	◉	◉	◉	◉	◉
4 IRA distributions. See instructions. **a** ◉ _____ 4b	◉	◉	◉	◉	◉
c Pensions and annuities. See instructions. **c** ◉ _____ . . . 4d	◉	◉	◉	◉	◉
5 Social security benefits. **a** ◉ _____ 5b	◉	◉			
6 Capital gain or (loss). See instructions . . . 6	◉	◉	◉	◉	◉
Section B — Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes 1	◉	◉			
2a Alimony received. See instructions 2a	◉		◉	◉	◉
3 Business income or (loss) 3	◉	◉	◉	◉	◉
4 Other gains or (losses) 4	◉	◉	◉	◉	◉
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	◉	◉	◉	◉	◉

Section B — Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
6 Farm income or (loss) 6					
7 Unemployment compensation 7					
8 Other income.					
a California lottery winnings		a	a		
b Disaster loss deduction from FTB 3805V		b	b		
c Federal NOL (Schedule 1 (Form 1040 or 1040-SR), line 8)		c	c		
d NOL deduction from FTB 3805V 8	8	d	d	8	8
e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		e	e		
f Other (describe):		f	f		
g Student loan discharged due to closure of a for-profit school		g	g		
9 **Total.** Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C 9					

Section C — Adjustments to Income from federal Schedule 1 (Form 1040 or 1040-SR)	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
10 Educator expenses 10					
11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11					
12 Health savings account deduction 12					
13 Moving expenses. Attach federal Form 3903. See instructions 13					
14 Deductible part of self-employment tax . . . 14					
15 Self-employed SEP, SIMPLE, and qualified plans 15					
16 Self-employed health insurance deduction 16					
17 Penalty on early withdrawal of savings . . . 17					
18a Alimony paid. b Enter recipient's: SSN ___ ___ ___ – ___ ___ – ___ ___ ___ ___ Last name _____ 18a					
19 IRA deduction 19					
20 Student loan interest deduction 20					
21 Tuition and fees 21					
22 Add line 10 through line 21 in each column, A through E 22					
23 **Total.** Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23					

Part III Adjustments to Federal Itemized Deductions Check the box if you did NOT itemize for federal but will itemize for California ☐		**A** Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.				
1 Medical and dental expenses	**1**			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b	**2**			
3 Multiply line 2 by 7.5% (0.075)	**3**			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	**4**			
Taxes You Paid				
5a State and local income tax or general sales taxes	**5a**			
5b State and local real estate taxes	**5b**			
5c State and local personal property taxes	**5c**			
5d Add lines 5a through 5c	**5d**			
5e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	**5e**			
6 Other taxes. List type _____	**6**			
7 Add lines 5e and 6	**7**			
Interest You Paid				
8a Home mortgage interest and points reported to you on Form 1098	**8a**			
8b Home mortgage interest not reported to you on Form 1098	**8b**			
8c Points not reported to you on Form 1098	**8c**			
8d Mortgage insurance premiums	**8d**			
8e Add lines 8a through 8d	**8e**			
9 Investment interest	**9**			
10 Add lines 8e and 9	**10**			
Gifts to Charity				
11 Gifts by cash or check	**11**			
12 Other than by cash or check	**12**			
13 Carryover from prior year	**13**			
14 Add lines 11 through 13	**14**			
Casualty and Theft Losses				
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	**15**			
Other Itemized Deductions				
16 Other—from list in federal instructions	**16**			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	**17**			

18 **Total.** Combine line 17 column A less column B plus column C **18**

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. . . . . ◉ **19** [ ]

20 Tax preparation fees. . . . . ◉ **20** [ ]

21 Other expenses- investment, safe deposit box, etc. List type ◉ _____ ◉ **21** [ ]

22 Add lines 19 through 21 . . . . . ◉ **22** [ ]

23 Enter amount from federal Form 1040 or 1040-SR, line 8b ◉ _____

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . . ◉ **24** [ ]

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . ◉ **25** [ ]

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ◉ **26** [ ]

27 Other adjustments. See instructions. Specify. ◉ _____ . . . . . ◉ **27** [ ]

28 Combine line 26 and line 27. . . . . ◉ **28** [ ]

29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**

Single or married/RDP filing separately **$200,534**

Head of household **$300,805**

Married/RDP filing jointly or qualifying widow(er) **$401,072**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 . . . . . ◉ **29** [ ]

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**

Single or married/RDP filing separately. See instructions. **$4,537**

Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **$9,074** . . . . . ◉ **30** [ ]

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 23, column E . . . . . ◉ **1** _____

2 Enter your deductions from line 30 . . . . . ◉ **2** _____

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . ◉ **3** __ . ____

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . . ◉ **4** _____

5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . . ◉ **5** _____

2019 Instructions for Schedule CA (540NR)

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).

What's New

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019 – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). California Revenue and Taxation Code (R&TC) does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Alimony – California law **does not** conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). For more information, see specific line instructions in Part II, Section B, line 2a and Section C, line 18a.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. For more information, see specific line instructions in Part II, Section B, line 8g.

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For more information, see specific line instructions in Part III, lines 11 or 12 and Part II, Section B, line 3, respectively.

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, 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 R&TC in the instructions. Taxpayers should not consider the instructions as authoritative law.

Conformity
For updates regarding federal acts, go to **ftb.ca.gov** and search for **conformity**.

Federal Tax Reform - In general, California R&TC does not conform to all of the changes under the TCJA. For adjustments due to the TCJA, see the specific line instructions for the following items:

- Combat zone extended to Egypt's Sinai Peninsula
- Moving expenses and reimbursements
- Limitation on deduction of business interest
- Limitation on employer's deduction for fringe benefit expenses
- Limitation on wagering losses
- Sexual harassment settlements
- IRC Section 965 deferred foreign income
- Global intangible low-taxed income (GILTI) under IRC Section 951A
- Qualified equity grants
- Expanded use of 529 account funds
- Living expenses for members of Congress
- Limitation on state and local tax deduction
- Mortgage & home equity indebtedness interest deduction
- Limitation on charitable contribution deduction
- College athletic seating rights
- Casualty or theft loss(es)
- Miscellaneous itemized deductions

Registered Domestic Partners (RDP) – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS). For column A, Part II and Part III, combine each line item of your federal amounts from each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

Military Personnel – Servicemembers domiciled outside of California and their spouses may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Single Member Limited Liability Company (SMLLC) – If you are a single member limited liability company, that is organized or doing business in California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get Form 568 Limited Liability Company Tax Booklet for more information.

Amended Tax Returns – If you are an active duty military servicemember domiciled outside California and you included your military compensation in income from all sources, you may file an amended tax return for tax years with an open statute of limitations. For more information, get FTB Pub. 1032 and see instructions for amended returns in the 540NR booklet.

Part-Year Residents – Complete the Part-Year Resident Worksheet on page 52 to determine the amounts to enter on Part II, Section A, line 1 through line 6 and Section B, line 1 through line 9, column E.

Avoid Common Mistakes on this Schedule.

Column A – Copy the amounts from your federal tax return. Use the (b) amounts on line 2, line 3, line 4, line 5, and the (d) amount on line 4, from your federal tax return. Form 1040, U.S. Individual Income Tax Return, line 8b, or Form 1040-SR, U.S. Tax Return for Seniors, line 8b, should equal Schedule CA (540NR), Part II, line 23, column A.

Column B (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8) – Subtract income that is not taxable to a California resident such as California lottery winnings and social security benefits. **Do not use column B to deduct** income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in state and federal tax law. Generally, if a full-year California resident cannot subtract income in column B, a nonresident or part-year resident may not subtract income in column B.

Column C (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8) – Add income that was not taxed on your federal tax return but is taxable to a California resident such as foreign income or interest/dividends from non-California municipal bonds.

Column D – Combine the columns (column A - column B + column C). Part II, line 23, column D, should equal Form 540NR, line 17. The amounts in this column represent income earned from all sources as if you were a full-year California resident, after applying California and federal law differences.

Column E – Enter all income from all sources while a resident of California and income from California sources while a nonresident.

Purpose

Use Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, to determine California taxable income by doing the following:

- Identify the domiciles and current and past residency information.
- Enter the amounts of income and deductions reported on your federal tax return.
- Adjust the income and deductions reported on your federal tax return for differences in California and federal law.
- Determine the portion of income reported on your federal tax return that was earned or received while you were a California resident.
- Determine the portion of income reported on your federal tax return that was earned or received from California sources while you were a nonresident.
- Determine your allowable standard deduction or itemized deductions.

Specific Line Instructions

Part I Residency Information

Answer all the questions in this part for you and your spouse/RDP. If a question does not apply, then leave the line **blank**. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status
- FTB Pub. 1032, Tax Information for Military Personnel

Use the two letter state abbreviations to complete this section. If you do not know your state abbreviation, visit the United States Postal Service website at **usps.com** for assistance. If you did not reside in the United States or a U.S. Possession, use the code "FC." The code "FC" is the abbreviation for foreign country.

Line 2 – Domicile and Military
If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

Line 6 – The number of days I spent in California
The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Line 7 – I owned a home/property in California
This includes property owned directly or indirectly through a trust or other entity.

Line 8 – Before 2019: I was a California resident for the period of
Enter your most recent period of California residency. If you became a nonresident during taxable year 2019, use December 31, 2018 as your end date.

Part II Income Adjustment Schedule

Column A – Federal Amounts

Enter all the amounts shown on your federal tax return on the corresponding lines in column A.

If married/RDP filing separately under either exception described in the instructions for Form 540NR, enter in column A the amounts you would have reported on a separate federal tax return. Attach a statement to the tax return showing how the income and expenses were split between you and your spouse/RDP.

Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8
Enter in Section A, line 1 through line 6, and Section B, line 1 through line 8 the same amounts you entered on federal Form 1040 or 1040-SR, line 1 through line 6; and federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 1 through line 8; or Form 1040NR, U.S. Nonresident Alien Income Tax Return, line 8 through line 21 for the same types of income.

Line 9 – Total
Combine the amounts in Section A, line 1 through line 6, and Section B, line 1 through line 8. Enter the total on line 9. This number should be the same as the amount on federal Form 1040 or 1040-SR, line 7b; or Form 1040NR, line 23.

Line 10 through Line 17 and Line 19 through Line 21
Enter the same amounts you entered on federal Schedule 1 (Form 1040 or 1040-SR), line 10 through line 17 and line 19 through line 21; or Form 1040NR, line 24 through line 33.

Line 18a and Line 18b
Enter on line 18a the same amount entered on federal Schedule 1 (Form 1040 or 1040-SR), line 18a. Enter on line 18b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

Line 22
Add line 10 through line 18a and line 19 through line 21. This amount should be the same as the amount on federal Schedule 1 (Form 1040 or 1040-SR), line 22; or Form 1040NR, line 34. However, if you made any of the adjustments described in the instructions for federal Schedule 1 (Form 1040 or 1040-SR), line 22, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 22 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 34 on this line.

Line 23 – Total
Subtract line 22 from line 9. This amount should be the same as the amount on federal Form 1040 or 1040-SR, line 8b; or Form 1040NR, line 35.

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts in Section A, line 1 through line 6 and Section B and Section C, line 1 through line 22 as positive numbers.

Do not deduct income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in tax law. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income from column B.

If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal tax return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to **ftb.ca.gov/forms**.

Section A – Income

Line 1 – Wages, Salaries, Tips, etc.
Generally, no adjustments are made on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Military pay adjustment. Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from AGI from all sources. For more information, get FTB Pub. 1032.

Active duty military servicemembers domiciled outside of California, may claim an adjustment for active duty military pay.

To claim the adjustment, write "MPA" to the left of column A or include it according to your software's instructions and enter only the amount of your active duty military pay in column B. Exclude this amount from column E.

Combat zone foreign earned income exclusion. For taxable years beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S. citizens or resident aliens with an abode in the U.S., specifically contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones. Enter the amount excluded from federal income on line 8f, column C.

Combat zone extended to Egypt's Sinai Peninsula. Federal law extended combat zone tax benefits to the Sinai Peninsula of Egypt. California does not conform. Enter the amount of combat pay excluded from federal income on line 1, column C. Get FTB Pub. 1032 for more information.

Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Ride-sharing fringe benefit differences. Under federal law, certain qualified transportation benefits are excluded from gross income. Under the California R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1, column B.

Foreign income. If you excluded income exempted by U.S. tax treaties on your federal Form 1040 or 1040-SR (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Form 1040 or 1040-SR (under IRC Section 911), see the instructions for line 8.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:

- Your earned income is $40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than $100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included in federal income an amount qualifying for this exclusion, enter that amount on line 1, column B.

Nonresident compensation of merchant seamen and employees of rail carriers, motor carriers, and air carriers. Exclude the following from gross income: compensation for the performance of duties of certain merchant seamen, rail carriers, motor carriers, and air carriers. Enter the amount included in federal income on line 1, column B. For more information, get FTB Pub. 1031.

Employer health savings account (HSA) contribution. Enter the amount of any employer HSA contribution from federal Form W-2, Wage and Tax Statement, box 12, code W on line 1, column C.

Income exclusion for In-Home Supportive Services (IHSS) supplementary payments. If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 1, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

Native American earned income exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation source per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Enter on line 1, column B the earnings included in federal income that are exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540NR. For more information, get form FTB 3504.

Line 2 – Taxable Interest

If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury Bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire settlement payments.
- Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions. For more information, get FTB Pub. 1001.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 or 1040-SR, line 2a or Form 1040NR, line 9b; **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings from a Health Savings Account (HSA) are not treated as tax deferred. Interest or earnings in an HSA are taxable in the year earned.
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under the age of 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low-income individuals.

Get FTB Pub. 1001, if you received interest income from the items listed above passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 3 – Ordinary Dividends

Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Enter in column B dividend income from children under age 19 and students under age 24, **included** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Enter in column C dividend income from children under age 19 and students under age 24, **excluded** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Get FTB Pub. 1001, if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations.
- A controlled foreign corporation (CFC).
- Distribution of pre-1987 earnings from S corporations.
- Undistributed capital gains for regulated investment company (RIC) shareholders.

Line 4a and b – IRA Distributions

Beginning with tax year 2002, calculate your IRA basis as if you were a California resident for all prior years. Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA) depending on when you made your IRA contributions. California did not conform to the $2,000 or 100% of compensation annual contribution limit permitted under federal law from 1982 through 1986. During these years, California limited the deduction to the lesser of 15% of compensation or $1,500 and disallowed a deduction altogether to individuals who were active participants in qualified government plans. Any amount an individual contributed in excess of California deduction limits during these years creates a basis in the IRA.

Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005, for more information and worksheets for figuring the adjustment to enter on this line, if any.

Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Line 4c and d – Pensions and Annuities

Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. Get form FTB 3805P for more information.

Line 5 - Social Security Benefits
California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 5(b).

Line 6 – Capital Gain or (Loss)
Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540NR), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 6:

- Gain on the sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2018 California Schedule D (540NR).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

Section B – Additional Income

Line 1 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
California does not tax the state income tax refund. Enter in column B, the amount of state tax refund entered in column A.

Line 2a – Alimony Received
Under federal law (TCJA), alimony and separate maintenance payments are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018 and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you received alimony not included in your federal income, enter the alimony received in column C.

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C.

Line 3 – Business Income or (Loss)
Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987,** California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987,** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 3 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 3 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Limitation on deduction of business interest. Under federal law, every business, regardless of its form, is generally subject to a disallowance of a deduction for net interest expense in excess of 30% of the business's adjustable taxable income. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Limitation on employer's deduction for fringe benefit expenses. Under federal law, deductions for entertainment expenses are disallowed; the current 50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deductions for employee transportation fringe benefits (e.g., parking and mass transit) are denied; and no deduction is allowed for transportation expenses that are the equivalent of commuting for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B or column C.

Limitation on wagering losses. Under federal law, all deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Sexual harassment settlements. Under federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California does not conform. Enter the amount received and included in federal income on line 3, column B.

Penalty Assessed by Professional Sports League. California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount on line 3, column C.

Business Expense Deduction Disallowance – California disallows a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 3, column C.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Los Angeles Revitalization Zone (LARZ).
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.

- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after December 31, 2017, and before January 1, 2021.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the Work Opportunity Credit.

Business deductions related to:

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

Line 4 – Other Gains or (Losses)
Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, for more information.

Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.
Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), column B and column C, line 3.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property businesses are not automatically treated as passive activities. Get form FTB 3801, for more information.

Use form FTB 3801, to figure the total adjustment for line 5 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040 or 1040-SR), Supplemental Income and Loss.

Use form FTB 3885A, to figure the total adjustment for line 5 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001, for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 6 – Farm Income or (Loss)
Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, NOLs, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), column B and column C, line 3.

Use form FTB 3801, to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.

Use form FTB 3885A, to figure the total adjustment for line 6 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Line 7 – Unemployment Compensation
California excludes unemployment compensation from taxable income. Enter on line 7, column B, the amount of unemployment compensation shown in column A.

Paid Family Leave Insurance (PFL) benefits, also known as, Family Temporary Disability Insurance. California excludes payments received from the PFL program from taxable income. Enter on line 7, column B, the amount of PFL program payments shown in column A. For more information, get FTB Pub. 1001.

Line 8 – Other Income

a. California Lottery Winnings
California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 8, column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on Part III, line 16, column A. Enter these losses on Part III, line 16, column B.

b. Disaster Loss Deduction
If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount from your 2018 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, Part III, line 6 as a positive number in column B.

NOL Attributable to a Qualified Disaster – If you deduct a 2019 disaster loss in the 2019 taxable year that results in an NOL, the NOL can be carried forward. Get FTB 3805V for more information.

c. Federal NOL from federal Schedule 1 (Form 1040 or 1040-SR), line 8
If the amount on line 8 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL.

d. NOL Carryover from Form FTB 3805V, Part III, line 5
The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2018 form FTB 3805V, enter it as a positive number in column B.

e. NOL from Forms FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809
Enter in column B the total NOL figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 3b.
- FTB 3806, Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction, line 2b.
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b.
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b.

f. Other (describe)
Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

IRC Section 965 deferred foreign income. If you included IRC 965 deferred foreign income on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 965" on line 8f and at the top of Form 540NR.

Global intangible low-taxed income (GILTI) under IRC Section 951A. If you included GILTI on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 951A" on line 8f.

Excess business loss. For taxable years beginning after December 31, 2018, California law generally conforms to the changes under the Tax Cuts and

Jobs Act (TCJA) in regard to the disallowance of excess business loss deductions of non-corporate taxpayers. For California purposes, any disallowed loss will be treated as a carryover excess business loss for the subsequent taxable year. If you completed federal Form 461, Limitation on Business Losses, prepare a second set of forms reflecting your excess business loss using California amounts (i.e., following California law). Compare federal Form 461, line 16 and the form completed using California amounts. Enter the difference between the federal and California amount on line 8f, column B or column C. Attach federal Form 461, using California amounts, to the tax return.

Qualified equity grants. California does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 8f, column C.

Expanded use of 529 account funds. California does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 8f, column C.

Olympic Medals and Prize Money. If you excluded the value of any award, medal, or prize money on your federal Form 1040 or 1040-SR, enter the excluded amount on line 8f, column C. For more information, get FTB Pub. 1001.

Native American earned income exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. For more information, see form FTB 3504. Enter on line 8f, column B the income included in federal income that is exempt for California and write "FTB 3504" on line 8f. Attach form FTB 3504 to the Form 540NR.

Parents' Election to Report Child's Interest and Dividends. California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 8f, column B or column C and write "FTB 3803" on line 8f. Get form FTB 3803 for more information.

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 8, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on federal Schedule 1 (Form 1040 or 1040-SR), line 8.

Combat zone foreign earned income exclusion. Enter the amount excluded from federal income on line 8f, column C.

Beverage container recycling income. Enter in column B the amount of recycling income included in the amount on line 8, column A.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Financial Incentive for Seismic Improvement. California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 8f in column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 8f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Coverdell ESA distributions. If you received a distribution from a Coverdell ESA, report the difference between the federal taxable amount and the California taxable amount in column B or column C.

Grants paid to low-income individuals. California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 8f, column B the amount of this type of income.

Health Savings Account (HSA) distributions for unqualified medical expense. Distributions from an HSA not used for qualified medical expenses and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 8f, column B.

California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 8, column A, enter the death benefit amount in column B.

Ottoman Turkish Empire settlement payments. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 8, column A, enter the amount of settlement payments in column B.

Mortgage forgiveness debt relief. California law does not conform to federal law regarding the exclusion of income from discharge of indebtedness from the disposition of your principal residence occurring after December 31, 2017. Enter the amount of discharge on line 8f, column C.

g. Student Loan Discharged Due to Closure of a For-Profit School. California law allows an income exclusion for income that would result from the discharge of any student loan of an eligible individual. An individual is eligible for the exclusion if **any** of the following apply during the taxable year.

1. The individual is granted a discharge of any student loan because:
   a. The individual successfully asserts that the school did something wrong or failed to do something that it should have done.
   b. The individual could not complete a program of study due to the school closing.
2. The individual attended a Brightwood College school on or before December 5, 2018, and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
3. The individual attended a location of The Art Institute of California and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
4. The individual is granted a discharge of any student loan pursuant to the discharge agreement. For definition of "discharge agreement", refer to R&TC Section 17144.7 for more information.
5. The individual attended a Corinthian Colleges, Inc. school on or before May 1, 2015, is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 or 4 above.

Enter in column B the amount of this type of income included in the amount on line 8g, column A.

Line 9 – Total
Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Enter the totals on line 9.

Section C - Adjustments to Income

Line 10 through Line 18a and Line 19 through Line 21
California law is the same as federal with the exception of the following:

- Line 10 (Educator Expenses) – California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 10 to column B, line 10.
- Line 11 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get Pub. 1001.

  Federal law eliminated the $3,000 deduction for living expenses for members of Congress while away from home. California does not conform. Enter the amount of living expenses on line 11, column C.
- Line 12 (Health Savings Account (HSA) Deduction) – Federal law allows the taxpayer a deduction for contributions to an HSA account. California does not conform. Transfer the amount from column A, line 12, to column B, line 12.
- Line 13 (Moving Expenses) – California does not conform to federal law regarding the suspension of the deduction for moving expenses, except for members of the Armed Forces on active duty. Non-military taxpayers prepare federal Form 3903, Moving Expenses, using California amounts. If you have excess moving expense reimbursements, enter the amount of moving expenses from line 3 of federal Form 3903 on Schedule CA (540NR), line 13, column C. If your reimbursements are less than your moving expenses, enter the amount of moving expenses from line 5 of federal Form 3903 on Schedule CA (540NR), line 13, column C.
- Line 18a (Alimony Paid) – Under federal law (TCJA), alimony and separate maintenance payments are not deductible by the payor spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you paid alimony and did not deduct it on your federal tax return, enter the alimony in column C.

  If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C.

  Line 18b (Recipient's SSN/Last Name) - Enter the SSN or ITIN and last name of the person to whom you paid alimony.
- Line 19 (IRA Deduction) – If you are an active duty military servicemember domiciled outside of California, you may have an adjustment. See line 22 instructions.
- Line 20 (Student Loan Interest Deduction) – California conforms to federal law regarding student loan interest deduction except for non-California domiciled military taxpayers. Military taxpayers use the Student Loan Interest Deduction Worksheet in the next column to compute the amount to enter on line 20. For more information, get FTB Pub. 1032.
- Line 21 (Tuition and Fees) – California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 21 on column B, line 21.

Line 22 – Add line 10 through line 18a and line 19 through line 21 in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 22. Enter the amount and "Form 2555" on the dotted line next to line 22.

If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 19, column A, enter the difference between the two amounts in column C, line 22. Enter the amount and "MPA Adjustment" on the dotted line next to line 22.

Line 23 – Total
Subtract line 22 from line 9 in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Form 540NR, line 14 and line 16, respectively.

In some cases the total on line 23 in column B or column C will be a negative number. Read the caution note when you get to line 23, column E.

Student Loan Interest Deduction Worksheet

1 Enter the total amount from Schedule CA (540NR), line 20, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California . . . . . **1**_____

2 Enter the total interest you paid in 2019 on qualified student loans but not more than $2,500 here . . . . . **2**_____

3 Add federal Schedule 1 (Form 1040 or 1040-SR), line 20 (student loan interest deduction) to federal Form 1040 or 1040-SR, line 8b (AGI). Enter the result here . . **3** _____

4 Enter the total military income included in federal adjusted gross income (get FTB Pub. 1032) . . . . . **4** _____

5 Subtract line 4 from line 3. . . . . **5** _____

6 Enter the amount shown below for your filing status.
- Single, head of household, or qualifying widow(er) – $60,000
- Married/RDP filing jointly – $120,000. . . . . **6** _____

7 Is the amount on line 5 more than the amount on line 6?
☐ **No.** Skip lines 7 and 8, enter -0- on line 9, and go to line 10.
☐ **Yes.** Subtract line 6 from line 5 . . . . . **7** _____

8 Divide line 7 by $15,000 ($30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000. . . . . **8** _ . _ _ _ _

9 Multiply line 2 by line 8 . . . . . **9**_____

10 **Student loan interest deduction.** Subtract line 9 from line 2. Enter the result here and on, Schedule CA (540NR), line 20, column D . . . . . **10**_____

11 **Student loan interest adjustment.** Enter the result here. If line 1 is less than line 10, enter the difference on Schedule CA (540NR), line 20, column C.. . . . . **11**_____

Column D — Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, Section A, line 1 through line 6, and Sections B and C, line 1 through line 23:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Line 8 – Other Income
If you made any adjustments on line 8 in column B or column C:

Step 1	Add the adjustments in column B, lines a, b, d, e, f, and g.
Step 2	Subtract that total from line 8, column A.
Step 3	Add the adjustments in column C, lines c and f.
Step 4	Add that total to the result of Step 2; then continue as instructed above for all other lines.

The total on line 23, column D should be the same as the amount on Form 540NR, line 17.

Column E — California Amounts

Column E is used to show how much of the amount of income reported on Schedule CA (540NR), column D is taxable by California. The taxable amount depends on your residency status.

- **Full-year California resident:** A resident is taxed on all income from all sources, including income from sources outside California. Follow the "California Resident Amounts" instructions for each line below. Full-year residents use Form 540NR if filing jointly with a spouse/RDP who is a nonresident or a part-year resident.
- **Full-year nonresident:** A nonresident is only taxed on income derived from California sources. Follow the "California Nonresident Amounts" instructions for each line below.
- **Part-year resident:** A part-year resident is taxed on all income from all sources while a resident and only on income derived from California sources while a nonresident. Follow the instructions as stated in the Part-Year Resident Worksheet instructions.

Refer to instructions for each line below to be sure you are including the correct amounts.

Section A – Income

Line 1 – Wages, Salaries, Tips, Etc.

California resident amounts – Enter the wages, salaries, tips, or other compensation that you received while a California resident. Active duty military personnel, who are domiciled in California and stationed in California, report their military income here. Get FTB Pub. 1032 for more information.

California nonresident amounts – If you worked in California while a nonresident, enter the wages, salaries, tips, or other compensation received for those California services.

Line 2 – Taxable Interest

California resident amounts – Enter the interest income received while a California resident.

California nonresident amounts – Enter the interest income received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 3 – Ordinary Dividends

California resident amounts – Enter the ordinary dividends received while a California resident.

California nonresident amounts – Enter the ordinary dividends received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 4a and b – IRA Distributions

California resident amounts – Enter the taxable portion of the IRA distributions received while a California resident. Include regular distributions, premature distributions, and any other money or property received from your IRA account or annuity.

For more information on traditional, Coverdell ESA, and Roth IRAs, get FTB Pub. 1005.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P, to figure any additional tax due on this amount.

California nonresident amounts – IRA distributions received by a nonresident are not taxable.

Line 4c and d – Pensions and Annuities (Taxable Amount)

California resident amounts – Enter the portion of taxable pension and annuity income received while a resident of California.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

California nonresident amounts – Qualified retirement distributions received by a nonresident are not taxable.

For more information, get FTB Pub. 1005.

Line 6 – Capital Gain or (Loss)

California resident amounts – Enter capital gains and losses from all sources while a California resident.

California nonresident amounts – Enter capital gains and losses from sources within California while a nonresident. Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents, to compute this amount.

Part-year resident amounts – Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents. Enter the amount from column E, line 4 (if there is an overall gain) or line 5 (if there is a loss) of that worksheet on the Part-Year Resident Worksheet, line 6, column C, that is located at the end of the Schedule CA (540NR) instructions.

Section B – Additional Income

Line 2a – Alimony Received

California resident amounts – Enter the alimony received while a California resident.

California nonresident amounts – Alimony received by a nonresident is not taxable.

Line 3 – Business Income or (Loss)

California resident amounts – Enter the total profits or losses (including losses allowed from passive activities) from all businesses conducted while a California resident.

California nonresident amounts – Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses sourced to California while a nonresident of California. California uses a mandatory market assignment method and single-sales factor apportionment to apportion business income to California. A nonresident may have California sourced income or apportionable business income if receiving income from intangibles or services from California sources.

If, as a nonresident, you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 4 – Other Gains or (Losses)

California resident amounts – Enter gains and losses (including losses allowed from passive activities) from all sources while a resident.

California nonresident amounts – Enter gains and losses from sources within California while a nonresident.

Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

California resident amounts – Enter your profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while a California resident.

California nonresident amounts – Enter your profit or loss related to property or business located in California while a nonresident of California. Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of S corporation, estate, trust, partnership, or LLC profit or loss derived from California sources.

Part-year resident amounts – Allocate income between the period of residency and the period of non residency in a manner that reflects the actual date of realization of partnership, S corporation, and certain trust income. In the absence of information that reflects the actual date of realization, the taxpayer allocates an annual amount on a proportional basis between the two periods, using a daily pro-rata methodology. For more information, get FTB Pub. 1100.

Line 6 – Farm Income or (Loss)

California resident amounts – Enter profit or loss (including losses allowed from passive activities) from all farming activity while a California resident.

California nonresident amounts – Enter profit or loss (including losses allowed from passive activities) for farming activity conducted in California while a nonresident of California.

Line 8 – Other Income

Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column E.

Line 9 – Total
Add Section A, line 1 through line 6, and Section B, line 1 through line 8, in column E. Enter the result on this line.

Section C – Adjustments to Income

Line 13 – Moving Expenses
California law and federal law are no longer the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from line 13, column D, in line 13, column E.
- Out of California in connection with your new job, enter -0- on line 13, column E.

If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 14 – Deductible part of Self-Employment Tax
If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the total California deduction, line 14, column D. That percentage is the ratio of:

$$\frac{\text{Self-employment income reported in column A from all sources while a CA resident} + \text{Self-employment income reported in column A from CA sources while a nonresident}}{\text{Total self-employment income reported in column A}} = \text{California ratio}$$

Multiply your total California deduction, line 14, column D by the California ratio described above and enter the result on line 14, column E. If the California ratio is greater than 1.00, enter the amount from line 14, column D on line 14, column E. If the California ratio is less than zero, enter -0- on line 14, column E.

Line 15 and Line 19 – IRA, Keogh, SEP, and SIMPLE Deduction
The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of $2,000 on her federal tax return. Her California wages were $500. Her allowable deduction is the lesser of:

- The federal deduction of $2,000.
- The California compensation of $500.

Therefore, she enters $500 on line 15, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to a percentage of the federal deduction.

$$\frac{\text{Self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Multiply federal deductions by the California ratio described above and enter the result on line 15, column E. If the California ratio is greater than 1.00, enter the amount from line 15, column D on line 15, column E. If the California ratio is less than zero, enter -0- on line 15, column E. Get FTB Pub. 1005 for more information.

Line 16 – Self-Employed Health Insurance Deduction
If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Total self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Multiply your federal deduction on line 16, by the California ratio described above and enter the result on line 16, column E. If the California ratio is greater than 1.00, enter the amount from line 16, column D on line 16, column E . If the California ratio is less than zero, enter -0- on line 16, column E.

Line 17 – Penalty on Early Withdrawal of Savings
Enter the interest penalties charged while a California resident.

Line 18a – Alimony Paid
If you claimed a deduction in column D for alimony payments, first compute your California ratio:

$$\frac{\text{California AGI (line 23, column E) (without the alimony deduction)}}{\text{Total AGI (line 23, column D) (without the alimony deduction)}} = \text{California ratio}$$

California nonresident amounts – Multiply the deduction (line 18a, column D) by the California ratio (see above) and enter the amount in line 18a, column E. If the California ratio is greater than 1.00, enter the amount from line 18a, column D on line 18a, column E . If the California ratio is less than zero, enter -0- on line 18a, column E.

Part-year resident amounts – Multiply the alimony paid while a nonresident by the California ratio (see above) to determine the nonresident portion. If the California ratio is greater than 1.00, use 1.00 for the California ratio. If the California ratio is less than zero, your nonresident portion of alimony paid is zero. Add the nonresident portion of alimony paid to the alimony paid while a resident. Enter the total in line 18a, column E.

Line 22
Add line 10 through line 18a and line 19 through line 21 in column E. Enter the result on this line.

Line 23 – Total
Subtract line 22 from Section B, line 9 in column E. This is your California AGI. Enter the result on this line. Also enter this amount on Part IV, line 1.

Also, transfer the amount from:

- Line 23, column B to Form 540NR, line 14.
  If column B is a negative number, transfer the amount as a positive number to Form 540NR, line 16.
- Line 23, column C to Form 540NR, line 16.
  If column C is a negative number, transfer the amount as a positive number to Form 540NR, line 14.
- Line 23, column E to Form 540NR, line 32.
  If you plan to itemize deductions, go to Part III.

Part III Adjustments to Federal Itemized Deductions

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box at the top of Schedule CA (540NR), Part III and complete lines 1 through 30. Attach a copy of federal Schedule A (Form 1040 or 1040-SR) to your Form 540NR.

Column A - Federal Amounts

Line 1 through Line 16
Enter on line 1 through line 16 the same amounts you entered on your federal Schedule A (Form 1040 or 1040-SR), line 1 through line 16.

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

Line 4 – Health Savings Account (HSA) Distributions
If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI on line 4, column C.

Line 5a – State and Local Taxes
California does not allow a deduction for state and local income tax (including limited partnership tax and income or franchise tax paid by corporations) and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B.

Line 5e – The federal deduction for state and local tax is limited to $10,000 ($5,000 for married filing separate) for the aggregate of state and local income taxes and property taxes. California does not conform. If your deduction was limited under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit.

Line 6 – Other Taxes
California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B.

Federal law suspended the deduction for foreign property taxes. California does not conform. Enter the amount on line 6, column C.

Generation Skipping Transfer Tax – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of generation skipping tax included in line 6, column A on line 6, column B.

Line 8 – Home Mortgage Interest
Federal law limited the mortgage interest deduction acquisition debt maximum from $1,000,000 ($500,000 for married filing separately) to $750,000 ($375,000 for married filing separately). California does not conform. If your deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Federal law suspended the deduction on up to $100,000 ($50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that secures the loan. California does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Mortgage Interest Credit – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit on line 8, column C.

Line 8d – Mortgage Insurance Premiums
California does not allow a deduction for mortgage insurance premiums. Enter the amount from column A, line 8d on column B, line 8d.

Line 9 – Investment Interest Expense
Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 9, column B or column C.

Line 11 – Gifts By Cash Or Check

Qualified charitable contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 11, column B.

College athletic seating rights – Federal law no longer allows for a charitable deduction for amounts paid to an institution of higher education in exchange for college athletic seating rights. California does not conform. Enter the amount on line 11, column C.

College access tax credit – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the College Access Tax Credit on your Form 540NR, enter the amount used to calculate the College Access Tax Credit on line 11, column B.

Charitable Contribution Deduction Disallowance - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 11, column B.

Line 12 - Other Than By Cash Or Check

Qualified Charitable Contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

Charitable Contribution Deduction Disallowance - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 12, column B.

Line 13 - Carryover From Prior Year
Charitable contribution carryover deduction – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount on line 13, column C.

Carryover deduction of appreciated stock contributed to a private foundation prior to January 1, 2002 – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B.

Line 15 – Casualty or Theft Loss(es)
Under federal law, the personal casualty and theft loss deduction is suspended, with exception for personal casualty gains. Federal allows a deduction for personal casualty and theft loss incurred in a federally declared disaster. California does not conform.

California allows personal casualty and theft loss and disaster loss deductions. If you have personal casualty and theft loss and/or disaster loss, complete another federal Form 4684, Casualties and Thefts, using California amounts. Enter the difference between the federal and California amount in column B or column C.

Line 16 - Other Itemized Deductions
Unreimbursed Impairment-Related Work Expenses – If you completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees who were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 and the form completed using California amounts. Enter the difference between the federal and California amount in column B or column C.

Gambling Losses – California lottery losses are not deductible for California. Enter the amount of California lottery losses included in line 16, column A on line 16, column B.

Federal Estate Tax – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax included in line 16, column A on line 16, column B.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than $3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, no deduction or credit is allowed.

Social security benefits are not taxable by California and the repayment would not qualify for claim of right deduction or credit. If you deducted the repayment of Social Security benefits on your federal tax return, enter the amount of the federal deduction on line 16, column B.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction on line 16, column C.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction on line 16, column B. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you

choose to take the credit instead of the deduction for California, add the credit amount on line 87, the total payment line, of the Form 540NR. To the left of the total, write "IRC 1341" and the amount of the credit.

Line 19 through Line 22 – Job Expenses and Certain Miscellaneous Deductions

Under federal law, the federal deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California does not conform.

Line 19 - Unreimbursed Employee Expenses
Prepare federal Form 2106 reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Enter the amount from line 10 of federal Form 2106 on line 19.

Line 20 - Tax Preparation Fees
Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 21 instead of this line.

Line 21 - Other Expenses
Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income.

List the type of each expense next to line 21 and enter the total of these expenses on line 21. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 21, attach a statement showing the type and amount of each expense.

Examples of expenses to include on line 21 are:

- Certain legal and accounting fees.
- Custodial fees (for example, trust account).
- Casualty and theft losses of property used in performing services as an employee from federal Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than $3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deducting the repayment for California, enter the allowable deduction on line 21.

If the amount repaid was not taxed by California, no deduction is allowed.

Line 27 – Other Adjustments
Adoption-related expenses – If you deducted adoption-related expenses on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 27.

Nontaxable income expenses – If, on federal Schedule A (Form 1040 or 1040-SR), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 27.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.

State legislator's travel expenses – Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 27.

Interest on loans from utility companies – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence **located in California**. Federal law has no equivalent deduction. Enter the difference as a positive number on line 27.

Line 29 – California Itemized Deductions
Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately	$200,534
Head of household	$300,805
Married/RDP filing jointly or qualifying widow(er)	$401,072

NO Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet on the following page.
YES Complete the Itemized Deductions Worksheet on the following page.

Note:
- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the "California Standard Deduction Worksheet for Dependents" in your California 540NR Booklet to figure your standard deduction.
- Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of this deduction. Modify your federal AGI used to compute this limitation by subtracting your military pay from federal AGI. Get FTB Pub. 1032 for more information.

Line 30 – Amount from Line 29 or Standard Deduction

If your filing status is Married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).

Part IV California Taxable Income

Line 1 – California AGI
Enter your California AGI from Part II, line 23, column E.

Line 3 – Deduction Percentage
Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. This number may not be greater than 1.0000. If the result is greater than 1.0000, enter 1.0000.

Line 5 – California Taxable Income
Subtract line 4 from line 1. If less than zero, enter -0-. Enter this amount on Form 540NR, line 35.

Itemized Deductions Worksheet

1.	Amount from Schedule CA (540NR), Part III, line 28	**1**
2.	Add the amounts on federal Schedule A (Form 1040 or 1040-SR), line 4, line 9, and line 15 plus any gambling losses included on line 16 (or on Schedule A (Form 1040NR), line 6 plus any investment interest expense and gambling losses included on line 7)	**2**
3.	Subtract line 2 from line 1. If the result is -0-, **stop**. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29	**3**
4.	Multiply line 3 by 80% (.80)	**4**
5.	Enter the amount from Form 540NR, line 13	**5**
6.	Enter the amount from line 29 instructions on the previous page for your filing status	**6**
7.	Subtract line 6 from line 5. If the result is -0- or less **stop**. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29	**7**
8.	Multiply line 7 by 6% (.06)	**8**
9.	Compare the amounts on line 4 and line 8. Enter the smaller amount here	**9**
10.	Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), Part III, line 29	**10**

Part-Year Resident Worksheet

Important: Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

		A	B	C
		California Resident Amounts	**California Nonresident Amounts**	**Total** Combine column A and column B
		Amounts reported on Schedule CA (540NR) column D earned or received while you were a CA resident	Amounts reported on Schedule CA (540NR) column D earned or received from CA sources while you were a nonresident	Transfer amounts to Schedule CA (540NR), column E
Section A – Income				
1	Wages, salaries, tips, etc **1**			
2 b	Taxable interest **2b**			
3 b	Ordinary dividends. See instructions **3b**			
4 b	IRA distributions. See instructions. **4b**			
d	Pensions and annuities. See instructions. **4d**			
5 b	Social security benefits **5b**			
6	Capital gain or (loss). See instructions **6**			
Section B – Additional Income				
1	Taxable refunds, credits, or offsets of state and local income taxes. **1**			
2 a	Alimony received **2a**			
3	Business income or (loss) **3**			
4	Other gains or (losses) **4**			
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. See instructions **5**			
6	Farm income or (loss) **6**			
7	Unemployment compensation **7**			
8	Other income. Identify _____ **8**			
9	**Totals:** Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in column C. Transfer the amounts from column C, Section A, line 1 through line 6, and Section B, line 1 through line 9, to Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9. **9**			

Part-Year Resident Worksheet – Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9.

Column A: For the part of the year you were a resident, follow the "California Resident Amounts" instructions. Enter the result in column A of the worksheet.

Column B: For the part of the year you were a nonresident, follow the "California Nonresident Amounts" instructions. Enter the result in column B of the worksheet.

Column C: For each line, combine column A and column B of the worksheet. Transfer the amounts in column C of the worksheet to Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

Important: If completing Section A, line 6 or Section B, line 5, see the column E, part-year resident instructions for those lines.

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TAXABLE YEAR

SCHEDULE

2019 California Capital Gain or Loss Adjustment D (540NR)

Name(s) as shown on return

SSN or ITIN

1	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568) 2

3 Capital gain distributions (federal Form 1099-DIV, box 2a) 3

4 Total 2019 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3 4

5 2019 loss. Add column (d) amounts of line 1 and line 2. . . . . 5 ( )

6 California capital loss carryover from 2018, if any. See instructions. . . . . 6 ( )

7 Total 2019 loss. Add line 5 and line 6. . . . . 7 ( )

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8

9 If line 8 is a loss, enter the smaller of:
- a the loss on line 8.
- b $3,000 ($1,500 if married/RDP filing separate). See instructions . . . . 9 ( )

10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6 10

11 Enter the California gain from line 8 or (loss) from line 9 11

12a If line 10 is **more** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 6, col. B 12a

b If line 10 is **less** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 6, col. C 12b

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2019 Instructions for California Schedule D (540NR)

California Capital Gain or Loss Adjustment

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).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (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), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, 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 instructions. Taxpayers should not consider the instructions as authoritative law.

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

Full-year nonresidents or part-year residents report gains and losses as if they were full-year residents for the entire year using California amounts. Therefore, all gains and losses must be reported. Full-year nonresidents or part-year residents complete Schedule D (540NR), California Capital Gain or Loss Adjustment, and the Schedule D (540NR) Worksheet for Nonresident and Part-Year Residents, in order to complete column E on Schedule CA (540NR).

For nonresidents, the computation of California taxable income, capital loss carryovers, and capital loss limitations are determined based upon California source income and loss items only. For purposes of calculating California taxable income, the character of gains and losses on the sale or exchange of property used in the trade or business or certain involuntary conversions (IRC Section 1231) are determined by netting California source Section 1231 gains and losses only.

If you moved in or out of California during the year, get FTB Pub.1100, Taxation of Nonresidents and Individuals Who Change Residency.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

Important Information

Installment Sales.
If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2019, for an installment sale made in an earlier year.

You may elect to not use the installment sale method for California by reporting the entire gain on Schedule D (540NR) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations.
If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Capital Assets
The Tax Cuts and Jobs Act (TCJA) amended IRC Section 1221 excluding a patent, invention, model or design (whether or not patented), and a secret formula or process held by the taxpayer who created the property (and certain other taxpayers) from the definition of a capital asset. California does not conform. Report your capital assets on Schedule D (540NR).

Specific Line Instructions

Line 1 – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received federal Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; federal Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 6 of federal Form 1099-B indicates that net proceeds were reported to the Internal Revenue Service, enter that net amount in column (b). If you entered the net amount in column (b), **do not** include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- **Depreciation Methods and Property Expensing –** Before 1987, California law disallowed the use of accelerated cost recovery system (ACRS) and disallowed the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- **Inherited Property –** The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- **S Corporation Stock –** Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions

received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.

- **Special Credits –** California law authorizes special tax credits not allowed under federal law or computed differently under federal law. If you claimed special credits related to capital assets, reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Column (e) - Gain.

- **Qualified Small Business Stock –** California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).
- **Qualified Opportunity Zone Funds –** California does not conform to the deferral and exclusion of capital gains reinvested or invested in qualified opportunity zone funds under IRC Sections 1400Z-1 and 1400Z-2. Enter the entire gain amount in column (e). If, for California purposes, gains from investment in qualified opportunity zone property had been included in income during previous taxable year, do not include the gain in the current year income.

Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568). Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d) or the net gain on line 2, column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540NR). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2018 California Capital Loss Carryover. If you had California capital loss carryover from 2018, recalculate those losses as if you had been a resident for all prior years. Enter this amount on line 6. Get FTB Pub. 1100 for more information.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on the next page to figure your capital loss carryover to 2020.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or $3,000 ($1,500 if married or an RDP filing a separate return).

Line 12a – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	($1,000)
California loss on line 11 is	($2,000)
Difference between line 10 and line 11	$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	$3,000
California loss on line 11 is	($3,000)
Difference between line 10 and line 11	$6,000

Line 12b – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	($2,000)
California loss on line 11 is	($1,000)
Difference between line 11 and line 10	$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	($2,000)
California gain on line 11 is	$5,000
Difference between line 10 and line 11	$7,000

California Capital Loss Carryover Worksheet For Full-Year Residents

1. Loss from Schedule D (540NR), line 11, stated as a positive number . . . . . 1 _____
2. Amount from Form 540NR, line 17 . . . . . 2 _____
3. Amount from Form 540NR, line 18 . . . . . 3 _____
4. Subtract line 3 from line 2. If less than zero, enter as a negative amount . . . . . 4 _____
5. Combine line 1 and line 4. If less than zero, enter -0- . . . . . 5 _____
6. Enter loss from Schedule D (540NR), line 8 as a positive number . . . . . 6 _____
7. Enter the smaller of line 1 or line 5 . . . . . 7 _____
8. Subtract line 7 from line 6. This is your capital loss carryover to 2020 . . . . . 8 _____

Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents

Complete Schedule D (540NR) first.

Full-year Nonresidents: Complete column A and column B only. Enter the amount shown in column B, line 4 (if there is an overall gain) or line 5 (if there is a loss), on Schedule CA (540NR), Part II, Section A, line 6, column E.

Part-year Residents:

Enter the number of days during the year you were a CA resident: _____ .

Enter the number of days during the year you were a nonresident: _____ .

Column A, line 1 through line 5 should be the same as the amounts shown on Schedule D (540NR), lines 4, 5, 6, 8, and 9 respectively.

Columns A and B, line 3, should show a carryover amount that has been computed as if you had been a resident in all prior years for column A and as if you had been a nonresident for all prior years for column B.

Columns C and D should be completed taking into account the dates of the transactions. For column C, multiply the amount in column A by the number of days you were a resident divided by 365 days. For column D, multiply the amount in column B by the number of days you were a nonresident divided by 365 days.

Line 4 If the amount shown in column E is a gain, enter that amount on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C. If a loss, go to line 5.

Line 5 Enter the amount shown in column E on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C.

		A	B	C	D	E
		Enter total as if you were a **CA resident for the entire year**.	Enter amounts earned or received from CA sources as if you were a **nonresident for the entire year**.	Enter amounts earned or received during the portion of the year you were a **CA resident**.	Enter amounts earned or received from CA sources during the portion of the year you were a **nonresident**.	**Total** Combine column C and column D.
1	Gains					
2	Losses					
3	Prior year loss carryover.					
4	Combine line 1 through line 3.					
5	Enter the smaller of the loss on line 4 or $3,000 ($1,500 if married/RDP filing separately).					

Capital Loss Carryover Worksheet

Complete this worksheet only if at the end of the year you were a resident and line 4, column A above shows a loss **or** at the end of the year you were a nonresident and line 4, column B above shows a loss. In completing this worksheet, if you were a resident at the end of the year, use the column A amounts shown above; if you were a nonresident, use the column B amounts.

1	Enter the total loss from the Schedule D (540NR) Worksheet, line 5, as a positive number	
2	Amount from Form 540NR, line 17	
3	Amount from Form 540NR, line 18	
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	
5	Combine line 1 and line 4. If less than zero, enter -0-	
6	Enter the total loss from Schedule D (540NR) Worksheet, line 4, as a positive number	
7	Enter the smaller of line 1 or line 5	
8	Subtract line 7 from line 6. This is your capital loss carryover to 2020	

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2019 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/e-pay**. 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 2019 tax return by April 15, 2020.
  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 2019.

When you file your 2019 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, California Resident Income Tax Return.

Use the worksheet on the next page 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 15, 2020. If you owe tax, choose one of the following payment options:

- **Web Pay:** Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information. **Do not** mail form FTB 3519 to the FTB.
- **EFW:** Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension and estimated tax payments. **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 Corporation 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 15, 2020, 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 15, 2020, 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 15, 2020, 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 15, 2020, the deadline to file your tax return and pay the tax is June 15, 2020. 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, 2020. To avoid any late-payment penalties, pay your tax liability by June 15, 2020. When filing your tax return, write **"Outside the USA on April 15, 2020"** at the top of your tax return in **BLUE INK**, or include it according to your software's instructions.

Save the stamp – pay online with Web Pay!

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

(Calendar year filers – File and Pay by April 15, 2020) (Fiscal year filers – see instructions)

TAXABLE YEAR **2019** — **CAUTION:** You may be required to pay electronically. See instructions. — CALIFORNIA FORM **3519 (PIT)**

Payment for Automatic Extension for Individuals

For calendar year 2019 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN

Address (number and street, PO box, or PMB no.)	Apt. no./ste. no.

City	State	ZIP code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form ▶

Amount of payment _____ . 00

For Privacy Notice, get FTB 1131 ENG/SP.

1221193

FTB 3519 2019

TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Form 540NR, line 74. . . . . **1** _____ 00

2 Payments and credits:

a California income tax withheld (including real estate and nonresident withholding) . . . . **2a** _____ 00

b California estimated tax payments and amount applied from your 2018 tax return. . . . . **2b** _____ 00
(To check your estimated tax payments go to **ftb.ca.gov** and login or register for MyFTB.)

c Other payments and credits (including any tax payments made with any previous form FTB 3519) . . . . . **2c** _____ 00

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . . . **3** _____ 00

4 Tax due. Is line 1 more than line 3? . . . . . **4** _____ 00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2020 (fiscal year filer – see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2019 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.**

TAXABLE YEAR

2019 California Earned Income Tax Credit

FORM

3514

Attach to your California Form 540, Form 540 2EZ or Form 540NR

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 not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ☐ Yes ☐ No

b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ☐ Yes ☐ No

2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) **2** .00

3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) **3** .00

Part II Investment Income Information

4 Investment Income. See instructions for Step 2 – Investment Income **4** .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming 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 2000 **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 2019, 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	☐ Yes ☐ No	☐ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
10 Child's relationship to you. See instructions.			
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions.			

	Child 1	Child 2	Child 3
12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .			
b City			
c State			
d ZIP code			

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . . **13** .00

14 IHSS payments. See instructions. . . . . **14** .00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . . **15** .00

16 Subtract line 14 and line 15 from line 13. . . . . **16** .00

17 Nontaxable combat pay. See instructions. . . . . **17** .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . . **18** .00

a Business name . . . . . .

b Business address . . . . . .

City, state, and ZIP code . . . . . .

c Business license number . . . . . .

d SEIN . . . . . .

e Business code . . . . . .

19 California Earned Income. Add line 16, line 17, and line 18. . . . . **19** .00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23. . . . . **20** .00

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . ◉ **21** .

22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85 . . . . . ● **22** .00

Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)

23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . . . ◉ **23** .00

24 **Available Young Child Tax Credit** **24** 1,000.00

- If the amount on line 23 is $25,000 or less, also enter $1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
- If the amount on line 23 is greater than $25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.

25 Excess Earned Income over threshold. Subtract $25,000 from line 23 . . . . . ● **25** .00

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **26** .

27 **Reduction amount.** Multiply line 26 by $20. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ● **27** .

28 **Young Child Tax Credit.**

- If you did not need to complete lines 25 through 27, your credit is the $1,000 from line 24.
- If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . . ● **28** .00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions . . . . ◉ **29** .

30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.
This amount should also be entered on Form 540NR, line 86 . . . . . ● **30** .00

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2019 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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is $1,000. The credit amount phases out as earned income exceeds the "threshold amount" of $25,000, and completely phases out at $30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (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), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, 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 instructions. Taxpayers should not consider the instructions 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 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.

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

A Purpose

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.

B Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than $55,952 to qualify for the federal credit, and less than $30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/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 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or 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

In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than $30,001?

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 line 7, "Valid SSN" 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 Form 2555, Foreign Earned Income?

Yes Stop here, you cannot take the credit.
No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2019?

Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No Continue.

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

Yes Continue.
No Stop here, you cannot take the credit.

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

Worksheet 1 – Investment Income

Form 540 and Form 540NR Filers

Interest and Dividends

1	Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b .	1 _____
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2 _____
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b	3 _____
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . .	4 _____

Capital Gain Net Income

5	Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0-	5 _____
6	Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead)	6 _____
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . .	7 _____

Passive Activities

8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5	8 _____

Other Activities

9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. 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 federal Schedule 1 (Form 1040 or 1040-SR), line 22.	10 _____
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . .	11 _____

Investment Income

12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **This is your investment income**	12 _____
13	Is the amount on line 12 more than **$3,828**?	

Yes Stop here, you cannot take the credit.
No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income

Form 540 2EZ Filer

1	**Taxable interest.** Enter the amount from Form 540 2EZ, line 10.	1 _____
2	**Nontaxable interest.** Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10	2 _____
3	**Dividends.** Enter the amount from Form 540 2EZ, line 11	3 _____
4	**Capital gain net income.** Enter the amount from Form 540 2EZ, line 13	4 _____
5	**Investment Income.** Add line 1, line 2, line 3 and line 4. Enter the amount here	5 _____
6	Is the amount on line 5 more than **$3,828**?	

Yes Stop here, you cannot take the credit.
No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

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 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, 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 2019 or is filing a joint return for 2019 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 2019. 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.
No Go to Step 4.

b. Are you filing a joint return for 2019?

Yes 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 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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 Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 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 or include it according to your software's instructions.

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 Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) 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 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 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 2019 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 2019 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 2019, 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 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, 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 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, 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 or 1040-SR, line 8b less than $30,001?

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 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.

Yes Continue.
No Stop here, you cannot take the credit.

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2019?

Yes Continue.
No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2019? For more information get federal Publication 596.

Yes Skip questions e and f; go to Step 5.
No Continue.

e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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 2019 tax return?

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

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned 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; or Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

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

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, 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.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. 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 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 purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C, Schedule F, Schedule SE, and any Schedule K-1(Form 1065).

Worksheet 3 – Business Income or (Loss)

1	**Business income or (loss).** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3	1 _____
2	**Farm income or (loss).** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6	2 _____
3	**Self-employment earnings from partnerships reported on K-1s.** Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A	3 _____
4	**Deductible part of self-employment tax.** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14	4 _____
5	**Total business income or (loss).** Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C or Schedule F, box B.

After completing Step 5, line 18e, go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . . **1** _____

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 . . . . . **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.

3. Enter the amount from federal Form 1040 or 1040-SR, line 8b . . . . . **3** _____

4. 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.

Part II – Filers who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $3,705?
- 1 qualifying child, is the amount on line 3 less than $5,564?
- 2 qualifying children, is the amount on line 3 less than $7,811?
- 3 or more qualifying children, is the amount on line 3 less than $7,811?

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. . . . . **5** _____
Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

6. This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. . . . . **6** _____

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered $0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 - CA Exemption Credit Percentage

Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.

Part I – Total Taxable Income

1. Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative . . . . . **1** _____

2. Enter the amount from Form 540NR, line 18 . **2** _____

3. Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here . . . . . **3** _____

Part II – California Taxable Income

4. Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative . . . . . **4** _____

5. Enter the amount from Schedule CA (540NR), Part IV, line 4 . . . . . **5** _____

6. California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative . . . . . **6** _____

Part III – CA Exemption Credit Percentage

7. Subtract line 6 from line 3. If a negative amount, enter as negative . . . . . **7** _____

8. Enter the amount from line 3 as a positive amount. . . . . **8** _____

9. Divide line 7 by line 8. Enter amount as a decimal . . . . . **9** _____

10. CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29. . . . . **10** _____

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

Caution: If you **do not** meet all of the above requirements, you cannot take this credit.

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

Line 25 – Excess Earned Income over threshold

Subtract the $25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27 – For every $100 over the threshold amount, your credit is reduced by $20.

Line 28 – This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

Line 29 – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
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	**1000**	63	282	332	373
1001	**1050**	67	296	349	392
1051	**1100**	70	311	366	411
1101	**1150**	73	325	383	431
1151	**1200**	76	340	400	450
1201	**1250**	80	354	417	469
1251	**1300**	83	369	434	488
1301	**1350**	86	383	451	507
1351	**1400**	89	398	468	526
1401	**1450**	93	412	485	545
1451	**1500**	96	426	502	564
1501	**1550**	99	441	519	584
1551	**1600**	102	455	536	603
1601	**1650**	106	470	553	622
1651	**1700**	109	484	570	641
1701	**1750**	112	499	587	660
1751	**1800**	115	513	604	679
1801	**1850**	119	528	621	698
1851	**1900**	122	542	638	717
1901	**1950**	125	556	655	737
1951	**2000**	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	**2050**	132	585	689	775
2051	**2100**	135	600	706	794
2101	**2150**	138	614	723	813
2151	**2200**	141	629	740	832
2201	**2250**	145	643	757	851
2251	**2300**	148	658	774	870
2301	**2350**	151	672	791	890
2351	**2400**	154	687	808	909
2401	**2450**	158	701	825	928
2451	**2500**	161	715	842	947
2501	**2550**	164	730	859	966
2551	**2600**	167	744	876	985
2601	**2650**	171	759	893	1004
2651	**2700**	174	773	910	1023
2701	**2750**	177	788	927	1043
2751	**2800**	180	802	944	1062
2801	**2850**	184	817	961	1081
2851	**2900**	187	831	978	1100
2901	**2950**	190	845	995	1119
2951	**3000**	193	860	1012	1138
3001	**3050**	197	874	1029	1157
3051	**3100**	200	889	1046	1176
3101	**3150**	203	903	1063	1196
3151	**3200**	206	918	1080	1215
3201	**3250**	210	932	1097	1234
3251	**3300**	213	947	1114	1253
3301	**3350**	216	961	1131	1272
3351	**3400**	219	976	1148	1291
3401	**3450**	223	990	1165	1310
3451	**3500**	226	1004	1182	1329
3501	**3550**	229	1019	1199	1349
3551	**3600**	232	1033	1216	1368
3601	**3650**	236	1048	1233	1387
3651	**3700**	239	1062	1250	1406
3701	**3750**	240	1077	1267	1425
3751	**3800**	236	1091	1284	1444
3801	**3850**	233	1106	1301	1463
3851	**3900**	230	1120	1318	1482
3901	**3950**	227	1134	1335	1502
3951	**4000**	223	1149	1352	1521

2019 Earned Income Tax Credit Table

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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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	**4050**	220	1163	1369	1540
4051	**4100**	217	1178	1386	1559
4101	**4150**	214	1192	1403	1578
4151	**4200**	210	1207	1420	1597
4201	**4250**	207	1221	1437	1616
4251	**4300**	204	1236	1454	1635
4301	**4350**	201	1250	1471	1655
4351	**4400**	200	1265	1488	1674
4401	**4450**	199	1279	1505	1693
4451	**4500**	199	1293	1522	1712
4501	**4550**	199	1308	1539	1731
4551	**4600**	198	1322	1556	1750
4601	**4650**	198	1337	1573	1769
4651	**4700**	197	1351	1590	1788
4701	**4750**	197	1366	1607	1808
4751	**4800**	197	1380	1624	1827
4801	**4850**	196	1395	1641	1846
4851	**4900**	196	1409	1658	1865
4901	**4950**	195	1423	1675	1884
4951	**5000**	195	1438	1692	1903
5001	**5050**	195	1452	1709	1922
5051	**5100**	194	1467	1726	1941
5101	**5150**	194	1481	1743	1961
5151	**5200**	193	1496	1760	1980
5201	**5250**	193	1510	1777	1999
5251	**5300**	193	1525	1794	2018
5301	**5350**	192	1539	1811	2037
5351	**5400**	192	1554	1828	2056
5401	**5450**	192	1568	1845	2075
5451	**5500**	191	1582	1862	2094
5501	**5550**	191	1597	1879	2114
5551	**5600**	190	1605	1896	2133
5601	**5650**	190	1590	1913	2152
5651	**5700**	190	1576	1930	2171
5701	**5750**	189	1561	1947	2190
5751	**5800**	189	1547	1964	2209
5801	**5850**	188	1532	1981	2228
5851	**5900**	188	1518	1998	2247
5901	**5950**	188	1504	2015	2267
5951	**6000**	187	1489	2032	2286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	**6050**	187	1475	2049	2305
6051	**6100**	186	1460	2066	2324
6101	**6150**	186	1446	2083	2343
6151	**6200**	186	1431	2100	2362
6201	**6250**	185	1417	2117	2381
6251	**6300**	185	1402	2134	2400
6301	**6350**	184	1388	2151	2420
6351	**6400**	184	1373	2168	2439
6401	**6450**	184	1359	2185	2458
6451	**6500**	183	1345	2202	2477
6501	**6550**	183	1330	2219	2496
6551	**6600**	183	1316	2236	2515
6601	**6650**	182	1301	2253	2534
6651	**6700**	182	1287	2270	2553
6701	**6750**	181	1272	2287	2573
6751	**6800**	181	1258	2304	2592
6801	**6850**	181	1243	2321	2611
6851	**6900**	180	1229	2338	2630
6901	**6950**	180	1215	2355	2649
6951	**7000**	179	1200	2372	2668
7001	**7050**	179	1186	2389	2687
7051	**7100**	179	1171	2406	2706
7101	**7150**	178	1157	2423	2726
7151	**7200**	178	1142	2440	2745
7201	**7250**	177	1128	2457	2764
7251	**7300**	177	1113	2474	2783
7301	**7350**	177	1099	2491	2802
7351	**7400**	176	1084	2508	2821
7401	**7450**	176	1070	2525	2840
7451	**7500**	175	1056	2542	2859
7501	**7550**	175	1041	2559	2879
7551	**7600**	175	1027	2576	2898
7601	**7650**	174	1012	2593	2917
7651	**7700**	174	998	2610	2936
7701	**7750**	174	983	2627	2955
7751	**7800**	173	969	2644	2974
7801	**7850**	173	954	2651	2982
7851	**7900**	172	940	2634	2963
7901	**7950**	172	926	2617	2944
7951	**8000**	172	911	2600	2925

2019 Earned Income Tax Credit Table

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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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	**8050**	171	897	2583	2906
8051	**8100**	171	882	2566	2887
8101	**8150**	170	868	2549	2867
8151	**8200**	170	853	2532	2848
8201	**8250**	170	839	2515	2829
8251	**8300**	169	824	2498	2810
8301	**8350**	169	810	2481	2791
8351	**8400**	168	795	2464	2772
8401	**8450**	168	781	2447	2753
8451	**8500**	168	767	2430	2734
8501	**8550**	167	752	2413	2714
8551	**8600**	167	738	2396	2695
8601	**8650**	166	723	2379	2676
8651	**8700**	166	709	2362	2657
8701	**8750**	166	694	2345	2638
8751	**8800**	165	680	2328	2619
8801	**8850**	165	665	2311	2600
8851	**8900**	165	651	2294	2581
8901	**8950**	164	637	2277	2561
8951	**9000**	164	622	2260	2542
9001	**9050**	163	608	2243	2523
9051	**9100**	163	593	2226	2504
9101	**9150**	163	579	2209	2485
9151	**9200**	162	564	2192	2466
9201	**9250**	162	550	2175	2447
9251	**9300**	161	535	2158	2428
9301	**9350**	161	521	2141	2408
9351	**9400**	161	506	2124	2389
9401	**9450**	160	504	2107	2370
9451	**9500**	160	502	2090	2351
9501	**9550**	159	501	2073	2332
9551	**9600**	159	500	2056	2313
9601	**9650**	159	499	2039	2294
9651	**9700**	158	498	2022	2275
9701	**9750**	158	496	2005	2255
9751	**9800**	157	495	1988	2236
9801	**9850**	157	494	1971	2217
9851	**9900**	157	493	1954	2198
9901	**9950**	156	491	1937	2179
9951	**10000**	156	490	1920	2160

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	**10050**	156	489	1903	2141
10051	**10100**	155	488	1886	2122
10101	**10150**	155	487	1869	2102
10151	**10200**	154	485	1852	2083
10201	**10250**	154	484	1835	2064
10251	**10300**	154	483	1818	2045
10301	**10350**	153	482	1801	2026
10351	**10400**	153	480	1784	2007
10401	**10450**	152	479	1767	1988
10451	**10500**	152	478	1750	1969
10501	**10550**	152	477	1733	1949
10551	**10600**	151	476	1716	1930
10601	**10650**	151	474	1699	1911
10651	**10700**	150	473	1682	1892
10701	**10750**	150	472	1665	1873
10751	**10800**	150	471	1648	1854
10801	**10850**	149	469	1631	1835
10851	**10900**	149	468	1614	1816
10901	**10950**	148	467	1597	1796
10951	**11000**	148	466	1580	1777
11001	**11050**	148	464	1563	1758
11051	**11100**	147	463	1546	1739
11101	**11150**	147	462	1529	1720
11151	**11200**	147	461	1512	1701
11201	**11250**	146	460	1495	1682
11251	**11300**	146	458	1478	1663
11301	**11350**	145	457	1461	1643
11351	**11400**	145	456	1444	1624
11401	**11450**	145	455	1427	1605
11451	**11500**	144	453	1410	1586
11501	**11550**	144	452	1393	1567
11551	**11600**	143	451	1376	1548
11601	**11650**	143	450	1359	1529
11651	**11700**	143	449	1342	1510
11701	**11750**	142	447	1325	1490
11751	**11800**	142	446	1308	1471
11801	**11850**	141	445	1291	1452
11851	**11900**	141	444	1274	1433
11901	**11950**	141	442	1257	1414
11951	**12000**	140	441	1240	1395

2019 Earned Income Tax Credit Table

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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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12001	**12050**	140	440	1223	1376
12051	**12100**	139	439	1206	1357
12101	**12150**	139	438	1189	1337
12151	**12200**	139	436	1172	1318
12201	**12250**	138	435	1155	1299
12251	**12300**	138	434	1138	1280
12301	**12350**	138	433	1121	1261
12351	**12400**	137	431	1104	1242
12401	**12450**	137	430	1087	1223
12451	**12500**	136	429	1070	1204
12501	**12550**	136	428	1053	1184
12551	**12600**	136	427	1036	1165
12601	**12650**	135	425	1019	1146
12651	**12700**	135	424	1002	1127
12701	**12750**	134	423	985	1108
12751	**12800**	134	422	968	1089
12801	**12850**	134	420	951	1070
12851	**12900**	133	419	934	1051
12901	**12950**	133	418	917	1031
12951	**13000**	132	417	900	1012
13001	**13050**	132	416	883	993
13051	**13100**	132	414	866	974
13101	**13150**	131	413	849	955
13151	**13200**	131	412	832	936
13201	**13250**	131	411	815	917
13251	**13300**	130	409	798	898
13301	**13350**	130	408	781	878
13351	**13400**	129	407	764	859
13401	**13450**	129	406	747	840
13451	**13500**	129	405	730	821
13501	**13550**	128	403	713	802
13551	**13600**	128	402	696	783
13601	**13650**	127	401	679	764
13651	**13700**	127	400	662	745
13701	**13750**	127	398	645	725
13751	**13800**	126	397	628	706
13801	**13850**	126	396	611	687
13851	**13900**	125	395	594	668
13901	**13950**	125	393	577	649
13951	**14000**	125	392	560	630

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14001	**14050**	124	391	543	611
14051	**14100**	124	390	526	592
14101	**14150**	123	389	509	572
14151	**14200**	123	387	503	553
14201	**14250**	123	386	502	534
14251	**14300**	122	385	500	515
14301	**14350**	122	384	499	504
14351	**14400**	122	382	497	502
14401	**14450**	121	381	495	501
14451	**14500**	121	380	494	499
14501	**14550**	120	379	492	497
14551	**14600**	120	378	491	496
14601	**14650**	120	376	489	494
14651	**14700**	119	375	488	493
14701	**14750**	119	374	486	491
14751	**14800**	118	373	484	489
14801	**14850**	118	371	483	488
14851	**14900**	118	370	481	486
14901	**14950**	117	369	480	484
14951	**15000**	117	368	478	483
15001	**15050**	116	367	476	481
15051	**15100**	116	365	475	480
15101	**15150**	116	364	473	478
15151	**15200**	115	363	472	476
15201	**15250**	115	362	470	475
15251	**15300**	114	360	468	473
15301	**15350**	114	359	467	472
15351	**15400**	114	358	465	470
15401	**15450**	113	357	464	468
15451	**15500**	113	356	462	467
15501	**15550**	113	354	460	465
15551	**15600**	112	353	459	464
15601	**15650**	112	352	457	462
15651	**15700**	111	351	456	460
15701	**15750**	111	349	454	459
15751	**15800**	111	348	452	457
15801	**15850**	110	347	451	456
15851	**15900**	110	346	449	454
15901	**15950**	109	345	448	452
15951	**16000**	109	343	446	451

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	**16050**	109	342	444	449
16051	**16100**	108	341	443	448
16101	**16150**	108	340	441	446
16151	**16200**	107	338	440	444
16201	**16250**	107	337	438	443
16251	**16300**	107	336	437	441
16301	**16350**	106	335	435	439
16351	**16400**	106	334	433	438
16401	**16450**	105	332	432	436
16451	**16500**	105	331	430	435
16501	**16550**	105	330	429	433
16551	**16600**	104	329	427	431
16601	**16650**	104	327	425	430
16651	**16700**	104	326	424	428
16701	**16750**	103	325	422	427
16751	**16800**	103	324	421	425
16801	**16850**	102	323	419	423
16851	**16900**	102	321	417	422
16901	**16950**	102	320	416	420
16951	**17000**	101	319	414	419
17001	**17050**	101	318	413	417
17051	**17100**	100	316	411	415
17101	**17150**	100	315	409	414
17151	**17200**	100	314	408	412
17201	**17250**	99	313	406	411
17251	**17300**	99	311	405	409
17301	**17350**	98	310	403	407
17351	**17400**	98	309	401	406
17401	**17450**	98	308	400	404
17451	**17500**	97	307	398	403
17501	**17550**	97	305	397	401
17551	**17600**	96	304	395	399
17601	**17650**	96	303	393	398
17651	**17700**	96	302	392	396
17701	**17750**	95	300	390	395
17751	**17800**	95	299	389	393
17801	**17850**	95	298	387	391
17851	**17900**	94	297	386	390
17901	**17950**	94	296	384	388
17951	**18000**	93	294	382	386

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18001	**18050**	93	293	381	385
18051	**18100**	93	292	379	383
18101	**18150**	92	291	378	382
18151	**18200**	92	289	376	380
18201	**18250**	91	288	374	378
18251	**18300**	91	287	373	377
18301	**18350**	91	286	371	375
18351	**18400**	90	285	370	374
18401	**18450**	90	283	368	372
18451	**18500**	89	282	366	370
18501	**18550**	89	281	365	369
18551	**18600**	89	280	363	367
18601	**18650**	88	278	362	366
18651	**18700**	88	277	360	364
18701	**18750**	87	276	358	362
18751	**18800**	87	275	357	361
18801	**18850**	87	274	355	359
18851	**18900**	86	272	354	358
18901	**18950**	86	271	352	356
18951	**19000**	86	270	350	354
19001	**19050**	85	269	349	353
19051	**19100**	85	267	347	351
19101	**19150**	84	266	346	350
19151	**19200**	84	265	344	348
19201	**19250**	84	264	342	346
19251	**19300**	83	263	341	345
19301	**19350**	83	261	339	343
19351	**19400**	82	260	338	341
19401	**19450**	82	259	336	340
19451	**19500**	82	258	335	338
19501	**19550**	81	256	333	337
19551	**19600**	81	255	331	335
19601	**19650**	80	254	330	333
19651	**19700**	80	253	328	332
19701	**19750**	80	252	327	330
19751	**19800**	79	250	325	329
19801	**19850**	79	249	323	327
19851	**19900**	79	248	322	325
19901	**19950**	78	247	320	324
19951	**20000**	78	245	319	322

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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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	**20050**	77	244	317	321
20051	**20100**	77	243	315	319
20101	**20150**	77	242	314	317
20151	**20200**	76	240	312	316
20201	**20250**	76	239	311	314
20251	**20300**	75	238	309	313
20301	**20350**	75	237	307	311
20351	**20400**	75	236	306	309
20401	**20450**	74	234	304	308
20451	**20500**	74	233	303	306
20501	**20550**	73	232	301	305
20551	**20600**	73	231	299	303
20601	**20650**	73	229	298	301
20651	**20700**	72	228	296	300
20701	**20750**	72	227	295	298
20751	**20800**	71	226	293	297
20801	**20850**	71	225	291	295
20851	**20900**	71	223	290	293
20901	**20950**	70	222	288	292
20951	**21000**	70	221	287	290
21001	**21050**	70	220	285	288
21051	**21100**	69	218	284	287
21101	**21150**	69	217	282	285
21151	**21200**	68	216	280	284
21201	**21250**	68	215	279	282
21251	**21300**	68	214	277	280
21301	**21350**	67	212	276	279
21351	**21400**	67	211	274	277
21401	**21450**	66	210	272	276
21451	**21500**	66	209	271	274
21501	**21550**	66	207	269	272
21551	**21600**	65	206	268	271
21601	**21650**	65	205	266	269
21651	**21700**	64	204	264	268
21701	**21750**	64	203	263	266
21751	**21800**	64	201	261	264
21801	**21850**	63	200	260	263
21851	**21900**	63	199	258	261
21901	**21950**	62	198	256	260
21951	**22000**	62	196	255	258

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22001	**22050**	62	195	253	256
22051	**22100**	61	194	252	255
22101	**22150**	61	193	250	253
22151	**22200**	61	192	248	252
22201	**22250**	60	190	247	250
22251	**22300**	60	189	245	248
22301	**22350**	59	188	244	247
22351	**22400**	59	187	242	245
22401	**22450**	59	185	240	243
22451	**22500**	58	184	239	242
22501	**22550**	58	183	237	240
22551	**22600**	57	182	236	239
22601	**22650**	57	181	234	237
22651	**22700**	57	179	233	235
22701	**22750**	56	178	231	234
22751	**22800**	56	177	229	232
22801	**22850**	55	176	228	231
22851	**22900**	55	174	226	229
22901	**22950**	55	173	225	227
22951	**23000**	54	172	223	226
23001	**23050**	54	171	221	224
23051	**23100**	53	170	220	223
23101	**23150**	53	168	218	221
23151	**23200**	53	167	217	219
23201	**23250**	52	166	215	218
23251	**23300**	52	165	213	216
23301	**23350**	52	163	212	215
23351	**23400**	51	162	210	213
23401	**23450**	51	161	209	211
23451	**23500**	50	160	207	210
23501	**23550**	50	158	205	208
23551	**23600**	50	157	204	207
23601	**23650**	49	156	202	205
23651	**23700**	49	155	201	203
23701	**23750**	48	154	199	202
23751	**23800**	48	152	197	200
23801	**23850**	48	151	196	199
23851	**23900**	47	150	194	197
23901	**23950**	47	149	193	195
23951	**24000**	46	147	191	194

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	**24050**	46	146	189	192
24051	**24100**	46	145	188	190
24101	**24150**	45	144	186	189
24151	**24200**	45	143	185	187
24201	**24250**	44	141	183	186
24251	**24300**	44	140	182	184
24301	**24350**	44	139	180	182
24351	**24400**	43	138	178	181
24401	**24450**	43	136	177	179
24451	**24500**	43	135	175	178
24501	**24550**	42	134	174	176
24551	**24600**	42	133	172	174
24601	**24650**	41	132	170	173
24651	**24700**	41	130	169	171
24701	**24750**	41	129	167	170
24751	**24800**	40	128	166	168
24801	**24850**	40	127	164	166
24851	**24900**	39	125	162	165
24901	**24950**	39	124	161	163
24951	**25000**	39	123	159	162
25001	**25050**	38	122	158	160
25051	**25100**	38	121	156	158
25101	**25150**	37	119	154	157
25151	**25200**	37	118	153	155
25201	**25250**	37	117	151	154
25251	**25300**	36	116	150	152
25301	**25350**	36	114	148	150
25351	**25400**	35	113	146	149
25401	**25450**	35	112	145	147
25451	**25500**	35	111	143	145
25501	**25550**	34	110	142	144
25551	**25600**	34	108	140	142
25601	**25650**	34	107	138	141
25651	**25700**	33	106	137	139
25701	**25750**	33	105	135	137
25751	**25800**	32	103	134	136
25801	**25850**	32	102	132	134
25851	**25900**	32	101	131	133
25901	**25950**	31	100	129	131
25951	**26000**	31	99	127	129

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
26001	**26050**	30	97	126	128
26051	**26100**	30	96	124	126
26101	**26150**	30	95	123	125
26151	**26200**	29	94	121	123
26201	**26250**	29	92	119	121
26251	**26300**	28	91	118	120
26301	**26350**	28	90	116	118
26351	**26400**	28	89	115	117
26401	**26450**	27	87	113	115
26451	**26500**	27	86	111	113
26501	**26550**	26	85	110	112
26551	**26600**	26	84	108	110
26601	**26650**	26	83	107	109
26651	**26700**	25	81	105	107
26701	**26750**	25	80	103	105
26751	**26800**	25	79	102	104
26801	**26850**	24	78	100	102
26851	**26900**	24	76	99	101
26901	**26950**	23	75	97	99
26951	**27000**	23	74	95	97
27001	**27050**	23	73	94	96
27051	**27100**	22	72	92	94
27101	**27150**	22	70	91	92
27151	**27200**	21	69	89	91
27201	**27250**	21	68	87	89
27251	**27300**	21	67	86	88
27301	**27350**	20	65	84	86
27351	**27400**	20	64	83	84
27401	**27450**	19	63	81	83
27451	**27500**	19	62	80	81
27501	**27550**	19	61	78	80
27551	**27600**	18	59	76	78
27601	**27650**	18	58	75	76
27651	**27700**	18	57	73	75
27701	**27750**	17	56	72	73
27751	**27800**	17	54	70	72
27801	**27850**	16	53	68	70
27851	**27900**	16	52	67	68
27901	**27950**	16	51	65	67
27951	**28000**	15	50	64	65

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28001	**28050**	15	48	62	64
28051	**28100**	14	47	60	62
28101	**28150**	14	46	59	60
28151	**28200**	14	45	57	59
28201	**28250**	13	43	56	57
28251	**28300**	13	42	54	56
28301	**28350**	12	41	52	54
28351	**28400**	12	40	51	52
28401	**28450**	12	39	49	51
28451	**28500**	11	37	48	49
28501	**28550**	11	36	46	48
28551	**28600**	10	35	44	46
28601	**28650**	10	34	43	44
28651	**28700**	10	32	41	43
28701	**28750**	9	31	40	41
28751	**28800**	9	30	38	39
28801	**28850**	9	29	36	38
28851	**28900**	8	28	35	36
28901	**28950**	8	26	33	35
28951	**29000**	7	25	32	33
29001	**29050**	7	24	30	31
29051	**29100**	7	23	29	30
29101	**29150**	6	21	27	28
29151	**29200**	6	20	25	27
29201	**29250**	5	19	24	25
29251	**29300**	5	18	22	23
29301	**29350**	5	17	21	22
29351	**29400**	4	15	19	20
29401	**29450**	4	14	17	19
29451	**29500**	3	13	16	17
29501	**29550**	3	12	14	15
29551	**29600**	3	10	13	14
29601	**29650**	2	9	11	12
29651	**29700**	2	8	9	11
29701	**29750**	1	7	8	9
29751	**29800**	1	5	6	7
29801	**29850**	1	4	5	6
29851	**29900**	1	3	3	4
29901	**29950**	1	2	1	3
29951	**30000**	1	1	1	1

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TAXABLE YEAR

CALIFORNIA FORM

2019 Head of Household Filing Status Schedule 3532

Attach to your California Form 540, Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

Part I – Marital Status

1 Check one box below to identify your marital status. See instructions.

a Not legally married/RDP during 2019 . . . . . **1a** ☐

b Widow/widower (my spouse/RDP died before 01/01/2019) . . . . . **1b** ☐

c Marriage/RDP was annulled . . . . . **1c** ☐

d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2019 . . . . . **1d** ☐

e Legally married/RDP and did not live with spouse/RDP during 2019 . . . . . **1e** ☐

f Legally married/RDP and lived with spouse/RDP during 2019. List the beginning and ending dates for each period when you lived together . . . . . **1f** ☐

From: (mm/dd/yyyy) To: (mm/dd/yyyy) From: (mm/dd/yyyy) To: (mm/dd/yyyy)

Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

a Son, daughter, stepson, or stepdaughter . . . . . **2a** ☐

b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece . . . . . **2b** ☐

c Eligible foster child . . . . . **2c** ☐

d Father, mother, stepfather, or stepmother . . . . . **2d** ☐

e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt . . . . . **2e** ☐

Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name . . . . . .

Last Name . . . . . .

SSN . . . . . .

DOB (mm/dd/yyyy) If your qualifying person is age 19 or older in 2019, go to line 3a. If not, go to line 4. . . . . .

a Was your qualifying person a full time student under age 24 in 2019? . . . . . **3a** ☐ Yes ☐ No

b Was your qualifying person permanently and totally disabled in 2019? . . . . . **3b** ☐ Yes ☐ No

4 Enter qualifying person's gross income in 2019. See instructions . . . . . .

5 Number of days your qualifying person lived with you during 2019. See instructions . . . . . .

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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2019 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).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (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), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, 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 instructions. Taxpayers should not consider the instructions as authoritative law.

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.

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

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **HOH.**

Registered Domestic Partners (RDPs) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California 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.

A Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

B 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 the year.
- 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 the instructions for Part III, line 4, 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 RDP.
- 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 year.
- 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/Revocation of Release of Claim to Exemption for Child by Custodial Parent, 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 Social Security Number (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, 2019, and does not have a SSN, enter "Died" 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.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

Line 4

Gross Income

Your qualifying relative's gross income must be less than $4,200. 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, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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2019 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)					2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)				
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
$1	$50	$0	$0	$0	6,451	6,550	65	65	65	12,951	13,050	172	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	174	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	176	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	178	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	180	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	182	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	184	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	186	137	137
751	850	8	8	8	7,251	7,350	73	73	73	13,751	13,850	188	138	138
851	950	9	9	9	7,351	7,450	74	74	74	13,851	13,950	190	139	139
951	1,050	10	10	10	7,451	7,550	75	75	75	13,951	14,050	192	140	140
1,051	1,150	11	11	11	7,551	7,650	76	76	76	14,051	14,150	194	141	141
1,151	1,250	12	12	12	7,651	7,750	77	77	77	14,151	14,250	196	142	142
1,251	1,350	13	13	13	7,751	7,850	78	78	78	14,251	14,350	198	143	143
1,351	1,450	14	14	14	7,851	7,950	79	79	79	14,351	14,450	200	144	144
1,451	1,550	15	15	15	7,951	8,050	80	80	80	14,451	14,550	202	145	145
1,551	1,650	16	16	16	8,051	8,150	81	81	81	14,551	14,650	204	146	146
1,651	1,750	17	17	17	8,151	8,250	82	82	82	14,651	14,750	206	147	147
1,751	1,850	18	18	18	8,251	8,350	83	83	83	14,751	14,850	208	148	148
1,851	1,950	19	19	19	8,351	8,450	84	84	84	14,851	14,950	210	149	149
1,951	2,050	20	20	20	8,451	8,550	85	85	85	14,951	15,050	212	150	150
2,051	2,150	21	21	21	8,551	8,650	86	86	86	15,051	15,150	214	151	151
2,151	2,250	22	22	22	8,651	8,750	87	87	87	15,151	15,250	216	152	152
2,251	2,350	23	23	23	8,751	8,850	88	88	88	15,251	15,350	218	153	153
2,351	2,450	24	24	24	8,851	8,950	90	89	89	15,351	15,450	220	154	154
2,451	2,550	25	25	25	8,951	9,050	92	90	90	15,451	15,550	222	155	155
2,551	2,650	26	26	26	9,051	9,150	94	91	91	15,551	15,650	224	156	156
2,651	2,750	27	27	27	9,151	9,250	96	92	92	15,651	15,750	226	157	157
2,751	2,850	28	28	28	9,251	9,350	98	93	93	15,751	15,850	228	158	158
2,851	2,950	29	29	29	9,351	9,450	100	94	94	15,851	15,950	230	159	159
2,951	3,050	30	30	30	9,451	9,550	102	95	95	15,951	16,050	232	160	160
3,051	3,150	31	31	31	9,551	9,650	104	96	96	16,051	16,150	234	161	161
3,151	3,250	32	32	32	9,651	9,750	106	97	97	16,151	16,250	236	162	162
3,251	3,350	33	33	33	9,751	9,850	108	98	98	16,251	16,350	238	163	163
3,351	3,450	34	34	34	9,851	9,950	110	99	99	16,351	16,450	240	164	164
3,451	3,550	35	35	35	9,951	10,050	112	100	100	16,451	16,550	242	165	165
3,551	3,650	36	36	36	10,051	10,150	114	101	101	16,551	16,650	244	166	166
3,651	3,750	37	37	37	10,151	10,250	116	102	102	16,651	16,750	246	167	167
3,751	3,850	38	38	38	10,251	10,350	118	103	103	16,751	16,850	248	168	168
3,851	3,950	39	39	39	10,351	10,450	120	104	104	16,851	16,950	250	169	169
3,951	4,050	40	40	40	10,451	10,550	122	105	105	16,951	17,050	252	170	170
4,051	4,150	41	41	41	10,551	10,650	124	106	106	17,051	17,150	254	171	171
4,151	4,250	42	42	42	10,651	10,750	126	107	107	17,151	17,250	256	172	172
4,251	4,350	43	43	43	10,751	10,850	128	108	108	17,251	17,350	258	173	173
4,351	4,450	44	44	44	10,851	10,950	130	109	109	17,351	17,450	260	174	174
4,451	4,550	45	45	45	10,951	11,050	132	110	110	17,451	17,550	262	175	175
4,551	4,650	46	46	46	11,051	11,150	134	111	111	17,551	17,650	264	176	176
4,651	4,750	47	47	47	11,151	11,250	136	112	112	17,651	17,750	266	178	178
4,751	4,850	48	48	48	11,251	11,350	138	113	113	17,751	17,850	268	180	180
4,851	4,950	49	49	49	11,351	11,450	140	114	114	17,851	17,950	270	182	182
4,951	5,050	50	50	50	11,451	11,550	142	115	115	17,951	18,050	272	184	184
5,051	5,150	51	51	51	11,551	11,650	144	116	116	18,051	18,150	274	186	186
5,151	5,250	52	52	52	11,651	11,750	146	117	117	18,151	18,250	276	188	188
5,251	5,350	53	53	53	11,751	11,850	148	118	118	18,251	18,350	278	190	190
5,351	5,450	54	54	54	11,851	11,950	150	119	119	18,351	18,450	280	192	192
5,451	5,550	55	55	55	11,951	12,050	152	120	120	18,451	18,550	282	194	194
5,551	5,650	56	56	56	12,051	12,150	154	121	121	18,551	18,650	284	196	196
5,651	5,750	57	57	57	12,151	12,250	156	122	122	18,651	18,750	286	198	198
5,751	5,850	58	58	58	12,251	12,350	158	123	123	18,751	18,850	288	200	200
5,851	5,950	59	59	59	12,351	12,450	160	124	124	18,851	18,950	290	202	202
5,951	6,050	60	60	60	12,451	12,550	162	125	125	18,951	19,050	292	204	204
6,051	6,150	61	61	61	12,551	12,650	164	126	126	19,051	19,150	294	206	206
6,151	6,250	62	62	62	12,651	12,750	166	127	127	19,151	19,250	296	208	208
6,251	6,350	63	63	63	12,751	12,850	168	128	128	19,251	19,350	298	210	210
6,351	6,450	64	64	64	12,851	12,950	170	129	129	19,351	19,450	300	212	212

Continued on next page.

2019 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	**19,550**	302	214	214	**26,451**	**26,550**	554	354	354	**33,451**	**33,550**	845	494	494
19,551	**19,650**	304	216	216	**26,551**	**26,650**	558	356	356	**33,551**	**33,650**	851	496	496
19,651	**19,750**	306	218	218	**26,651**	**26,750**	562	358	358	**33,651**	**33,750**	857	498	498
19,751	**19,850**	308	220	220	**26,751**	**26,850**	566	360	360	**33,751**	**33,850**	863	500	500
19,851	**19,950**	310	222	222	**26,851**	**26,950**	570	362	362	**33,851**	**33,950**	869	502	502
19,951	**20,050**	312	224	224	**26,951**	**27,050**	574	364	364	**33,951**	**34,050**	875	504	504
20,051	**20,150**	314	226	226	**27,051**	**27,150**	578	366	366	**34,051**	**34,150**	881	506	506
20,151	**20,250**	316	228	228	**27,151**	**27,250**	582	368	368	**34,151**	**34,250**	887	508	508
20,251	**20,350**	318	230	230	**27,251**	**27,350**	586	370	370	**34,251**	**34,350**	893	510	510
20,351	**20,450**	320	232	232	**27,351**	**27,450**	590	372	372	**34,351**	**34,450**	899	512	512
20,451	**20,550**	322	234	234	**27,451**	**27,550**	594	374	374	**34,451**	**34,550**	905	514	514
20,551	**20,650**	324	236	236	**27,551**	**27,650**	598	376	376	**34,551**	**34,650**	911	516	516
20,651	**20,750**	326	238	238	**27,651**	**27,750**	602	378	378	**34,651**	**34,750**	917	518	518
20,751	**20,850**	328	240	240	**27,751**	**27,850**	606	380	380	**34,751**	**34,850**	923	520	520
20,851	**20,950**	330	242	242	**27,851**	**27,950**	610	382	382	**34,851**	**34,950**	929	522	522
20,951	**21,050**	334	244	244	**27,951**	**28,050**	614	384	384	**34,951**	**35,050**	935	524	524
21,051	**21,150**	338	246	246	**28,051**	**28,150**	618	386	386	**35,051**	**35,150**	941	526	526
21,151	**21,250**	342	248	248	**28,151**	**28,250**	622	388	388	**35,151**	**35,250**	947	528	528
21,251	**21,350**	346	250	250	**28,251**	**28,350**	626	390	390	**35,251**	**35,350**	953	530	530
21,351	**21,450**	350	252	252	**28,351**	**28,450**	630	392	392	**35,351**	**35,450**	959	532	532
21,451	**21,550**	354	254	254	**28,451**	**28,550**	634	394	394	**35,451**	**35,550**	965	534	534
21,551	**21,650**	358	256	256	**28,551**	**28,650**	638	396	396	**35,551**	**35,650**	971	536	536
21,651	**21,750**	362	258	258	**28,651**	**28,750**	642	398	398	**35,651**	**35,750**	977	538	538
21,751	**21,850**	366	260	260	**28,751**	**28,850**	646	400	400	**35,751**	**35,850**	983	540	540
21,851	**21,950**	370	262	262	**28,851**	**28,950**	650	402	402	**35,851**	**35,950**	989	542	542
21,951	**22,050**	374	264	264	**28,951**	**29,050**	654	404	404	**35,951**	**36,050**	995	544	544
22,051	**22,150**	378	266	266	**29,051**	**29,150**	658	406	406	**36,051**	**36,150**	1,001	546	546
22,151	**22,250**	382	268	268	**29,151**	**29,250**	662	408	408	**36,151**	**36,250**	1,007	548	548
22,251	**22,350**	386	270	270	**29,251**	**29,350**	666	410	410	**36,251**	**36,350**	1,013	550	550
22,351	**22,450**	390	272	272	**29,351**	**29,450**	670	412	412	**36,351**	**36,450**	1,019	552	552
22,451	**22,550**	394	274	274	**29,451**	**29,550**	674	414	414	**36,451**	**36,550**	1,025	554	554
22,551	**22,650**	398	276	276	**29,551**	**29,650**	678	416	416	**36,551**	**36,650**	1,031	556	556
22,651	**22,750**	402	278	278	**29,651**	**29,750**	682	418	418	**36,651**	**36,750**	1,037	558	558
22,751	**22,850**	406	280	280	**29,751**	**29,850**	686	420	420	**36,751**	**36,850**	1,043	560	560
22,851	**22,950**	410	282	282	**29,851**	**29,950**	690	422	422	**36,851**	**36,950**	1,049	562	562
22,951	**23,050**	414	284	284	**29,951**	**30,050**	694	424	424	**36,951**	**37,050**	1,055	564	564
23,051	**23,150**	418	286	286	**30,051**	**30,150**	698	426	426	**37,051**	**37,150**	1,061	566	566
23,151	**23,250**	422	288	288	**30,151**	**30,250**	702	428	428	**37,151**	**37,250**	1,067	568	568
23,251	**23,350**	426	290	290	**30,251**	**30,350**	706	430	430	**37,251**	**37,350**	1,073	570	570
23,351	**23,450**	430	292	292	**30,351**	**30,450**	710	432	432	**37,351**	**37,450**	1,079	572	572
23,451	**23,550**	434	294	294	**30,451**	**30,550**	714	434	434	**37,451**	**37,550**	1,085	574	574
23,551	**23,650**	438	296	296	**30,551**	**30,650**	718	436	436	**37,551**	**37,650**	1,091	576	576
23,651	**23,750**	442	298	298	**30,651**	**30,750**	722	438	438	**37,651**	**37,750**	1,097	578	578
23,751	**23,850**	446	300	300	**30,751**	**30,850**	726	440	440	**37,751**	**37,850**	1,103	580	580
23,851	**23,950**	450	302	302	**30,851**	**30,950**	730	442	442	**37,851**	**37,950**	1,109	582	582
23,951	**24,050**	454	304	304	**30,951**	**31,050**	734	444	444	**37,951**	**38,050**	1,115	584	584
24,051	**24,150**	458	306	306	**31,051**	**31,150**	738	446	446	**38,051**	**38,150**	1,121	586	586
24,151	**24,250**	462	308	308	**31,151**	**31,250**	742	448	448	**38,151**	**38,250**	1,127	588	588
24,251	**24,350**	466	310	310	**31,251**	**31,350**	746	450	450	**38,251**	**38,350**	1,133	590	590
24,351	**24,450**	470	312	312	**31,351**	**31,450**	750	452	452	**38,351**	**38,450**	1,139	592	592
24,451	**24,550**	474	314	314	**31,451**	**31,550**	754	454	454	**38,451**	**38,550**	1,145	594	594
24,551	**24,650**	478	316	316	**31,551**	**31,650**	758	456	456	**38,551**	**38,650**	1,151	596	596
24,651	**24,750**	482	318	318	**31,651**	**31,750**	762	458	458	**38,651**	**38,750**	1,157	598	598
24,751	**24,850**	486	320	320	**31,751**	**31,850**	766	460	460	**38,751**	**38,850**	1,163	600	600
24,851	**24,950**	490	322	322	**31,851**	**31,950**	770	462	462	**38,851**	**38,950**	1,169	602	602
24,951	**25,050**	494	324	324	**31,951**	**32,050**	774	464	464	**38,951**	**39,050**	1,175	604	604
25,051	**25,150**	498	326	326	**32,051**	**32,150**	778	466	466	**39,051**	**39,150**	1,181	606	606
25,151	**25,250**	502	328	328	**32,151**	**32,250**	782	468	468	**39,151**	**39,250**	1,187	608	608
25,251	**25,350**	506	330	330	**32,251**	**32,350**	786	470	470	**39,251**	**39,350**	1,193	610	610
25,351	**25,450**	510	332	332	**32,351**	**32,450**	790	472	472	**39,351**	**39,450**	1,199	612	612
25,451	**25,550**	514	334	334	**32,451**	**32,550**	794	474	474	**39,451**	**39,550**	1,205	614	614
25,551	**25,650**	518	336	336	**32,551**	**32,650**	798	476	476	**39,551**	**39,650**	1,211	616	616
25,651	**25,750**	522	338	338	**32,651**	**32,750**	802	478	478	**39,651**	**39,750**	1,217	618	618
25,751	**25,850**	526	340	340	**32,751**	**32,850**	806	480	480	**39,751**	**39,850**	1,223	620	620
25,851	**25,950**	530	342	342	**32,851**	**32,950**	810	482	482	**39,851**	**39,950**	1,229	622	622
25,951	**26,050**	534	344	344	**32,951**	**33,050**	815	484	484	**39,951**	**40,050**	1,235	624	624
26,051	**26,150**	538	346	346	**33,051**	**33,150**	821	486	486	**40,051**	**40,150**	1,241	626	626
26,151	**26,250**	542	348	348	**33,151**	**33,250**	827	488	488	**40,151**	**40,250**	1,247	628	628
26,251	**26,350**	546	350	350	**33,251**	**33,350**	833	490	490	**40,251**	**40,350**	1,253	630	630
26,351	**26,450**	550	352	352	**33,351**	**33,450**	839	492	492	**40,351**	**40,450**	1,259	632	632

Continued on next page.

2019 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	**40,550**	1,265	634	634	**47,451**	**47,550**	1,720	889	888	**54,451**	**54,550**	2,280	1,169	1,181
40,551	**40,650**	1,271	636	636	**47,551**	**47,650**	1,728	893	892	**54,551**	**54,650**	2,288	1,173	1,187
40,651	**40,750**	1,277	638	638	**47,651**	**47,750**	1,736	897	896	**54,651**	**54,750**	2,296	1,177	1,193
40,751	**40,850**	1,283	640	640	**47,751**	**47,850**	1,744	901	900	**54,751**	**54,850**	2,304	1,181	1,199
40,851	**40,950**	1,289	642	642	**47,851**	**47,950**	1,752	905	904	**54,851**	**54,950**	2,312	1,185	1,205
40,951	**41,050**	1,295	644	644	**47,951**	**48,050**	1,760	909	908	**54,951**	**55,050**	2,320	1,189	1,211
41,051	**41,150**	1,301	646	646	**48,051**	**48,150**	1,768	913	912	**55,051**	**55,150**	2,328	1,193	1,217
41,151	**41,250**	1,307	648	648	**48,151**	**48,250**	1,776	917	916	**55,151**	**55,250**	2,336	1,197	1,223
41,251	**41,350**	1,313	650	650	**48,251**	**48,350**	1,784	921	920	**55,251**	**55,350**	2,344	1,201	1,229
41,351	**41,450**	1,319	652	652	**48,351**	**48,450**	1,792	925	924	**55,351**	**55,450**	2,352	1,205	1,235
41,451	**41,550**	1,325	654	654	**48,451**	**48,550**	1,800	929	928	**55,451**	**55,550**	2,360	1,209	1,241
41,551	**41,650**	1,331	656	656	**48,551**	**48,650**	1,808	933	932	**55,551**	**55,650**	2,368	1,213	1,247
41,651	**41,750**	1,337	658	658	**48,651**	**48,750**	1,816	937	936	**55,651**	**55,750**	2,376	1,217	1,253
41,751	**41,850**	1,343	661	660	**48,751**	**48,850**	1,824	941	940	**55,751**	**55,850**	2,384	1,221	1,259
41,851	**41,950**	1,349	665	664	**48,851**	**48,950**	1,832	945	944	**55,851**	**55,950**	2,392	1,225	1,265
41,951	**42,050**	1,355	669	668	**48,951**	**49,050**	1,840	949	948	**55,951**	**56,050**	2,400	1,229	1,271
42,051	**42,150**	1,361	673	672	**49,051**	**49,150**	1,848	953	952	**56,051**	**56,150**	2,408	1,233	1,277
42,151	**42,250**	1,367	677	676	**49,151**	**49,250**	1,856	957	956	**56,151**	**56,250**	2,416	1,237	1,283
42,251	**42,350**	1,373	681	680	**49,251**	**49,350**	1,864	961	960	**56,251**	**56,350**	2,424	1,241	1,289
42,351	**42,450**	1,379	685	684	**49,351**	**49,450**	1,872	965	964	**56,351**	**56,450**	2,432	1,245	1,295
42,451	**42,550**	1,385	689	688	**49,451**	**49,550**	1,880	969	968	**56,451**	**56,550**	2,440	1,249	1,301
42,551	**42,650**	1,391	693	692	**49,551**	**49,650**	1,888	973	972	**56,551**	**56,650**	2,448	1,253	1,307
42,651	**42,750**	1,397	697	696	**49,651**	**49,750**	1,896	977	976	**56,651**	**56,750**	2,456	1,257	1,313
42,751	**42,850**	1,403	701	700	**49,751**	**49,850**	1,904	981	980	**56,751**	**56,850**	2,464	1,261	1,319
42,851	**42,950**	1,409	705	704	**49,851**	**49,950**	1,912	985	984	**56,851**	**56,950**	2,472	1,265	1,325
42,951	**43,050**	1,415	709	708	**49,951**	**50,050**	1,920	989	988	**56,951**	**57,050**	2,480	1,269	1,331
43,051	**43,150**	1,421	713	712	**50,051**	**50,150**	1,928	993	992	**57,051**	**57,150**	2,488	1,273	1,337
43,151	**43,250**	1,427	717	716	**50,151**	**50,250**	1,936	997	996	**57,151**	**57,250**	2,496	1,277	1,343
43,251	**43,350**	1,433	721	720	**50,251**	**50,350**	1,944	1,001	1,000	**57,251**	**57,350**	2,504	1,281	1,349
43,351	**43,450**	1,439	725	724	**50,351**	**50,450**	1,952	1,005	1,004	**57,351**	**57,450**	2,512	1,285	1,355
43,451	**43,550**	1,445	729	728	**50,451**	**50,550**	1,960	1,009	1,008	**57,451**	**57,550**	2,520	1,289	1,361
43,551	**43,650**	1,451	733	732	**50,551**	**50,650**	1,968	1,013	1,012	**57,551**	**57,650**	2,528	1,293	1,367
43,651	**43,750**	1,457	737	736	**50,651**	**50,750**	1,976	1,017	1,016	**57,651**	**57,750**	2,536	1,297	1,373
43,751	**43,850**	1,463	741	740	**50,751**	**50,850**	1,984	1,021	1,020	**57,751**	**57,850**	2,544	1,301	1,379
43,851	**43,950**	1,469	745	744	**50,851**	**50,950**	1,992	1,025	1,024	**57,851**	**57,950**	2,553	1,305	1,385
43,951	**44,050**	1,475	749	748	**50,951**	**51,050**	2,000	1,029	1,028	**57,951**	**58,050**	2,562	1,309	1,391
44,051	**44,150**	1,481	753	752	**51,051**	**51,150**	2,008	1,033	1,032	**58,051**	**58,150**	2,572	1,313	1,397
44,151	**44,250**	1,487	757	756	**51,151**	**51,250**	2,016	1,037	1,036	**58,151**	**58,250**	2,581	1,317	1,403
44,251	**44,350**	1,493	761	760	**51,251**	**51,350**	2,024	1,041	1,040	**58,251**	**58,350**	2,590	1,321	1,409
44,351	**44,450**	1,499	765	764	**51,351**	**51,450**	2,032	1,045	1,044	**58,351**	**58,450**	2,599	1,325	1,415
44,451	**44,550**	1,505	769	768	**51,451**	**51,550**	2,040	1,049	1,048	**58,451**	**58,550**	2,609	1,329	1,421
44,551	**44,650**	1,511	773	772	**51,551**	**51,650**	2,048	1,053	1,052	**58,551**	**58,650**	2,618	1,333	1,427
44,651	**44,750**	1,517	777	776	**51,651**	**51,750**	2,056	1,057	1,056	**58,651**	**58,750**	2,627	1,337	1,433
44,751	**44,850**	1,523	781	780	**51,751**	**51,850**	2,064	1,061	1,060	**58,751**	**58,850**	2,637	1,341	1,439
44,851	**44,950**	1,529	785	784	**51,851**	**51,950**	2,072	1,065	1,064	**58,851**	**58,950**	2,646	1,345	1,445
44,951	**45,050**	1,535	789	788	**51,951**	**52,050**	2,080	1,069	1,068	**58,951**	**59,050**	2,655	1,349	1,451
45,051	**45,150**	1,541	793	792	**52,051**	**52,150**	2,088	1,073	1,072	**59,051**	**59,150**	2,665	1,353	1,457
45,151	**45,250**	1,547	797	796	**52,151**	**52,250**	2,096	1,077	1,076	**59,151**	**59,250**	2,674	1,357	1,463
45,251	**45,350**	1,553	801	800	**52,251**	**52,350**	2,104	1,081	1,080	**59,251**	**59,350**	2,683	1,361	1,469
45,351	**45,450**	1,559	805	804	**52,351**	**52,450**	2,112	1,085	1,084	**59,351**	**59,450**	2,692	1,365	1,475
45,451	**45,550**	1,565	809	808	**52,451**	**52,550**	2,120	1,089	1,088	**59,451**	**59,550**	2,702	1,369	1,481
45,551	**45,650**	1,571	813	812	**52,551**	**52,650**	2,128	1,093	1,092	**59,551**	**59,650**	2,711	1,373	1,487
45,651	**45,750**	1,577	817	816	**52,651**	**52,750**	2,136	1,097	1,096	**59,651**	**59,750**	2,720	1,377	1,493
45,751	**45,850**	1,584	821	820	**52,751**	**52,850**	2,144	1,101	1,100	**59,751**	**59,850**	2,730	1,381	1,499
45,851	**45,950**	1,592	825	824	**52,851**	**52,950**	2,152	1,105	1,104	**59,851**	**59,950**	2,739	1,385	1,505
45,951	**46,050**	1,600	829	828	**52,951**	**53,050**	2,160	1,109	1,108	**59,951**	**60,050**	2,748	1,389	1,511
46,051	**46,150**	1,608	833	832	**53,051**	**53,150**	2,168	1,113	1,112	**60,051**	**60,150**	2,758	1,393	1,517
46,151	**46,250**	1,616	837	836	**53,151**	**53,250**	2,176	1,117	1,116	**60,151**	**60,250**	2,767	1,397	1,523
46,251	**46,350**	1,624	841	840	**53,251**	**53,350**	2,184	1,121	1,120	**60,251**	**60,350**	2,776	1,401	1,529
46,351	**46,450**	1,632	845	844	**53,351**	**53,450**	2,192	1,125	1,124	**60,351**	**60,450**	2,785	1,405	1,535
46,451	**46,550**	1,640	849	848	**53,451**	**53,550**	2,200	1,129	1,128	**60,451**	**60,550**	2,795	1,409	1,541
46,551	**46,650**	1,648	853	852	**53,551**	**53,650**	2,208	1,133	1,132	**60,551**	**60,650**	2,804	1,413	1,547
46,651	**46,750**	1,656	857	856	**53,651**	**53,750**	2,216	1,137	1,136	**60,651**	**60,750**	2,813	1,417	1,553
46,751	**46,850**	1,664	861	860	**53,751**	**53,850**	2,224	1,141	1,140	**60,751**	**60,850**	2,823	1,421	1,559
46,851	**46,950**	1,672	865	864	**53,851**	**53,950**	2,232	1,145	1,145	**60,851**	**60,950**	2,832	1,425	1,565
46,951	**47,050**	1,680	869	868	**53,951**	**54,050**	2,240	1,149	1,151	**60,951**	**61,050**	2,841	1,429	1,571
47,051	**47,150**	1,688	873	872	**54,051**	**54,150**	2,248	1,153	1,157	**61,051**	**61,150**	2,851	1,433	1,577
47,151	**47,250**	1,696	877	876	**54,151**	**54,250**	2,256	1,157	1,163	**61,151**	**61,250**	2,860	1,437	1,583
47,251	**47,350**	1,704	881	880	**54,251**	**54,350**	2,264	1,161	1,169	**61,251**	**61,350**	2,869	1,441	1,589
47,351	**47,450**	1,712	885	884	**54,351**	**54,450**	2,272	1,165	1,175	**61,351**	**61,450**	2,878	1,445	1,595

Continued on next page.

2019 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	**61,550**	2,888	1,449	1,601	**68,451**	**68,550**	3,539	1,780	2,059	**75,451**	**75,550**	4,190	2,200	2,619
61,551	**61,650**	2,897	1,453	1,607	**68,551**	**68,650**	3,548	1,786	2,067	**75,551**	**75,650**	4,199	2,206	2,627
61,651	**61,750**	2,906	1,457	1,613	**68,651**	**68,750**	3,557	1,792	2,075	**75,651**	**75,750**	4,208	2,212	2,635
61,751	**61,850**	2,916	1,461	1,619	**68,751**	**68,850**	3,567	1,798	2,083	**75,751**	**75,850**	4,218	2,218	2,643
61,851	**61,950**	2,925	1,465	1,625	**68,851**	**68,950**	3,576	1,804	2,091	**75,851**	**75,950**	4,227	2,224	2,651
61,951	**62,050**	2,934	1,469	1,631	**68,951**	**69,050**	3,585	1,810	2,099	**75,951**	**76,050**	4,236	2,230	2,659
62,051	**62,150**	2,944	1,473	1,637	**69,051**	**69,150**	3,595	1,816	2,107	**76,051**	**76,150**	4,246	2,236	2,667
62,151	**62,250**	2,953	1,477	1,643	**69,151**	**69,250**	3,604	1,822	2,115	**76,151**	**76,250**	4,255	2,242	2,675
62,251	**62,350**	2,962	1,481	1,649	**69,251**	**69,350**	3,613	1,828	2,123	**76,251**	**76,350**	4,264	2,248	2,683
62,351	**62,450**	2,971	1,485	1,655	**69,351**	**69,450**	3,622	1,834	2,131	**76,351**	**76,450**	4,273	2,254	2,691
62,451	**62,550**	2,981	1,489	1,661	**69,451**	**69,550**	3,632	1,840	2,139	**76,451**	**76,550**	4,283	2,260	2,699
62,551	**62,650**	2,990	1,493	1,667	**69,551**	**69,650**	3,641	1,846	2,147	**76,551**	**76,650**	4,292	2,266	2,707
62,651	**62,750**	2,999	1,497	1,673	**69,651**	**69,750**	3,650	1,852	2,155	**76,651**	**76,750**	4,301	2,272	2,715
62,751	**62,850**	3,009	1,501	1,679	**69,751**	**69,850**	3,660	1,858	2,163	**76,751**	**76,850**	4,311	2,278	2,723
62,851	**62,950**	3,018	1,505	1,685	**69,851**	**69,950**	3,669	1,864	2,171	**76,851**	**76,950**	4,320	2,284	2,731
62,951	**63,050**	3,027	1,509	1,691	**69,951**	**70,050**	3,678	1,870	2,179	**76,951**	**77,050**	4,329	2,290	2,739
63,051	**63,150**	3,037	1,513	1,697	**70,051**	**70,150**	3,688	1,876	2,187	**77,051**	**77,150**	4,339	2,296	2,747
63,151	**63,250**	3,046	1,517	1,703	**70,151**	**70,250**	3,697	1,882	2,195	**77,151**	**77,250**	4,348	2,302	2,755
63,251	**63,350**	3,055	1,521	1,709	**70,251**	**70,350**	3,706	1,888	2,203	**77,251**	**77,350**	4,357	2,308	2,763
63,351	**63,450**	3,064	1,525	1,715	**70,351**	**70,450**	3,715	1,894	2,211	**77,351**	**77,450**	4,366	2,314	2,771
63,451	**63,550**	3,074	1,529	1,721	**70,451**	**70,550**	3,725	1,900	2,219	**77,451**	**77,550**	4,376	2,320	2,779
63,551	**63,650**	3,083	1,533	1,727	**70,551**	**70,650**	3,734	1,906	2,227	**77,551**	**77,650**	4,385	2,326	2,787
63,651	**63,750**	3,092	1,537	1,733	**70,651**	**70,750**	3,743	1,912	2,235	**77,651**	**77,750**	4,394	2,332	2,795
63,751	**63,850**	3,102	1,541	1,739	**70,751**	**70,850**	3,753	1,918	2,243	**77,751**	**77,850**	4,404	2,338	2,803
63,851	**63,950**	3,111	1,545	1,745	**70,851**	**70,950**	3,762	1,924	2,251	**77,851**	**77,950**	4,413	2,344	2,811
63,951	**64,050**	3,120	1,549	1,751	**70,951**	**71,050**	3,771	1,930	2,259	**77,951**	**78,050**	4,422	2,350	2,819
64,051	**64,150**	3,130	1,553	1,757	**71,051**	**71,150**	3,781	1,936	2,267	**78,051**	**78,150**	4,432	2,356	2,827
64,151	**64,250**	3,139	1,557	1,763	**71,151**	**71,250**	3,790	1,942	2,275	**78,151**	**78,250**	4,441	2,362	2,835
64,251	**64,350**	3,148	1,561	1,769	**71,251**	**71,350**	3,799	1,948	2,283	**78,251**	**78,350**	4,450	2,368	2,843
64,351	**64,450**	3,157	1,565	1,775	**71,351**	**71,450**	3,808	1,954	2,291	**78,351**	**78,450**	4,459	2,374	2,851
64,451	**64,550**	3,167	1,569	1,781	**71,451**	**71,550**	3,818	1,960	2,299	**78,451**	**78,550**	4,469	2,380	2,859
64,551	**64,650**	3,176	1,573	1,787	**71,551**	**71,650**	3,827	1,966	2,307	**78,551**	**78,650**	4,478	2,386	2,867
64,651	**64,750**	3,185	1,577	1,793	**71,651**	**71,750**	3,836	1,972	2,315	**78,651**	**78,750**	4,487	2,392	2,875
64,751	**64,850**	3,195	1,581	1,799	**71,751**	**71,850**	3,846	1,978	2,323	**78,751**	**78,850**	4,497	2,398	2,884
64,851	**64,950**	3,204	1,585	1,805	**71,851**	**71,950**	3,855	1,984	2,331	**78,851**	**78,950**	4,506	2,404	2,893
64,951	**65,050**	3,213	1,589	1,811	**71,951**	**72,050**	3,864	1,990	2,339	**78,951**	**79,050**	4,515	2,410	2,903
65,051	**65,150**	3,223	1,593	1,817	**72,051**	**72,150**	3,874	1,996	2,347	**79,051**	**79,150**	4,525	2,416	2,912
65,151	**65,250**	3,232	1,597	1,823	**72,151**	**72,250**	3,883	2,002	2,355	**79,151**	**79,250**	4,534	2,422	2,921
65,251	**65,350**	3,241	1,601	1,829	**72,251**	**72,350**	3,892	2,008	2,363	**79,251**	**79,350**	4,543	2,428	2,930
65,351	**65,450**	3,250	1,605	1,835	**72,351**	**72,450**	3,901	2,014	2,371	**79,351**	**79,450**	4,552	2,434	2,940
65,451	**65,550**	3,260	1,609	1,841	**72,451**	**72,550**	3,911	2,020	2,379	**79,451**	**79,550**	4,562	2,440	2,949
65,551	**65,650**	3,269	1,613	1,847	**72,551**	**72,650**	3,920	2,026	2,387	**79,551**	**79,650**	4,571	2,446	2,958
65,651	**65,750**	3,278	1,617	1,853	**72,651**	**72,750**	3,929	2,032	2,395	**79,651**	**79,750**	4,580	2,452	2,968
65,751	**65,850**	3,288	1,621	1,859	**72,751**	**72,850**	3,939	2,038	2,403	**79,751**	**79,850**	4,590	2,458	2,977
65,851	**65,950**	3,297	1,625	1,865	**72,851**	**72,950**	3,948	2,044	2,411	**79,851**	**79,950**	4,599	2,464	2,986
65,951	**66,050**	3,306	1,630	1,871	**72,951**	**73,050**	3,957	2,050	2,419	**79,951**	**80,050**	4,608	2,470	2,996
66,051	**66,150**	3,316	1,636	1,877	**73,051**	**73,150**	3,967	2,056	2,427	**80,051**	**80,150**	4,618	2,476	3,005
66,151	**66,250**	3,325	1,642	1,883	**73,151**	**73,250**	3,976	2,062	2,435	**80,151**	**80,250**	4,627	2,482	3,014
66,251	**66,350**	3,334	1,648	1,889	**73,251**	**73,350**	3,985	2,068	2,443	**80,251**	**80,350**	4,636	2,488	3,023
66,351	**66,450**	3,343	1,654	1,895	**73,351**	**73,450**	3,994	2,074	2,451	**80,351**	**80,450**	4,645	2,494	3,033
66,451	**66,550**	3,353	1,660	1,901	**73,451**	**73,550**	4,004	2,080	2,459	**80,451**	**80,550**	4,655	2,500	3,042
66,551	**66,650**	3,362	1,666	1,907	**73,551**	**73,650**	4,013	2,086	2,467	**80,551**	**80,650**	4,664	2,506	3,051
66,651	**66,750**	3,371	1,672	1,915	**73,651**	**73,750**	4,022	2,092	2,475	**80,651**	**80,750**	4,673	2,512	3,061
66,751	**66,850**	3,381	1,678	1,923	**73,751**	**73,850**	4,032	2,098	2,483	**80,751**	**80,850**	4,683	2,518	3,070
66,851	**66,950**	3,390	1,684	1,931	**73,851**	**73,950**	4,041	2,104	2,491	**80,851**	**80,950**	4,692	2,524	3,079
66,951	**67,050**	3,399	1,690	1,939	**73,951**	**74,050**	4,050	2,110	2,499	**80,951**	**81,050**	4,701	2,530	3,089
67,051	**67,150**	3,409	1,696	1,947	**74,051**	**74,150**	4,060	2,116	2,507	**81,051**	**81,150**	4,711	2,536	3,098
67,151	**67,250**	3,418	1,702	1,955	**74,151**	**74,250**	4,069	2,122	2,515	**81,151**	**81,250**	4,720	2,542	3,107
67,251	**67,350**	3,427	1,708	1,963	**74,251**	**74,350**	4,078	2,128	2,523	**81,251**	**81,350**	4,729	2,548	3,116
67,351	**67,450**	3,436	1,714	1,971	**74,351**	**74,450**	4,087	2,134	2,531	**81,351**	**81,450**	4,738	2,554	3,126
67,451	**67,550**	3,446	1,720	1,979	**74,451**	**74,550**	4,097	2,140	2,539	**81,451**	**81,550**	4,748	2,560	3,135
67,551	**67,650**	3,455	1,726	1,987	**74,551**	**74,650**	4,106	2,146	2,547	**81,551**	**81,650**	4,757	2,566	3,144
67,651	**67,750**	3,464	1,732	1,995	**74,651**	**74,750**	4,115	2,152	2,555	**81,651**	**81,750**	4,766	2,572	3,154
67,751	**67,850**	3,474	1,738	2,003	**74,751**	**74,850**	4,125	2,158	2,563	**81,751**	**81,850**	4,776	2,578	3,163
67,851	**67,950**	3,483	1,744	2,011	**74,851**	**74,950**	4,134	2,164	2,571	**81,851**	**81,950**	4,785	2,584	3,172
67,951	**68,050**	3,492	1,750	2,019	**74,951**	**75,050**	4,143	2,170	2,579	**81,951**	**82,050**	4,794	2,590	3,182
68,051	**68,150**	3,502	1,756	2,027	**75,051**	**75,150**	4,153	2,176	2,587	**82,051**	**82,150**	4,804	2,596	3,191
68,151	**68,250**	3,511	1,762	2,035	**75,151**	**75,250**	4,162	2,182	2,595	**82,151**	**82,250**	4,813	2,602	3,200
68,251	**68,350**	3,520	1,768	2,043	**75,251**	**75,350**	4,171	2,188	2,603	**82,251**	**82,350**	4,822	2,608	3,209
68,351	**68,450**	3,529	1,774	2,051	**75,351**	**75,450**	4,180	2,194	2,611	**82,351**	**82,450**	4,831	2,614	3,219

Continued on next page.

2019 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	**82,550**	4,841	2,620	3,228	**88,951**	**89,050**	5,445	3,010	3,833	**95,451**	**95,550**	6,050	3,480	4,437
82,551	**82,650**	4,850	2,626	3,237	**89,051**	**89,150**	5,455	3,016	3,842	**95,551**	**95,650**	6,059	3,488	4,446
82,651	**82,750**	4,859	2,632	3,247	**89,151**	**89,250**	5,464	3,022	3,851	**95,651**	**95,750**	6,068	3,496	4,456
82,751	**82,850**	4,869	2,638	3,256	**89,251**	**89,350**	5,473	3,028	3,860	**95,751**	**95,850**	6,078	3,504	4,465
82,851	**82,950**	4,878	2,644	3,265	**89,351**	**89,450**	5,482	3,034	3,870	**95,851**	**95,950**	6,087	3,512	4,474
82,951	**83,050**	4,887	2,650	3,275	**89,451**	**89,550**	5,492	3,040	3,879	**95,951**	**96,050**	6,096	3,520	4,484
83,051	**83,150**	4,897	2,656	3,284	**89,551**	**89,650**	5,501	3,046	3,888	**96,051**	**96,150**	6,106	3,528	4,493
83,151	**83,250**	4,906	2,662	3,293	**89,651**	**89,750**	5,510	3,052	3,898	**96,151**	**96,250**	6,115	3,536	4,502
83,251	**83,350**	4,915	2,668	3,302	**89,751**	**89,850**	5,520	3,058	3,907	**96,251**	**96,350**	6,124	3,544	4,511
83,351	**83,450**	4,924	2,674	3,312	**89,851**	**89,950**	5,529	3,064	3,916	**96,351**	**96,450**	6,133	3,552	4,521
83,451	**83,550**	4,934	2,680	3,321	**89,951**	**90,050**	5,538	3,070	3,926	**96,451**	**96,550**	6,143	3,560	4,530
83,551	**83,650**	4,943	2,686	3,330	**90,051**	**90,150**	5,548	3,076	3,935	**96,551**	**96,650**	6,152	3,568	4,539
83,651	**83,750**	4,952	2,692	3,340	**90,151**	**90,250**	5,557	3,082	3,944	**96,651**	**96,750**	6,161	3,576	4,549
83,751	**83,850**	4,962	2,698	3,349	**90,251**	**90,350**	5,566	3,088	3,953	**96,751**	**96,850**	6,171	3,584	4,558
83,851	**83,950**	4,971	2,704	3,358	**90,351**	**90,450**	5,575	3,094	3,963	**96,851**	**96,950**	6,180	3,592	4,567
83,951	**84,050**	4,980	2,710	3,368	**90,451**	**90,550**	5,585	3,100	3,972	**96,951**	**97,050**	6,189	3,600	4,577
84,051	**84,150**	4,990	2,716	3,377	**90,551**	**90,650**	5,594	3,106	3,981	**97,051**	**97,150**	6,199	3,608	4,586
84,151	**84,250**	4,999	2,722	3,386	**90,651**	**90,750**	5,603	3,112	3,991	**97,151**	**97,250**	6,208	3,616	4,595
84,251	**84,350**	5,008	2,728	3,395	**90,751**	**90,850**	5,613	3,118	4,000	**97,251**	**97,350**	6,217	3,624	4,604
84,351	**84,450**	5,017	2,734	3,405	**90,851**	**90,950**	5,622	3,124	4,009	**97,351**	**97,450**	6,226	3,632	4,614
84,451	**84,550**	5,027	2,740	3,414	**90,951**	**91,050**	5,631	3,130	4,019	**97,451**	**97,550**	6,236	3,640	4,623
84,551	**84,650**	5,036	2,746	3,423	**91,051**	**91,150**	5,641	3,136	4,028	**97,551**	**97,650**	6,245	3,648	4,632
84,651	**84,750**	5,045	2,752	3,433	**91,151**	**91,250**	5,650	3,142	4,037	**97,651**	**97,750**	6,254	3,656	4,642
84,751	**84,850**	5,055	2,758	3,442	**91,251**	**91,350**	5,659	3,148	4,046	**97,751**	**97,850**	6,264	3,664	4,651
84,851	**84,950**	5,064	2,764	3,451	**91,351**	**91,450**	5,668	3,154	4,056	**97,851**	**97,950**	6,273	3,672	4,660
84,951	**85,050**	5,073	2,770	3,461	**91,451**	**91,550**	5,678	3,160	4,065	**97,951**	**98,050**	6,282	3,680	4,670
85,051	**85,150**	5,083	2,776	3,470	**91,551**	**91,650**	5,687	3,168	4,074	**98,051**	**98,150**	6,292	3,688	4,679
85,151	**85,250**	5,092	2,782	3,479	**91,651**	**91,750**	5,696	3,176	4,084	**98,151**	**98,250**	6,301	3,696	4,688
85,251	**85,350**	5,101	2,788	3,488	**91,751**	**91,850**	5,706	3,184	4,093	**98,251**	**98,350**	6,310	3,704	4,697
85,351	**85,450**	5,110	2,794	3,498	**91,851**	**91,950**	5,715	3,192	4,102	**98,351**	**98,450**	6,319	3,712	4,707
85,451	**85,550**	5,120	2,800	3,507	**91,951**	**92,050**	5,724	3,200	4,112	**98,451**	**98,550**	6,329	3,720	4,716
85,551	**85,650**	5,129	2,806	3,516	**92,051**	**92,150**	5,734	3,208	4,121	**98,551**	**98,650**	6,338	3,728	4,725
85,651	**85,750**	5,138	2,812	3,526	**92,151**	**92,250**	5,743	3,216	4,130	**98,651**	**98,750**	6,347	3,736	4,735
85,751	**85,850**	5,148	2,818	3,535	**92,251**	**92,350**	5,752	3,224	4,139	**98,751**	**98,850**	6,357	3,744	4,744
85,851	**85,950**	5,157	2,824	3,544	**92,351**	**92,450**	5,761	3,232	4,149	**98,851**	**98,950**	6,366	3,752	4,753
85,951	**86,050**	5,166	2,830	3,554	**92,451**	**92,550**	5,771	3,240	4,158	**98,951**	**99,050**	6,375	3,760	4,763
86,051	**86,150**	5,176	2,836	3,563	**92,551**	**92,650**	5,780	3,248	4,167	**99,051**	**99,150**	6,385	3,768	4,772
86,151	**86,250**	5,185	2,842	3,572	**92,651**	**92,750**	5,789	3,256	4,177	**99,151**	**99,250**	6,394	3,776	4,781
86,251	**86,350**	5,194	2,848	3,581	**92,751**	**92,850**	5,799	3,264	4,186	**99,251**	**99,350**	6,403	3,784	4,790
86,351	**86,450**	5,203	2,854	3,591	**92,851**	**92,950**	5,808	3,272	4,195	**99,351**	**99,450**	6,412	3,792	4,800
86,451	**86,550**	5,213	2,860	3,600	**92,951**	**93,050**	5,817	3,280	4,205	**99,451**	**99,550**	6,422	3,800	4,809
86,551	**86,650**	5,222	2,866	3,609	**93,051**	**93,150**	5,827	3,288	4,214	**99,551**	**99,650**	6,431	3,808	4,818
86,651	**86,750**	5,231	2,872	3,619	**93,151**	**93,250**	5,836	3,296	4,223	**99,651**	**99,750**	6,440	3,816	4,828
86,751	**86,850**	5,241	2,878	3,628	**93,251**	**93,350**	5,845	3,304	4,232	**99,751**	**99,850**	6,450	3,824	4,837
86,851	**86,950**	5,250	2,884	3,637	**93,351**	**93,450**	5,854	3,312	4,242	**99,851**	**99,950**	6,459	3,832	4,846
86,951	**87,050**	5,259	2,890	3,647	**93,451**	**93,550**	5,864	3,320	4,251	**99,951**	**100,000**	6,466	3,838	4,853
87,051	**87,150**	5,269	2,896	3,656	**93,551**	**93,650**	5,873	3,328	4,260					
87,151	**87,250**	5,278	2,902	3,665	**93,651**	**93,750**	5,882	3,336	4,270					
87,251	**87,350**	5,287	2,908	3,674	**93,751**	**93,850**	5,892	3,344	4,279					
87,351	**87,450**	5,296	2,914	3,684	**93,851**	**93,950**	5,901	3,352	4,288					
87,451	**87,550**	5,306	2,920	3,693	**93,951**	**94,050**	5,910	3,360	4,298					
87,551	**87,650**	5,315	2,926	3,702	**94,051**	**94,150**	5,920	3,368	4,307					
87,651	**87,750**	5,324	2,932	3,712	**94,151**	**94,250**	5,929	3,376	4,316					
87,751	**87,850**	5,334	2,938	3,721	**94,251**	**94,350**	5,938	3,384	4,325					
87,851	**87,950**	5,343	2,944	3,730	**94,351**	**94,450**	5,947	3,392	4,335					
87,951	**88,050**	5,352	2,950	3,740	**94,451**	**94,550**	5,957	3,400	4,344					
88,051	**88,150**	5,362	2,956	3,749	**94,551**	**94,650**	5,966	3,408	4,353					
88,151	**88,250**	5,371	2,962	3,758	**94,651**	**94,750**	5,975	3,416	4,363					
88,251	**88,350**	5,380	2,968	3,767	**94,751**	**94,850**	5,985	3,424	4,372					
88,351	**88,450**	5,389	2,974	3,777	**94,851**	**94,950**	5,994	3,432	4,381					
88,451	**88,550**	5,399	2,980	3,786	**94,951**	**95,050**	6,003	3,440	4,391					
88,551	**88,650**	5,408	2,986	3,795	**95,051**	**95,150**	6,013	3,448	4,400					
88,651	**88,750**	5,417	2,992	3,805	**95,151**	**95,250**	6,022	3,456	4,409					
88,751	**88,850**	5,427	2,998	3,814	**95,251**	**95,350**	6,031	3,464	4,418					
88,851	**88,950**	5,436	3,004	3,823	**95,351**	**95,450**	6,040	3,472	4,428					

OVER $100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.

2019 California Tax Rate Schedules

✓Tip To e-file and eliminate the math, go to **ftb.ca.gov**. To figure your tax online, go to **ftb.ca.gov/tax-rates**.

Use only if your taxable income on Form 540NR, line 19 is more than $100,000. If $100,000 or less, use the Tax Table.

Schedule X –
Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Form 540NR, line 19 is over –	But not over –	Enter on Form 540NR, line 31			of the amount over –
$ 0	$ 8,809	$ 0.00	+	1.00%	$ 0
8,809	20,883	88.09	+	2.00%	8,809
20,883	32,960	329.57	+	4.00%	20,883
32,960	45,753	812.65	+	6.00%	32,960
45,753	57,824	1,580.23	+	8.00%	45,753
57,824	295,373	2,545.91	+	9.30%	57,824
295,373	354,445	24,637.97	+	10.30%	295,373
354,445	590,742	30,722.39	+	11.30%	354,445
590,742	AND OVER	57,423.95	+	12.30%	590,742

Schedule Y –
Use if your filing status is
Married/RDP Filing Jointly or Qualifying Widow(er)

If the amount on Form 540NR, line 19 is over –	But not over –	Enter on Form 540NR, line 31			of the amount over –
$ 0	$ 17,618	$ 0.00	+	1.00%	$ 0
17,618	41,766	176.18	+	2.00%	17,618
41,766	65,920	659.14	+	4.00%	41,766
65,920	91,506	1,625.30	+	6.00%	65,920
91,506	115,648	3,160.46	+	8.00%	91,506
115,648	590,746	5,091.82	+	9.30%	115,648
590,746	708,890	49,275.93	+	10.30%	590,746
708,890	1,181,484	61,444.76	+	11.30%	708,890
1,181,484	AND OVER	114,847.88	+	12.30%	1,181,484

Schedule Z –
Use if your filing status is
Head of Household

If the amount on Form 540NR, line 19 is over –	But not over –	Enter on Form 540NR, line 31			of the amount over –
$ 0	$ 17,629	$ 0.00	+	1.00%	$ 0
17,629	41,768	176.29	+	2.00%	17,629
41,768	53,843	659.07	+	4.00%	41,768
53,843	66,636	1,142.07	+	6.00%	53,843
66,636	78,710	1,909.65	+	8.00%	66,636
78,710	401,705	2,875.57	+	9.30%	78,710
401,705	482,047	32,914.11	+	10.30%	401,705
482,047	803,410	41,189.34	+	11.30%	482,047
803,410	AND OVER	77,503.36	+	12.30%	803,410

How to Figure Tax Using the 2019 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540NR. Their taxable income on Form 540NR, line 19 is $125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of $125,000.

		Example	Your Income
Step 2:	They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 115,648 $ 9,352	$ - $
Step 3:	They multiply the result from Step 2 by the percentage for their range.	$ 9,352 x .0930 $869.74	$ x $
Step 4:	They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter $5,962 on Form 540NR, line 31.	$5,091.82 + 869.74 $5,961.56	$ + $

Paying Your Taxes

General Information

You must file and pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Web Pay
- Credit card
- Check or money order (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.)
- Pre-approved monthly payments

Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov/pay** for more information. With Web Pay, you can schedule it, and forget it!

Credit Card

To make a payment using your Discover, MasterCard, Visa, or American Express card go to the Official Payments Corporation website or call:

- **officialpayments.com** and select Payment Center.
- **800.2PAY.TAX or 800.272.9829** and follow the recorded instructions.

Official Payments Corporation charges a convenience fee for this service. This fee is based on the amount of your tax payment. Official Payments Corporation will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

Fee:	2.30% of tax amount charged (round to nearest cent) Minimum fee: $1	**Example:**	Tax Payment = $753.56 2.30% Fee = $17.33

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at 800.735.2929 (California Relay Service). For all other special assistance, call 800.487.4567, Monday through Friday, 5 a.m. to 5 p.m. PST.

Frequently Asked Questions

When will my payment be effective?

- **Web Pay:** Your payment is effective on the payment date you select.
- **Credit Card:** Your payment is effective on the date you charge it.

What if I change my mind?

- **Web Pay:** Contact our e-Programs Customer Service at 916.845.0353 at least two business days before your scheduled payment date to cancel your payment.
- **Credit Card:** Contact your card issuer for information about canceling or reversing the charge.

If you change your mind and you still owe money, be sure to make your payment another way. We may charge penalties, interest, and other fees for nonpayment or late payment of taxes.

How do I know if you received my payment?

- Your account statement is your proof of payment.
- To verify the payment, go to **ftb.ca.gov** and login or register for MyFTB.

How To Get California Tax Information

Where To Get Income Tax Forms and Publications

By Internet – You can download, view, and print California income tax forms and publications at **ftb.ca.gov/forms** or you may have these forms and publications mailed to you. Our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

By phone – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- Follow the recorded instructions
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your social security number (SSN), or individual taxpayer identification number (ITIN), and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the tax return.

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 your 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 you request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications."

Privacy Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests – We ask for 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 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 Franchise Tax Board money we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of Franchise Tax Board's Privacy Notice, get FTB 1131 ENG/SP.

Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to **ftb.ca.gov** and search for **vita**.

MyFTB | The window to your info
ftb.ca.gov

The window to your information . . . MyFTB

MyFTB Account is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number
- Pay online with Web Pay.
- Link to additional services offered by FTB:
  - File your tax return with CalFile
  - Apply for an installment agreement
  - Check your refund status
  - Request a paper copy of your filed tax return
  - Sign-up for estimated tax payment email reminders

Go to **ftb.ca.gov** and login or register for MyFTB.

Automated Phone Service

(Keep This Booklet For Future Use)

Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications.

You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States

916.845.6500 from outside the United States

Answers To Tax Questions

Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

Code Filing Assistance

100 Do I need to file a tax return?
111 Which form should I use?
112 How do I file electronically and get a fast refund?
201 How can I get an extension to file?
203 What is the nonrefundable renter's credit and how do I qualify?
204 I never received a Form W-2. What do I do?
205 I have no withholding taken out. What do I do?
206 Do I have to attach a copy of my federal tax return?
209 I lived in California for part of the year. Do I have to file a tax return?
210 I did not live in California. Do I have to file a tax return?
215 Who qualifies me to use the head of household filing status?
222 How much can I deduct for vehicle license fees?

Penalties

403 What is the estimate penalty rate?

Notices And Bills

503 How do I file a protest against a Notice of Proposed Assessment?
506 How can I get information about my Form 1099-G?

Tax For Children

601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

Miscellaneous

611 What address do I send my payment to?
619 How do I report a change of address?

Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service follow the recorded instructions and enter the 3-digit code.

Code California Tax Forms and Publications

900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
965 Form 540 2EZ Tax Booklet
903 Schedule CA (540), California Adjustments – Residents, FTB 3885A, Depreciation & Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
907 Form 540-ES, Estimated Tax for Individuals
908 Schedule X, California Explanation of Amended Return Changes
909 Schedule D-1, Sales of Business Property
910 Schedule G-1, Tax on Lump-Sum Distributions
911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
913 Schedule S, Other State Tax Credit
914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
932 FTB 3506, Child and Dependent Care Expenses Credit
938 FTB 3514, California Earned Income Tax Credit
937 FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return
921 FTB 3519, Payment for Automatic Extension for Individuals
922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
923 FTB 3526, Investment Interest Expense Deduction
939 FTB 3532, Head of Household Filing Status Schedule
940 FTB 3540, Credit Carryover and Recapture Summary
949 FTB 3567, Installment Agreement Request
924 FTB 3800, Tax Computation for Certain Children with Unearned Income
929 FTB 3801, Passive Activity Loss Limitations
925 FTB 3805E, Installment Sale Income
928 FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
926 FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts
943 FTB 4058, California Taxpayers' Bill of Rights
927 FTB 5805, Underpayment of Estimated Tax – Individuals and Fiduciaries
919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
920 FTB Pub. 1005, Pension and Annuity Guidelines
945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
941 FTB Pub. 1031, Guidelines for Determining Resident Status
942 FTB Pub. 1032, Tax Information for Military Personnel
951 FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns
934 FTB Pub. 1540, California Head of Household Filing Status

Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

Balance Due And Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number or PMB number, and your ZIP Code to use this service.

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are 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 disability

711 or 800.735.2929 California relay Service

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.

Teléfono: 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
711 ó 800.735.2929 servicio de relevo de California

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