CALIFORNIA
540 2EZ
Forms & Instructions

2021
Personal Income Tax Booklet

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California *e*file

FTB

STATE OF CALIFORNIA
Franchise Tax Board

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What's New and Other Important Information for 2021

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

- Mental Health Crisis Prevention Voluntary Tax Contribution Fund
- California Community and Neighborhood Tree Voluntary Tax Contribution Fund

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ, California Resident Income Tax Return. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. For more information on how to amend your tax returns, see "Instructions for Filing a 2021 Amended Return" on page 16.

Expansion for Credits Eligibility – For taxable years beginning on or after January 1, 2020, California expanded Earned Income Tax Credit (EITC) and Young Child Tax Credit (YCTC) eligibility to allow either the federal ITIN or SSN to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the FTB. Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to **ftb.ca.gov** and search for **eitc**.

Resident State Tax Filers List – For taxable years beginning on or after January 1, 2020, taxpayers will include on their Form 540 2EZ the address and county of their principal residence as part of the FTB's annual reporting requirements to the jury commissioner. Taxpayers that are required to provide this information include persons who are 18 years of age or older and have filed a California resident income tax return for the preceding taxable year. The list of resident state tax filers will be used as one of the source lists for jury selection by the jury commissioner's office. For more information, see specific line instructions or California Revenue and Taxation Code (R&TC) Sections 19548.4 and 19585.

Minimum Essential Coverage Individual Mandate – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage (MEC), also referred to as qualifying health care coverage.

Individuals who fail to maintain qualifying health care coverage for any month during the taxable year will be subject to a penalty unless they qualify for an exemption.

For more information, see Specific Line Instructions for Form 540 2EZ, line 27 or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California 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 Specific Line Instructions for Form 540 2EZ, line 24, and get form FTB 3514.

California Earned Income Tax Credit – 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.

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income net earnings from self employment. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540, California Resident Income Tax Return at **ftb.ca.gov/forms** or **e-file**.

Earned income thresholds have also increased. You may now qualify for the refundable EITC if you have earned income of less than $30,001.

Federal Earned Income Credit (EIC) – Go to the IRS website at **irs.gov/taxtopics** and choose topic **601**, get the federal income tax booklet, or go to **irs.gov** and search for **eitc assistant**.

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.

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 2021 Amended Return" on page 16.

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 Internal Revenue Service (IRS) on this issue, you have two years to file your amended California return.

Electronic Funds Withdrawal (EFW) – Make extension payments using tax preparation software. Check with your software provider to determine if they support EFW for extension 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. For more information, see Specific Line Instructions for Form 540 2EZ, line 26.

MyFTB – Make tax time less taxing! Check MyFTB for information about your FTB-issued Form 1099-G, Report of State Income Tax Refund; Form 1099-INT, Statement of Interest Income; California wage and withholding data; and more! Go to **ftb.ca.gov** and login or register for MyFTB.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper return. 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.

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.

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 the FTB's website, EFW as part of the e-file tax return, or your credit card.

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 an 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.

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.

If you do not attach a completed form FTB 3532 to your tax return, we will deny your HOH filing status. For more information about the HOH filing requirements, go to **ftb.ca.gov** and search for **hoh**. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ.

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying widow(er)
You May	• Be claimed as a dependent by another taxpayer (see Note below) • Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2022, you are considered to be age 65 on December 31, 2021.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable interest, dividends, and pensions • Taxable scholarship and fellowship grants (only if reported on federal Forms(s) W-2) • Unemployment compensation (reported on federal Form 1099-G)	• Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only) • Paid Family Leave Insurance • U.S. social security benefits • Tier 1 and Tier 2 railroad retirement payments
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying widow[er]) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.	
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.	
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R	
Exemptions	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• Nonrefundable Renter's Credit • Refundable California Earned Income Tax Credit • Refundable Young Child Tax Credit	

Note: You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to $15,953.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to $31,856.
- You are head of household and your total income is less than or equal to $22,556.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to **ftb.ca.gov** for information about **CalFile** and **e-file** or download and print Form 540 at **ftb.ca.gov/forms**.

If you are a nonresident or part-year resident, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service", or go to **ftb.ca.gov/forms**.

Steps to Determine Filing Requirements

Step 1: Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are 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 (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, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Credit; see What's New and Other Important Information for more information.

On 12/31/21, my filing status was:	and on 12/31/21, my age was: (If your 65th birthday is on January 1, 2022, you are considered to be age 65 on December 31, 2021.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, Tax Information for Head of Household Filing Status.)	Under 65 65 or older	19,310 25,760	32,643 35,760	42,643 43,760	15,448 21,898	28,781 31,898	38,781 39,898
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	38,624 45,074 51,524	51,957 55,074 61,524	61,957 63,074 69,524	30,901 37,351 43,801	44,234 47,351 53,801	54,234 55,351 61,801
Qualifying widow(er)	Under 65 65 or older		32,643 35,760	42,643 43,760		28,781 31,898	38,781 39,898
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

2021 Instructions for Form 540 2EZ

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).

Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 4.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2021. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at **ftb.ca.gov/forms** or file online using **e-file.**
- You are married/RDP and file a separate tax return. Get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2020.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2021 Amended Return" on page 16.

Social security benefits and unemployment compensation may be taxable for federal tax purposes but are **not** taxable for California tax purposes, and are not reported on Form 540 2EZ.

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

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.

Date of Birth (DOB)
Enter your DOB (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 filed your 2020 tax return under a different last name, write the last name **only** from the 2020 tax return.

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

Enter your SSN 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. The ITIN is a nine-digit number that always starts with the number 9.

Principal Residence

If you are under 18 years old or have not filed a California resident income tax return in the prior year, then leave the county and principal/physical address fields blank.

Only complete this section if you are age 18 or older and you have filed a California resident income tax return in the prior year.

- **County –** Enter the county where you have your principal/physical residence on the date that you file your Form 540 2EZ. If you reside in a foreign country at the time of filing, leave the county field blank.
- If your principal/physical residence address at the time of filing is the same as the address you provided at the top of this form, check the box provided on this line.
- If your principal/physical residence address at the time of filing is different from the address at the top of this form, provide the address of your principal/physical residence in the spaces provided.
- If you reside in a foreign country at the time of filing, enter the city, province or state, and country in the city field. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

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

Filing Status Checklist
Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:
Registered domestic partners (RDP) 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, 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.

Single
You are single if **any** of the following was true on December 31, 2021:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2021, and did not remarry or enter into another RDP in 2021 (see Qualifying Widow[er]).

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

- You were married/RDP as of December 31, 2021, even if you did not live with your spouse/RDP at the end of 2021.
- Your spouse/RDP died in 2021 and you did not remarry or enter into another RDP in 2021.
- Your spouse/RDP died in 2022 before the 2021 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household
For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, Tax Information for 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 an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2021.
• You paid more than one-half the cost of keeping up your home for the year in 2021.
• 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.
• The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
• 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 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 head of household (HOH) filing status was determined. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms.**

Qualifying Widow(er)
You are a qualifying widow(er) if **all** of the items below apply:
• Your spouse/RDP died in 2019 or 2020, and you did not remarry or enter into another RDP in 2021.
• 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 2021:
    ○ The child had gross income of $4,300 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 2021. Temporary absences, such as for school, vacation, or medical care, 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.

Enter the year of your spouse's/RDP's death on your tax return.

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than or equal to the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

Single	$15,953
Married/RDP filing jointly or Qualifying widow(er)	$31,856
Head of Household	$22,556

Note: You cannot use Form 540 2EZ if your total wages are less than the following amounts based on your filing status:

Single $4,453

Married/RDP filing jointly, head of household, or qualifying widow(er). $9,256

If you can be claimed as a dependent and can use Form 540 2EZ, check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is on January 1, 2022, you are considered to be age 65 on December 31, 2021.

Line 8 – Dependents

You must enter the first name, last name, SSN or ITIN, and relationship of each of the dependents you are allowed to claim.

If you claim more than three dependents, get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2021 tax return, they may amend their 2021 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2021 and you do not have an SSN or an ITIN for the child, write "Died" in the SSN field 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.

Do you have Child and Dependent Care Expenses? If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expenses Credit. The easiest way to claim the credit is to **CalFile** or **e-file. This credit may not be claimed on Form 540 2EZ.**

Line 9 – Total Wages

Enter the amount from federal Form W-2, Wage and Tax Statement, box 16. If you have more than one federal Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2, box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Form 540NR at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file.**

Line 10 – Total Interest Income

Enter interest income shown on federal Form 1099-INT, Interest Income, box 1.

✓ Tip **Do not** include amounts shown on federal Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

• Exempt interest dividends from mutual funds.
• Non-cash patronage dividends from farmers' cooperatives or mutual associations.

- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file.**

Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at **ftb.ca.gov/forms** or **e-file.**

Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:
- You received federal Form 1099-DIV, Dividends and Distributions, with an amount in box 2a.
- The federal Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at **ftb.ca.gov/forms** or **e-file**.

Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

If you did not check the box on line 6 follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

Single	Go to page 23
Married/RDP filing jointly or Qualifying widow(er)	Go to page 29
Head of Household	Go to page 40

If you checked the box on line 6, complete the Dependent Tax Worksheet below.

Dependent Tax Worksheet
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: If your filing status is: • Single, go to page 23. • Married/RDP filing jointly or Qualifying widow(er), go to page 29. • Head of household, go to page 40 ⎫ . . . . 1 _____
2. • If single or head of household, enter $129 • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $258 • If married/RDP and only one spouse/RDP can be claimed, enter $129 • If qualifying widow(er), enter $258 ⎫ . . . . 2 _____
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17 . . . . 3 _____

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter $129. If you entered 2 in the box on line 7, enter $258.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

Line 19 – Nonrefundable Renter's Credit

If you were a resident of California 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 on page 12 to see if you qualify.

Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., box 14. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 14. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23 – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 20.

Line 24 – Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 28.

Use Tax

Line 26 – Use Tax

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration.

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where California sales or use tax was not paid and you use those items in California.

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 (CRS:711) (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

- Have or are required to hold a California seller's permit.
- Receive $100,000 or more per year in gross receipts from business operations.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

Note: You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described in detail below in the instructions.

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

Failure to report and pay timely may result in the assessment of interest, penalties, and fees.

See page 15 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the California Department of Tax and Fee Administration to report sales or use tax.
- You owe use tax on purchases of individual items with a purchase price of $1,000 or more each.

Example 1: You purchased a television for $2,000 from an out-of-state retailer that did not collect tax. You must use the Use Tax Worksheet to calculate the tax due on the price of the television, since the price of the television is $1,000 or more.

Example 2: You purchased a computer monitor for $300, a rare coin for $500, and designer clothing for $250 from out-of-state retailers that did not collect tax. Although the total price of all the items is $1,050, the price of each item is less than $1,000. Since none of these individual items are $1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual non-business items purchased for $1,000 or more each, and/or items purchased for use in a trade or business in addition to individual, non-business items purchased for less than $1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for $1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than $1,000, then add the amounts and report the total use tax on Line 26.

Example 3: The total price of the items you purchased from out-of-state retailers that did not collect use tax is $2,300, which includes a $1,000 television, a $900 painting, and a $400 table for your living room.

- You may choose to calculate the use tax due on the total price of $2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the $1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

Use Tax Worksheet (See instructions below)
Use whole dollars only

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, only enter purchases of items with a purchase price of $1,000 or more plus items purchased for use in a trade or business not registered with the California Department of Tax and Fee Administration. . . . . . . $ _____ .00

2. Enter the applicable sales and use tax rate. . . . . . _____

3. Multiply Line 1 by the tax rate on Line 2. Enter result here . . . . $ _____ .00

4. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-. . . $ _____ .00

5. Add Lines 3 and 4. This is your total use tax . . . . . $ _____ .00

6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below . . . . $ _____ .00

7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 26. If the amount is less than zero, enter -0- . . . . $ _____ .00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an $800 per person exemption. For the hand carried items, you should report the amount of purchases in excess of the $800 per-person exemption. This $800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the California Department of Tax and Fee Administration.

Note: You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.

- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**City and County Sales and Use Tax Rates**" in the search bar. You may also call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities).

Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid $8.00 sales tax to another state for a purchase, and would have paid $6.00 in California, you can claim a credit of only $6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than $1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. You will not be assessed additional use tax on the individual non business items you purchased for less than $1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for $1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than $1,000 each and purchases of individual non-business items for $1,000 or more.

Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than $10,000			$0
$10,000	to	$19,999	$1
$20,000	to	$29,999	$2
$30,000	to	$39,999	$3
$40,000	to	$49,999	$4
$50,000	to	$59,999	$4
$60,000	to	$69,999	$5
$70,000	to	$79,999	$6
$80,000	to	$89,999	$7
$90,000	to	$99,999	$8
$100,000	to	$124,999	$9
$125,000	to	$149,999	$11
$150,000	to	$174,999	$13
$175,000	to	$199,999	$15
More than $199,999 – Multiply AGI by 0.008% (x 0.00008)			

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 26 of your income tax return.

ISR Penalty

Line 27 – Individual Shared Responsibility (ISR) Penalty

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2021. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

Overpaid Tax/Tax Due

Line 32 – Overpaid Tax

If the amount on line 30 is more than the amount on line 21, your payments and credits are more than your tax. Subtract the amount on line 21 from line 30. Enter the result on line 32.

Refund Intercept – The FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller's Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. The FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and the FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to **ftb.ca.gov** and search for **interagency intercept collection**.

Line 33 – Tax Due

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Sides 3 and 4. See "Voluntary Contribution 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, the 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**.

Line 34 – Total Contributions

Add amounts in code 400 through code 446. Enter the result on line 34.

Line 35 – Amount You Owe

If you do not have an amount on line 32, add the amount on line 29, line 31, line 33, and line 34. Enter the result on line 35.

If you have an amount on line 32 and the amount on line 34 is more than line 32, subtract line 32 from line 34. Enter the difference on line 35.

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2022, to avoid interest and underpayment penalties. (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. Due to the federal Emancipation Day holiday observed on April 15, 2022, tax returns filed and payments mailed or submitted on April 18, 2022, will be considered timely.) However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information, go to **ftb.ca.gov/pay**.

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with ACI Payments, Inc. (formerly Official Payments) to offer you this service. ACI Payments, Inc. charges a convenience fee based on the amount of your payment

Go to the ACI Payments, Inc. website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST.

Payment Date: _____

Confirmation Number: _____

Check or Money Order (no cash please)

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 "2021 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

e-file: 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 payment is returned by your bank for insufficient funds.

Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **ftb.ca.gov** and search for **installment agreement**. To submit your request by mail, go to **ftb.ca.gov/forms** to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 36 – Refund or No Amount Due

Did you report an amount on line 34?

No   Enter the amount from line 32 on line 36. This is your refund amount. If it is less than $1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes If the amount on line 34 is:
- Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
- More than the amount on line 32, enter zero on line 36.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. 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 the following page.

An individual taxpayer may request that his or her 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. When filing an original return, the total of line 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount
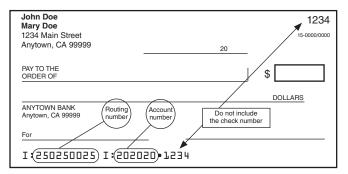
will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule 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, the 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 on Side 4. If you file a joint tax return, your spouse/RDP must also sign it.

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

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.

Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 4 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 2021 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 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 2022 tax return. This is April 15, 2023, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return. Include California supporting forms and schedules behind Side 4 of Form 540 2EZ.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due:**

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Mail your tax return to the following address if your tax return shows a **refund, or no amount due:**

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record

✓**Tip** e-file and skip this page! The software 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. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California 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 Partnership (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.**

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1. Were you a resident of California for the entire year in 2021?

Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident during 2021 and is otherwise qualified.

YES. Go to question 2.   **NO.** Stop here. File Form 540NR. Go to **ftb.ca.gov/forms** for more information regarding this form.

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2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $45,448 or less if single; or
- $90,896 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 2021, 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 2021?

NO. Go to question 6.   **YES.** Go to question 5.

---

5. For more than half the year in 2021, 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 2021?

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 2021?

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, 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 2021?

YES. Go to question 11.   **NO.** Go to question 9.

---

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2021?

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.

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10. Did you and your spouse/RDP maintain separate residences for the entire year in 2021?

YES. Go to question 11.   **NO.** Stop here. You do not qualify for this credit.

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11. If you are:
- Single, enter $60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter $120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter $120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter $60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2021, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2021 (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, 2022, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $258 or $129 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 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.

Code 445, Mental Health Crisis Prevention 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 446, California Community and Neighborhood Tree Voluntary Tax Contribution Fund – Contributions will be used to support the Department of Forestry and Fire Protection's grant program for urban forest management activities under the California Urban Forestry Act of 1978. This program focuses on bringing trees to communities that are disadvantaged or lack government infrastructure needed to enter into and support urban tree planting and care agreements.

Frequently Asked Questions

1. Do I have to file?

In general, you must file a California tax return if you are:

Single, or head of household, and either of the following apply:
- Gross income is more than $19,310
- California adjusted gross income is more than $15,448

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $38,624
- California adjusted gross income is more than $30,901

Qualifying widow(er) and either of the following apply:
- Gross income is more than $32,643
- California adjusted gross income is more than $28,781

Able to be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

Single. $4,453
Married/RDP filing jointly, head of household,
or qualifying widow(er) $9,256
The amounts above represent the standard deduction minus $350.

Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

See "Steps to Determine Filing Requirements."

2. 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.

3. When do I have to file?

File and pay by April 18, 2022, but if you can't file by that date, you get an automatic paperless extension to file by October 17, 2022. Any tax due must be paid by April 18, 2022, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540 or Form 540NR when you file your tax return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

4. I don't have my federal Forms W-2. What do I do?

If all your federal Forms W-2 were not received by January 31, 2022, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at **ftb.ca.gov**. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** 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 540 2EZ, Side 4, line 37 and line 38. Fill in the routing and account numbers and indicate the account type.

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

If you discover an error on your California income tax return after you filed it (paper or e-file), file an amended Form 540 2EZ and attach Schedule X 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.

7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I find out about the status of my refund?

Go to **ftb.ca.gov** and search for **refund status** or call 800.338.0505.

9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

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.

11. 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 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

    FRANCHISE TAX BOARD
    PO BOX 942840
    SACRAMENTO CA 94240-0001

With payment

    FRANCHISE TAX BOARD
    PO BOX 942867
    SACRAMENTO CA 92467-0001

or send a copy of 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 a question **relating to the IRS audit adjustment**, call 916.845.4028.

For general tax information or questions, please 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. See "Automated Phone Service."

Additional Information

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 our state tax system. For more information, get FTB 4058, California Taxpayers' Bill of Rights.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 26 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- You use, gift, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

For information about California use tax, please refer to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

Complete the Use Tax Worksheet on page 8 **or use the Use Tax Lookup Table** on page 9, to calculate the amount due.

Extensions to File. If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

Interest, Penalties and Fees. Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

Application of Payments. For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return, contact the California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** or call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov**.

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.

Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and preferred phone number. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within 10 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on your return.

Instructions for Filing a 2021 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.

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**.

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 540 2EZ through line 36. Next complete the Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check.

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim dependent exemption credit, complete an amended Form 540 2EZ, and write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2021 tax return, you may amend the 2021 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

Purpose

Use Form 540 2EZ to amend your original or previously filed California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Submit the completed amended Form 540 2EZ and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040-X, 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 540 2EZ 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 63.

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 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 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.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California.

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 in an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540 2EZ 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

☐ Check here if this is an AMENDED return.

| 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)

| 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)

Principal Residence

● Enter your county at time of filing (see instructions)

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ⊙ ☐

If not, enter below your principal/physical residence address at the time of filing.

● Street address (number and street) (If foreign address, see instructions.)   ● Apt. no./ste.no.

● City   ● State   ● ZIP code

Filing Status

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

Check the box for your filing status. Check only one. See instructions.

1 ☐ Single

2 ☐ Married/RDP filing jointly
(even if only one spouse/RDP had income)

4 ☐ Head of household. **STOP!** See instructions.

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

See instructions. _____

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return,
even if he or she chooses not to, you must see the instructions. . . . . ● **6** ☐

Your name: [_____] Your SSN or ITIN: [_____]

Exemptions

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions . . . ● **7** [____]

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. . . . . ● **8** [____]

	Dependent 1	Dependent 2	Dependent 3
First Name	◉ [_____]	◉ [_____]	◉ [_____]
Last Name	◉ [_____]	◉ [_____]	◉ [_____]
SSN (see instructions)	● [_____]	● [_____]	● [_____]
Dependent's relationship to you	◉ [_____]	◉ [_____]	◉ [_____]

Taxable Income and Credits

Whole dollars only

9 Total wages (federal Form W-2, box 16). See instructions. . . . . ● **9** [_____].00

10 Total interest income (federal Form 1099-INT, box 1). See instructions. . . . . ● **10** [_____].00

11 Total dividend income (federal Form 1099-DIV, box 1a). See instructions. . . . . ● **11** [_____].00

12 Total pension income [____] See instructions. Taxable amount. . . . . ● **12** [_____].00

13 Total capital gains distributions from mutual funds (federal Form 1099-DIV, box 2a). See instructions. . . . . ● **13** [_____].00

16 Add line 9, line 10, line 11, line 12, and line 13.. . . . . ● **16** [_____].00

17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. **Caution:** If you checked the box on line 6, **STOP.** See instructions for completing the Dependent Tax Worksheet. . . . . ◉ **17** [_____].00

18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter $129. If you entered 2 in the box on line 7, enter $258. . . . . ◉ **18** [_____].00

19 Nonrefundable renter's credit. See instructions. . . . . ● **19** [_____].00

20 **Credits.** Add line 18 and line 19. . . . . **20** [_____].00

21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0-. ● **21** [_____].00

22 Total tax withheld (federal Form W-2, box 17 or federal Form 1099-R, box 14). . . . . . ● **22** [_____].00

23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. . . . . ● **23** [_____].00

24 Young Child Tax Credit (YCTC). See instructions. . . . . ● **24** [_____].00

25 **Total payments.** Add line 22, line 23, and line 24.. . . . . ◉ **25** [_____].00

Use Tax

26 **Use tax.** Do not leave blank. See instructions. . . . . ● **26** [_____].00

If line 26 is zero, check if: [ ] No use tax is owed. [ ] You paid your use tax obligation directly to CDTFA.

ISR Penalty

27 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A. . . . . ● [____] or C coverage is qualifying health care coverage. If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions. . . . . ● **27** [_____].00

Your name: _____ Your SSN or ITIN: _____

Overpaid Tax/Tax Due

28 Payments balance. If line 25 is more than line 26, subtract line 26 from line 25.... ⊙ **28** _____ .00

29 **Use Tax balance.** If line 26 is more than line 25, subtract line 25 from line 26..... ⊙ **29** _____ .00

30 Payments after Individual Shared Responsibility Penalty. If line 28 is more than line 27, subtract line 27 from line 28. .... ⊙ **30** _____ .00

31 Individual Shared Responsibility Penalty balance. If line 27 is more than line 28, subtract line 28 from line 27. .... ⊙ **31** _____ .00

32 Overpaid tax. If line 30 is more than line 21, subtract line 21 from line 30........ ● **32** _____ .00

33 Tax due. If line 30 is less than line 21, subtract line 30 from line 21.
See instructions. .... ⊙ **33** _____ .00

	Code	**Amount**
Contributions		
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 Voluntary Tax Contribution Fund............... ● 406		_____ .00
Emergency Food for Families Voluntary Tax Contribution Fund.................. ● 407		_____ .00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund..... ● 408		_____ .00
California Sea Otter Voluntary Tax Contribution Fund........................ ● 410		_____ .00
California Cancer Research Voluntary Tax Contribution Fund.................... ● 413		_____ .00
School Supplies for Homeless Children Voluntary Tax Contribution 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
Schools Not Prisons Voluntary Tax Contribution Fund .... ● 443		_____ .00
Suicide Prevention Voluntary Tax Contribution Fund......................... ● 444		_____ .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund .... ● 445		_____ .00

Your name: _____ Your SSN or ITIN: _____

California Community and Neighborhood Tree Voluntary Tax Contribution Fund . . . . . ● **446** _____ . 00

34 Add amounts in code 400 through code 446. These are your total contributions. . . . . ● **34** _____ . 00

Amount You Owe

35 **AMOUNT YOU OWE.** Add line 29, line 31, line 33, and line 34. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . ● **35** _____ . 00

Pay online – Go to **ftb.ca.gov/pay** for more information.

36 **REFUND OR NO AMOUNT DUE.** Subtract line 34 from line 32. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . ● **36** _____ . 00

Direct Deposit (Refund Only)

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. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 36) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ● Account number ● **37** Direct deposit amount
☐ Savings _____ . 00

The remaining amount of my refund (line 36) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ● Account number ● **38** Direct deposit amount
☐ Savings _____ . 00

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this tax return is true, correct, and complete.

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

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

2021 California 2EZ Table

Single

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
0	15,953	0	0	0	0
15,954	16,053	2	0	0	0
16,054	16,153	4	0	0	0
16,154	16,253	6	0	0	0
16,254	16,353	8	0	0	0
16,354	16,453	10	0	0	0
16,454	16,553	12	0	0	0
16,554	16,653	14	0	0	0
16,654	16,753	16	0	0	0
16,754	16,853	18	0	0	0
16,854	16,953	20	0	0	0
16,954	17,053	22	0	0	0
17,054	17,153	24	0	0	0
17,154	17,253	26	0	0	0
17,254	17,353	28	0	0	0
17,354	17,453	30	0	0	0
17,454	17,553	32	0	0	0
17,554	17,653	34	0	0	0
17,654	17,753	36	0	0	0
17,754	17,853	38	0	0	0
17,854	17,953	40	0	0	0
17,954	18,053	42	0	0	0
18,054	18,153	44	0	0	0
18,154	18,253	46	0	0	0
18,254	18,353	48	0	0	0
18,354	18,453	50	0	0	0
18,454	18,553	52	0	0	0
18,554	18,653	54	0	0	0
18,654	18,753	56	0	0	0
18,754	18,853	58	0	0	0
18,854	18,953	60	0	0	0
18,954	19,053	62	0	0	0
19,054	19,153	64	0	0	0
19,154	19,253	66	0	0	0
19,254	19,353	68	0	0	0
19,354	19,453	70	0	0	0
19,454	19,553	72	0	0	0
19,554	19,653	74	0	0	0
19,654	19,753	76	0	0	0
19,754	19,853	78	0	0	0
19,854	19,953	80	0	0	0
19,954	20,053	82	0	0	0
20,054	20,153	84	0	0	0
20,154	20,253	86	0	0	0
20,254	20,353	88	0	0	0
20,354	20,453	90	0	0	0
20,454	20,553	92	0	0	0
20,554	20,653	94	0	0	0
20,654	20,753	96	0	0	0
20,754	20,853	98	0	0	0
20,854	20,953	100	0	0	0
20,954	21,053	102	0	0	0
21,054	21,153	104	0	0	0
21,154	21,253	106	0	0	0
21,254	21,353	108	0	0	0

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
21,354	21,453	110	0	0	0
21,454	21,553	112	0	0	0
21,554	21,653	114	0	0	0
21,654	21,753	116	0	0	0
21,754	21,853	118	0	0	0
21,854	21,953	120	0	0	0
21,954	22,053	122	0	0	0
22,054	22,153	124	0	0	0
22,154	22,253	126	0	0	0
22,254	22,353	128	0	0	0
22,354	22,453	130	0	0	0
22,454	22,553	132	0	0	0
22,554	22,653	134	0	0	0
22,654	22,753	136	0	0	0
22,754	22,853	138	0	0	0
22,854	22,953	140	0	0	0
22,954	23,053	142	0	0	0
23,054	23,153	144	0	0	0
23,154	23,253	146	0	0	0
23,254	23,353	148	0	0	0
23,354	23,453	150	0	0	0
23,454	23,553	152	0	0	0
23,554	23,653	154	0	0	0
23,654	23,753	156	0	0	0
23,754	23,853	158	0	0	0
23,854	23,953	160	0	0	0
23,954	24,053	162	0	0	0
24,054	24,153	164	0	0	0
24,154	24,253	166	0	0	0
24,254	24,353	168	0	0	0
24,354	24,453	170	0	0	0
24,454	24,553	172	0	0	0
24,554	24,653	174	0	0	0
24,654	24,753	176	0	0	0
24,754	24,853	178	0	0	0
24,854	24,953	180	0	0	0
24,954	25,053	182	0	0	0
25,054	25,153	184	0	0	0
25,154	25,253	186	0	0	0
25,254	25,353	188	0	0	0
25,354	25,453	190	0	0	0
25,454	25,553	192	0	0	0
25,554	25,653	194	0	0	0
25,654	25,753	196	0	0	0
25,754	25,853	198	0	0	0
25,854	25,953	200	0	0	0
25,954	26,053	202	0	0	0
26,054	26,153	204	0	0	0
26,154	26,253	206	0	0	0
26,254	26,353	208	0	0	0
26,354	26,453	210	0	0	0
26,454	26,553	212	0	0	0
26,554	26,653	214	0	0	0
26,654	26,753	216	0	0	0
26,754	26,853	218	0	0	0

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
26,854	26,953	220	0	0	0
26,954	27,053	224	0	0	0
27,054	27,153	228	0	0	0
27,154	27,253	232	0	0	0
27,254	27,353	236	0	0	0
27,354	27,453	240	0	0	0
27,454	27,553	244	0	0	0
27,554	27,653	248	0	0	0
27,654	27,753	252	0	0	0
27,754	27,853	256	0	0	0
27,854	27,953	260	0	0	0
27,954	28,053	264	0	0	0
28,054	28,153	268	0	0	0
28,154	28,253	272	0	0	0
28,254	28,353	276	0	0	0
28,354	28,453	280	0	0	0
28,454	28,553	284	0	0	0
28,554	28,653	288	0	0	0
28,654	28,753	292	0	0	0
28,754	28,853	296	0	0	0
28,854	28,953	300	0	0	0
28,954	29,053	304	0	0	0
29,054	29,153	308	0	0	0
29,154	29,253	312	0	0	0
29,254	29,353	316	0	0	0
29,354	29,453	320	0	0	0
29,454	29,553	324	0	0	0
29,554	29,653	328	0	0	0
29,654	29,753	332	0	0	0
29,754	29,853	336	0	0	0
29,854	29,953	340	0	0	0
29,954	30,053	344	0	0	0
30,054	30,153	348	0	0	0
30,154	30,253	352	0	0	0
30,254	30,353	356	0	0	0
30,354	30,453	360	0	0	0
30,454	30,553	364	0	0	0
30,554	30,653	368	0	0	0
30,654	30,753	372	0	0	0
30,754	30,853	376	0	0	0
30,854	30,953	380	0	0	0
30,954	31,053	384	0	0	0
31,054	31,153	388	0	0	0
31,154	31,253	392	0	0	0
31,254	31,353	396	0	0	0
31,354	31,453	400	0	0	0
31,454	31,553	404	4	0	0
31,554	31,653	408	8	0	0
31,654	31,753	412	12	0	0
31,754	31,853	416	16	0	0
31,854	31,953	420	20	0	0
31,954	32,053	424	24	0	0
32,054	32,153	428	28	0	0
32,154	32,253	432	32	0	0
32,254	32,353	436	36	0	0

2021 California 2EZ Table

Single

Caution: Do not use these tables for Form 540 or Form 540NR.

(continued)

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
32,354	32,453	440	40	0	0	37,854	37,953	660	260	0	0	43,354	43,453	954	554	154	0
32,454	32,553	444	44	0	0	37,954	38,053	664	264	0	0	43,454	43,553	960	560	160	0
32,554	32,653	448	48	0	0	38,054	38,153	668	268	0	0	43,554	43,653	966	566	166	0
32,654	32,753	452	52	0	0	38,154	38,253	672	272	0	0	43,654	43,753	972	572	172	0
32,754	32,853	456	56	0	0	38,254	38,353	676	276	0	0	43,754	43,853	978	578	178	0
32,854	32,953	460	60	0	0	38,354	38,453	680	280	0	0	43,854	43,953	984	584	184	0
32,954	33,053	464	64	0	0	38,454	38,553	684	284	0	0	43,954	44,053	990	590	190	0
33,054	33,153	468	68	0	0	38,554	38,653	688	288	0	0	44,054	44,153	996	596	196	0
33,154	33,253	472	72	0	0	38,654	38,753	692	292	0	0	44,154	44,253	1,002	602	202	0
33,254	33,353	476	76	0	0	38,754	38,853	696	296	0	0	44,254	44,353	1,008	608	208	0
33,354	33,453	480	80	0	0	38,854	38,953	700	300	0	0	44,354	44,453	1,014	614	214	0
33,454	33,553	484	84	0	0	38,954	39,053	704	304	0	0	44,454	44,553	1,020	620	220	0
33,554	33,653	488	88	0	0	39,054	39,153	708	308	0	0	44,554	44,653	1,026	626	226	0
33,654	33,753	492	92	0	0	39,154	39,253	712	312	0	0	44,654	44,753	1,032	632	232	0
33,754	33,853	496	96	0	0	39,254	39,353	716	316	0	0	44,754	44,853	1,038	638	238	0
33,854	33,953	500	100	0	0	39,354	39,453	720	320	0	0	44,854	44,953	1,044	644	244	0
33,954	34,053	504	104	0	0	39,454	39,553	724	324	0	0	44,954	45,053	1,050	650	250	0
34,054	34,153	508	108	0	0	39,554	39,653	728	328	0	0	45,054	45,153	1,056	656	256	0
34,154	34,253	512	112	0	0	39,654	39,753	732	332	0	0	45,154	45,253	1,062	662	262	0
34,254	34,353	516	116	0	0	39,754	39,853	738	338	0	0	45,254	45,353	1,068	668	268	0
34,354	34,453	520	120	0	0	39,854	39,953	744	344	0	0	45,354	45,453	1,074	674	274	0
34,454	34,553	524	124	0	0	39,954	40,053	750	350	0	0	45,454	45,553	1,080	680	280	0
34,554	34,653	528	128	0	0	40,054	40,153	756	356	0	0	45,554	45,653	1,086	686	286	0
34,654	34,753	532	132	0	0	40,154	40,253	762	362	0	0	45,654	45,753	1,092	692	292	0
34,754	34,853	536	136	0	0	40,254	40,353	768	368	0	0	45,754	45,853	1,098	698	298	0
34,854	34,953	540	140	0	0	40,354	40,453	774	374	0	0	45,854	45,953	1,104	704	304	0
34,954	35,053	544	144	0	0	40,454	40,553	780	380	0	0	45,954	46,053	1,110	710	310	0
35,054	35,153	548	148	0	0	40,554	40,653	786	386	0	0	46,054	46,153	1,116	716	316	0
35,154	35,253	552	152	0	0	40,654	40,753	792	392	0	0	46,154	46,253	1,122	722	322	0
35,254	35,353	556	156	0	0	40,754	40,853	798	398	0	0	46,254	46,353	1,128	728	328	0
35,354	35,453	560	160	0	0	40,854	40,953	804	404	4	0	46,354	46,453	1,134	734	334	0
35,454	35,553	564	164	0	0	40,954	41,053	810	410	10	0	46,454	46,553	1,140	740	340	0
35,554	35,653	568	168	0	0	41,054	41,153	816	416	16	0	46,554	46,653	1,146	746	346	0
35,654	35,753	572	172	0	0	41,154	41,253	822	422	22	0	46,654	46,753	1,152	752	352	0
35,754	35,853	576	176	0	0	41,254	41,353	828	428	28	0	46,754	46,853	1,158	758	358	0
35,854	35,953	580	180	0	0	41,354	41,453	834	434	34	0	46,854	46,953	1,164	764	364	0
35,954	36,053	584	184	0	0	41,454	41,553	840	440	40	0	46,954	47,053	1,170	770	370	0
36,054	36,153	588	188	0	0	41,554	41,653	846	446	46	0	47,054	47,153	1,176	776	376	0
36,154	36,253	592	192	0	0	41,654	41,753	852	452	52	0	47,154	47,253	1,182	782	382	0
36,254	36,353	596	196	0	0	41,754	41,853	858	458	58	0	47,254	47,353	1,188	788	388	0
36,354	36,453	600	200	0	0	41,854	41,953	864	464	64	0	47,354	47,453	1,194	794	394	0
36,454	36,553	604	204	0	0	41,954	42,053	870	470	70	0	47,454	47,553	1,200	800	400	0
36,554	36,653	608	208	0	0	42,054	42,153	876	476	76	0	47,554	47,653	1,206	806	406	6
36,654	36,753	612	212	0	0	42,154	42,253	882	482	82	0	47,654	47,753	1,212	812	412	12
36,754	36,853	616	216	0	0	42,254	42,353	888	488	88	0	47,754	47,853	1,218	818	418	18
36,854	36,953	620	220	0	0	42,354	42,453	894	494	94	0	47,854	47,953	1,224	824	424	24
36,954	37,053	624	224	0	0	42,454	42,553	900	500	100	0	47,954	48,053	1,230	830	430	30
37,054	37,153	628	228	0	0	42,554	42,653	906	506	106	0	48,054	48,153	1,236	836	436	36
37,154	37,253	632	232	0	0	42,654	42,753	912	512	112	0	48,154	48,253	1,242	842	442	42
37,254	37,353	636	236	0	0	42,754	42,853	918	518	118	0	48,254	48,353	1,248	848	448	48
37,354	37,453	640	240	0	0	42,854	42,953	924	524	124	0	48,354	48,453	1,254	854	454	54
37,454	37,553	644	244	0	0	42,954	43,053	930	530	130	0	48,454	48,553	1,260	860	460	60
37,554	37,653	648	248	0	0	43,054	43,153	936	536	136	0	48,554	48,653	1,266	866	466	66
37,654	37,753	652	252	0	0	43,154	43,253	942	542	142	0	48,654	48,753	1,272	872	472	72
37,754	37,853	656	256	0	0	43,254	43,353	948	548	148	0	48,754	48,853	1,278	878	478	78

2021 California 2EZ Table

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3
48,854	48,953	1,284	884	484	84
48,954	49,053	1,290	890	490	90
49,054	49,153	1,296	896	496	96
49,154	49,253	1,302	902	502	102
49,254	49,353	1,308	908	508	108
49,354	49,453	1,314	914	514	114
49,454	49,553	1,320	920	520	120
49,554	49,653	1,326	926	526	126
49,654	49,753	1,332	932	532	132
49,754	49,853	1,338	938	538	138
49,854	49,953	1,344	944	544	144
49,954	50,053	1,350	950	550	150
50,054	50,153	1,356	956	556	156
50,154	50,253	1,362	962	562	162
50,254	50,353	1,368	968	568	168
50,354	50,453	1,374	974	574	174
50,454	50,553	1,380	980	580	180
50,554	50,653	1,386	986	586	186
50,654	50,753	1,392	992	592	192
50,754	50,853	1,398	998	598	198
50,854	50,953	1,404	1,004	604	204
50,954	51,053	1,410	1,010	610	210
51,054	51,153	1,416	1,016	616	216
51,154	51,253	1,422	1,022	622	222
51,254	51,353	1,428	1,028	628	228
51,354	51,453	1,434	1,034	634	234
51,454	51,553	1,440	1,040	640	240
51,554	51,653	1,446	1,046	646	246
51,654	51,753	1,452	1,052	652	252
51,754	51,853	1,458	1,058	658	258
51,854	51,953	1,464	1,064	664	264
51,954	52,053	1,470	1,070	670	270
52,054	52,153	1,476	1,076	676	276
52,154	52,253	1,482	1,082	682	282
52,254	52,353	1,488	1,088	688	288
52,354	52,453	1,494	1,094	694	294
52,454	52,553	1,500	1,100	700	300
52,554	52,653	1,506	1,106	706	306
52,654	52,753	1,512	1,112	712	312
52,754	52,853	1,518	1,118	718	318
52,854	52,953	1,524	1,124	724	324
52,954	53,053	1,530	1,130	730	330
53,054	53,153	1,536	1,136	736	336
53,154	53,253	1,542	1,142	742	342
53,254	53,353	1,549	1,149	749	349
53,354	53,453	1,557	1,157	757	357
53,454	53,553	1,565	1,165	765	365
53,554	53,653	1,573	1,173	773	373
53,654	53,753	1,581	1,181	781	381
53,754	53,853	1,589	1,189	789	389
53,854	53,953	1,597	1,197	797	397
53,954	54,053	1,605	1,205	805	405
54,054	54,153	1,613	1,213	813	413
54,154	54,253	1,621	1,221	821	421
54,254	54,353	1,629	1,229	829	429

If Your Income Is… At Least	But not over	0	1	2	3
54,354	54,453	1,637	1,237	837	437
54,454	54,553	1,645	1,245	845	445
54,554	54,653	1,653	1,253	853	453
54,654	54,753	1,661	1,261	861	461
54,754	54,853	1,669	1,269	869	469
54,854	54,953	1,677	1,277	877	477
54,954	55,053	1,685	1,285	885	485
55,054	55,153	1,693	1,293	893	493
55,154	55,253	1,701	1,301	901	501
55,254	55,353	1,709	1,309	909	509
55,354	55,453	1,717	1,317	917	517
55,454	55,553	1,725	1,325	925	525
55,554	55,653	1,733	1,333	933	533
55,654	55,753	1,741	1,341	941	541
55,754	55,853	1,749	1,349	949	549
55,854	55,953	1,757	1,357	957	557
55,954	56,053	1,765	1,365	965	565
56,054	56,153	1,773	1,373	973	573
56,154	56,253	1,781	1,381	981	581
56,254	56,353	1,789	1,389	989	589
56,354	56,453	1,797	1,397	997	597
56,454	56,553	1,805	1,405	1,005	605
56,554	56,653	1,813	1,413	1,013	613
56,654	56,753	1,821	1,421	1,021	621
56,754	56,853	1,829	1,429	1,029	629
56,854	56,953	1,837	1,437	1,037	637
56,954	57,053	1,845	1,445	1,045	645
57,054	57,153	1,853	1,453	1,053	653
57,154	57,253	1,861	1,461	1,061	661
57,254	57,353	1,869	1,469	1,069	669
57,354	57,453	1,877	1,477	1,077	677
57,454	57,553	1,885	1,485	1,085	685
57,554	57,653	1,893	1,493	1,093	693
57,654	57,753	1,901	1,501	1,101	701
57,754	57,853	1,909	1,509	1,109	709
57,854	57,953	1,917	1,517	1,117	717
57,954	58,053	1,925	1,525	1,125	725
58,054	58,153	1,933	1,533	1,133	733
58,154	58,253	1,941	1,541	1,141	741
58,254	58,353	1,949	1,549	1,149	749
58,354	58,453	1,957	1,557	1,157	757
58,454	58,553	1,965	1,565	1,165	765
58,554	58,653	1,973	1,573	1,173	773
58,654	58,753	1,981	1,581	1,181	781
58,754	58,853	1,989	1,589	1,189	789
58,854	58,953	1,997	1,597	1,197	797
58,954	59,053	2,005	1,605	1,205	805
59,054	59,153	2,013	1,613	1,213	813
59,154	59,253	2,021	1,621	1,221	821
59,254	59,353	2,029	1,629	1,229	829
59,354	59,453	2,037	1,637	1,237	837
59,454	59,553	2,045	1,645	1,245	845
59,554	59,653	2,053	1,653	1,253	853
59,654	59,753	2,061	1,661	1,261	861
59,754	59,853	2,069	1,669	1,269	869

If Your Income Is… At Least	But not over	0	1	2	3
59,854	59,953	2,077	1,677	1,277	877
59,954	60,053	2,085	1,685	1,285	885
60,054	60,153	2,093	1,693	1,293	893
60,154	60,253	2,101	1,701	1,301	901
60,254	60,353	2,109	1,709	1,309	909
60,354	60,453	2,117	1,717	1,317	917
60,454	60,553	2,125	1,725	1,325	925
60,554	60,653	2,133	1,733	1,333	933
60,654	60,753	2,141	1,741	1,341	941
60,754	60,853	2,149	1,749	1,349	949
60,854	60,953	2,157	1,757	1,357	957
60,954	61,053	2,165	1,765	1,365	965
61,054	61,153	2,173	1,773	1,373	973
61,154	61,253	2,181	1,781	1,381	981
61,254	61,353	2,189	1,789	1,389	989
61,354	61,453	2,197	1,797	1,397	997
61,454	61,553	2,205	1,805	1,405	1,005
61,554	61,653	2,213	1,813	1,413	1,013
61,654	61,753	2,221	1,821	1,421	1,021
61,754	61,853	2,229	1,829	1,429	1,029
61,854	61,953	2,237	1,837	1,437	1,037
61,954	62,053	2,245	1,845	1,445	1,045
62,054	62,153	2,253	1,853	1,453	1,053
62,154	62,253	2,261	1,861	1,461	1,061
62,254	62,353	2,269	1,869	1,469	1,069
62,354	62,453	2,277	1,877	1,477	1,077
62,454	62,553	2,285	1,885	1,485	1,085
62,554	62,653	2,293	1,893	1,493	1,093
62,654	62,753	2,301	1,901	1,501	1,101
62,754	62,853	2,309	1,909	1,509	1,109
62,854	62,953	2,317	1,917	1,517	1,117
62,954	63,053	2,325	1,925	1,525	1,125
63,054	63,153	2,333	1,933	1,533	1,133
63,154	63,253	2,341	1,941	1,541	1,141
63,254	63,353	2,349	1,949	1,549	1,149
63,354	63,453	2,357	1,957	1,557	1,157
63,454	63,553	2,365	1,965	1,565	1,165
63,554	63,653	2,373	1,973	1,573	1,173
63,654	63,753	2,381	1,981	1,581	1,181
63,754	63,853	2,389	1,989	1,589	1,189
63,854	63,953	2,397	1,997	1,597	1,197
63,954	64,053	2,405	2,005	1,605	1,205
64,054	64,153	2,413	2,013	1,613	1,213
64,154	64,253	2,421	2,021	1,621	1,221
64,254	64,353	2,429	2,029	1,629	1,229
64,354	64,453	2,437	2,037	1,637	1,237
64,454	64,553	2,445	2,045	1,645	1,245
64,554	64,653	2,453	2,053	1,653	1,253
64,654	64,753	2,461	2,061	1,661	1,261
64,754	64,853	2,469	2,069	1,669	1,269
64,854	64,953	2,477	2,077	1,677	1,277
64,954	65,053	2,485	2,085	1,685	1,285
65,054	65,153	2,493	2,093	1,693	1,293
65,154	65,253	2,501	2,101	1,701	1,301
65,254	65,353	2,509	2,109	1,709	1,309

2021 California 2EZ Table

Single
(continued)

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3
65,354	65,453	2,517	2,117	1,717	1,317
65,454	65,553	2,525	2,125	1,725	1,325
65,554	65,653	2,533	2,133	1,733	1,333
65,654	65,753	2,541	2,141	1,741	1,341
65,754	65,853	2,549	2,149	1,749	1,349
65,854	65,953	2,557	2,157	1,757	1,357
65,954	66,053	2,565	2,165	1,765	1,365
66,054	66,153	2,574	2,174	1,774	1,374
66,154	66,253	2,583	2,183	1,783	1,383
66,254	66,353	2,593	2,193	1,793	1,393
66,354	66,453	2,602	2,202	1,802	1,402
66,454	66,553	2,611	2,211	1,811	1,411
66,554	66,653	2,621	2,221	1,821	1,421
66,654	66,753	2,630	2,230	1,830	1,430
66,754	66,853	2,639	2,239	1,839	1,439
66,854	66,953	2,649	2,249	1,849	1,449
66,954	67,053	2,658	2,258	1,858	1,458
67,054	67,153	2,667	2,267	1,867	1,467
67,154	67,253	2,676	2,276	1,876	1,476
67,254	67,353	2,686	2,286	1,886	1,486
67,354	67,453	2,695	2,295	1,895	1,495
67,454	67,553	2,704	2,304	1,904	1,504
67,554	67,653	2,714	2,314	1,914	1,514
67,654	67,753	2,723	2,323	1,923	1,523
67,754	67,853	2,732	2,332	1,932	1,532
67,854	67,953	2,742	2,342	1,942	1,542
67,954	68,053	2,751	2,351	1,951	1,551
68,054	68,153	2,760	2,360	1,960	1,560
68,154	68,253	2,769	2,369	1,969	1,569
68,254	68,353	2,779	2,379	1,979	1,579
68,354	68,453	2,788	2,388	1,988	1,588
68,454	68,553	2,797	2,397	1,997	1,597
68,554	68,653	2,807	2,407	2,007	1,607
68,654	68,753	2,816	2,416	2,016	1,616
68,754	68,853	2,825	2,425	2,025	1,625
68,854	68,953	2,835	2,435	2,035	1,635
68,954	69,053	2,844	2,444	2,044	1,644
69,054	69,153	2,853	2,453	2,053	1,653
69,154	69,253	2,862	2,462	2,062	1,662
69,254	69,353	2,872	2,472	2,072	1,672
69,354	69,453	2,881	2,481	2,081	1,681
69,454	69,553	2,890	2,490	2,090	1,690
69,554	69,653	2,900	2,500	2,100	1,700
69,654	69,753	2,909	2,509	2,109	1,709
69,754	69,853	2,918	2,518	2,118	1,718
69,854	69,953	2,928	2,528	2,128	1,728
69,954	70,053	2,937	2,537	2,137	1,737
70,054	70,153	2,946	2,546	2,146	1,746
70,154	70,253	2,955	2,555	2,155	1,755
70,254	70,353	2,965	2,565	2,165	1,765
70,354	70,453	2,974	2,574	2,174	1,774
70,454	70,553	2,983	2,583	2,183	1,783
70,554	70,653	2,993	2,593	2,193	1,793
70,654	70,753	3,002	2,602	2,202	1,802
70,754	70,853	3,011	2,611	2,211	1,811

If Your Income Is… At Least	But not over	0	1	2	3
70,854	70,953	3,021	2,621	2,221	1,821
70,954	71,053	3,030	2,630	2,230	1,830
71,054	71,153	3,039	2,639	2,239	1,839
71,154	71,253	3,048	2,648	2,248	1,848
71,254	71,353	3,058	2,658	2,258	1,858
71,354	71,453	3,067	2,667	2,267	1,867
71,454	71,553	3,076	2,676	2,276	1,876
71,554	71,653	3,086	2,686	2,286	1,886
71,654	71,753	3,095	2,695	2,295	1,895
71,754	71,853	3,104	2,704	2,304	1,904
71,854	71,953	3,114	2,714	2,314	1,914
71,954	72,053	3,123	2,723	2,323	1,923
72,054	72,153	3,132	2,732	2,332	1,932
72,154	72,253	3,141	2,741	2,341	1,941
72,254	72,353	3,151	2,751	2,351	1,951
72,354	72,453	3,160	2,760	2,360	1,960
72,454	72,553	3,169	2,769	2,369	1,969
72,554	72,653	3,179	2,779	2,379	1,979
72,654	72,753	3,188	2,788	2,388	1,988
72,754	72,853	3,197	2,797	2,397	1,997
72,854	72,953	3,207	2,807	2,407	2,007
72,954	73,053	3,216	2,816	2,416	2,016
73,054	73,153	3,225	2,825	2,425	2,025
73,154	73,253	3,234	2,834	2,434	2,034
73,254	73,353	3,244	2,844	2,444	2,044
73,354	73,453	3,253	2,853	2,453	2,053
73,454	73,553	3,262	2,862	2,462	2,062
73,554	73,653	3,272	2,872	2,472	2,072
73,654	73,753	3,281	2,881	2,481	2,081
73,754	73,853	3,290	2,890	2,490	2,090
73,854	73,953	3,300	2,900	2,500	2,100
73,954	74,053	3,309	2,909	2,509	2,109
74,054	74,153	3,318	2,918	2,518	2,118
74,154	74,253	3,327	2,927	2,527	2,127
74,254	74,353	3,337	2,937	2,537	2,137
74,354	74,453	3,346	2,946	2,546	2,146
74,454	74,553	3,355	2,955	2,555	2,155
74,554	74,653	3,365	2,965	2,565	2,165
74,654	74,753	3,374	2,974	2,574	2,174
74,754	74,853	3,383	2,983	2,583	2,183
74,854	74,953	3,393	2,993	2,593	2,193
74,954	75,053	3,402	3,002	2,602	2,202
75,054	75,153	3,411	3,011	2,611	2,211
75,154	75,253	3,420	3,020	2,620	2,220
75,254	75,353	3,430	3,030	2,630	2,230
75,354	75,453	3,439	3,039	2,639	2,239
75,454	75,553	3,448	3,048	2,648	2,248
75,554	75,653	3,458	3,058	2,658	2,258
75,654	75,753	3,467	3,067	2,667	2,267
75,754	75,853	3,476	3,076	2,676	2,276
75,854	75,953	3,486	3,086	2,686	2,286
75,954	76,053	3,495	3,095	2,695	2,295
76,054	76,153	3,504	3,104	2,704	2,304
76,154	76,253	3,513	3,113	2,713	2,313
76,254	76,353	3,523	3,123	2,723	2,323

If Your Income Is… At Least	But not over	0	1	2	3
76,354	76,453	3,532	3,132	2,732	2,332
76,454	76,553	3,541	3,141	2,741	2,341
76,554	76,653	3,551	3,151	2,751	2,351
76,654	76,753	3,560	3,160	2,760	2,360
76,754	76,853	3,569	3,169	2,769	2,369
76,854	76,953	3,579	3,179	2,779	2,379
76,954	77,053	3,588	3,188	2,788	2,388
77,054	77,153	3,597	3,197	2,797	2,397
77,154	77,253	3,606	3,206	2,806	2,406
77,254	77,353	3,616	3,216	2,816	2,416
77,354	77,453	3,625	3,225	2,825	2,425
77,454	77,553	3,634	3,234	2,834	2,434
77,554	77,653	3,644	3,244	2,844	2,444
77,654	77,753	3,653	3,253	2,853	2,453
77,754	77,853	3,662	3,262	2,862	2,462
77,854	77,953	3,672	3,272	2,872	2,472
77,954	78,053	3,681	3,281	2,881	2,481
78,054	78,153	3,690	3,290	2,890	2,490
78,154	78,253	3,699	3,299	2,899	2,499
78,254	78,353	3,709	3,309	2,909	2,509
78,354	78,453	3,718	3,318	2,918	2,518
78,454	78,553	3,727	3,327	2,927	2,527
78,554	78,653	3,737	3,337	2,937	2,537
78,654	78,753	3,746	3,346	2,946	2,546
78,754	78,853	3,755	3,355	2,955	2,555
78,854	78,953	3,765	3,365	2,965	2,565
78,954	79,053	3,774	3,374	2,974	2,574
79,054	79,153	3,783	3,383	2,983	2,583
79,154	79,253	3,792	3,392	2,992	2,592
79,254	79,353	3,802	3,402	3,002	2,602
79,354	79,453	3,811	3,411	3,011	2,611
79,454	79,553	3,820	3,420	3,020	2,620
79,554	79,653	3,830	3,430	3,030	2,630
79,654	79,753	3,839	3,439	3,039	2,639
79,754	79,853	3,848	3,448	3,048	2,648
79,854	79,953	3,858	3,458	3,058	2,658
79,954	80,053	3,867	3,467	3,067	2,667
80,054	80,153	3,876	3,476	3,076	2,676
80,154	80,253	3,885	3,485	3,085	2,685
80,254	80,353	3,895	3,495	3,095	2,695
80,354	80,453	3,904	3,504	3,104	2,704
80,454	80,553	3,913	3,513	3,113	2,713
80,554	80,653	3,923	3,523	3,123	2,723
80,654	80,753	3,932	3,532	3,132	2,732
80,754	80,853	3,941	3,541	3,141	2,741
80,854	80,953	3,951	3,551	3,151	2,751
80,954	81,053	3,960	3,560	3,160	2,760
81,054	81,153	3,969	3,569	3,169	2,769
81,154	81,253	3,978	3,578	3,178	2,778
81,254	81,353	3,988	3,588	3,188	2,788
81,354	81,453	3,997	3,597	3,197	2,797
81,454	81,553	4,006	3,606	3,206	2,806
81,554	81,653	4,016	3,616	3,216	2,816
81,654	81,753	4,025	3,625	3,225	2,825
81,754	81,853	4,034	3,634	3,234	2,834

2021 California 2EZ Table

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
81,854	81,953	4,044	3,644	3,244	2,844	87,354	87,453	4,555	4,155	3,755	3,355	92,854	92,953	5,067	4,667	4,267	3,867
81,954	82,053	4,053	3,653	3,253	2,853	87,454	87,553	4,564	4,164	3,764	3,364	92,954	93,053	5,076	4,676	4,276	3,876
82,054	82,153	4,062	3,662	3,262	2,862	87,554	87,653	4,574	4,174	3,774	3,374	93,054	93,153	5,085	4,685	4,285	3,885
82,154	82,253	4,071	3,671	3,271	2,871	87,654	87,753	4,583	4,183	3,783	3,383	93,154	93,253	5,094	4,694	4,294	3,894
82,254	82,353	4,081	3,681	3,281	2,881	87,754	87,853	4,592	4,192	3,792	3,392	93,254	93,353	5,104	4,704	4,304	3,904
82,354	82,453	4,090	3,690	3,290	2,890	87,854	87,953	4,602	4,202	3,802	3,402	93,354	93,453	5,113	4,713	4,313	3,913
82,454	82,553	4,099	3,699	3,299	2,899	87,954	88,053	4,611	4,211	3,811	3,411	93,454	93,553	5,122	4,722	4,322	3,922
82,554	82,653	4,109	3,709	3,309	2,909	88,054	88,153	4,620	4,220	3,820	3,420	93,554	93,653	5,132	4,732	4,332	3,932
82,654	82,753	4,118	3,718	3,318	2,918	88,154	88,253	4,629	4,229	3,829	3,429	93,654	93,753	5,141	4,741	4,341	3,941
82,754	82,853	4,127	3,727	3,327	2,927	88,254	88,353	4,639	4,239	3,839	3,439	93,754	93,853	5,150	4,750	4,350	3,950
82,854	82,953	4,137	3,737	3,337	2,937	88,354	88,453	4,648	4,248	3,848	3,448	93,854	93,953	5,160	4,760	4,360	3,960
82,954	83,053	4,146	3,746	3,346	2,946	88,454	88,553	4,657	4,257	3,857	3,457	93,954	94,053	5,169	4,769	4,369	3,969
83,054	83,153	4,155	3,755	3,355	2,955	88,554	88,653	4,667	4,267	3,867	3,467	94,054	94,153	5,178	4,778	4,378	3,978
83,154	83,253	4,164	3,764	3,364	2,964	88,654	88,753	4,676	4,276	3,876	3,476	94,154	94,253	5,187	4,787	4,387	3,987
83,254	83,353	4,174	3,774	3,374	2,974	88,754	88,853	4,685	4,285	3,885	3,485	94,254	94,353	5,197	4,797	4,397	3,997
83,354	83,453	4,183	3,783	3,383	2,983	88,854	88,953	4,695	4,295	3,895	3,495	94,354	94,453	5,206	4,806	4,406	4,006
83,454	83,553	4,192	3,792	3,392	2,992	88,954	89,053	4,704	4,304	3,904	3,504	94,454	94,553	5,215	4,815	4,415	4,015
83,554	83,653	4,202	3,802	3,402	3,002	89,054	89,153	4,713	4,313	3,913	3,513	94,554	94,653	5,225	4,825	4,425	4,025
83,654	83,753	4,211	3,811	3,411	3,011	89,154	89,253	4,722	4,322	3,922	3,522	94,654	94,753	5,234	4,834	4,434	4,034
83,754	83,853	4,220	3,820	3,420	3,020	89,254	89,353	4,732	4,332	3,932	3,532	94,754	94,853	5,243	4,843	4,443	4,043
83,854	83,953	4,230	3,830	3,430	3,030	89,354	89,453	4,741	4,341	3,941	3,541	94,854	94,953	5,253	4,853	4,453	4,053
83,954	84,053	4,239	3,839	3,439	3,039	89,454	89,553	4,750	4,350	3,950	3,550	94,954	95,053	5,262	4,862	4,462	4,062
84,054	84,153	4,248	3,848	3,448	3,048	89,554	89,653	4,760	4,360	3,960	3,560	95,054	95,153	5,271	4,871	4,471	4,071
84,154	84,253	4,257	3,857	3,457	3,057	89,654	89,753	4,769	4,369	3,969	3,569	95,154	95,253	5,280	4,880	4,480	4,080
84,254	84,353	4,267	3,867	3,467	3,067	89,754	89,853	4,778	4,378	3,978	3,578	95,254	95,353	5,290	4,890	4,490	4,090
84,354	84,453	4,276	3,876	3,476	3,076	89,854	89,953	4,788	4,388	3,988	3,588	95,354	95,453	5,299	4,899	4,499	4,099
84,454	84,553	4,285	3,885	3,485	3,085	89,954	90,053	4,797	4,397	3,997	3,597	95,454	95,553	5,308	4,908	4,508	4,108
84,554	84,653	4,295	3,895	3,495	3,095	90,054	90,153	4,806	4,406	4,006	3,606	95,554	95,653	5,318	4,918	4,518	4,118
84,654	84,753	4,304	3,904	3,504	3,104	90,154	90,253	4,815	4,415	4,015	3,615	95,654	95,753	5,327	4,927	4,527	4,127
84,754	84,853	4,313	3,913	3,513	3,113	90,254	90,353	4,825	4,425	4,025	3,625	95,754	95,853	5,336	4,936	4,536	4,136
84,854	84,953	4,323	3,923	3,523	3,123	90,354	90,453	4,834	4,434	4,034	3,634	95,854	95,953	5,346	4,946	4,546	4,146
84,954	85,053	4,332	3,932	3,532	3,132	90,454	90,553	4,843	4,443	4,043	3,643	95,954	96,053	5,355	4,955	4,555	4,155
85,054	85,153	4,341	3,941	3,541	3,141	90,554	90,653	4,853	4,453	4,053	3,653	96,054	96,153	5,364	4,964	4,564	4,164
85,154	85,253	4,350	3,950	3,550	3,150	90,654	90,753	4,862	4,462	4,062	3,662	96,154	96,253	5,373	4,973	4,573	4,173
85,254	85,353	4,360	3,960	3,560	3,160	90,754	90,853	4,871	4,471	4,071	3,671	96,254	96,353	5,383	4,983	4,583	4,183
85,354	85,453	4,369	3,969	3,569	3,169	90,854	90,953	4,881	4,481	4,081	3,681	96,354	96,453	5,392	4,992	4,592	4,192
85,454	85,553	4,378	3,978	3,578	3,178	90,954	91,053	4,890	4,490	4,090	3,690	96,454	96,553	5,401	5,001	4,601	4,201
85,554	85,653	4,388	3,988	3,588	3,188	91,054	91,153	4,899	4,499	4,099	3,699	96,554	96,653	5,411	5,011	4,611	4,211
85,654	85,753	4,397	3,997	3,597	3,197	91,154	91,253	4,908	4,508	4,108	3,708	96,654	96,753	5,420	5,020	4,620	4,220
85,754	85,853	4,406	4,006	3,606	3,206	91,254	91,353	4,918	4,518	4,118	3,718	96,754	96,853	5,429	5,029	4,629	4,229
85,854	85,953	4,416	4,016	3,616	3,216	91,354	91,453	4,927	4,527	4,127	3,727	96,854	96,953	5,439	5,039	4,639	4,239
85,954	86,053	4,425	4,025	3,625	3,225	91,454	91,553	4,936	4,536	4,136	3,736	96,954	97,053	5,448	5,048	4,648	4,248
86,054	86,153	4,434	4,034	3,634	3,234	91,554	91,653	4,946	4,546	4,146	3,746	97,054	97,153	5,457	5,057	4,657	4,257
86,154	86,253	4,443	4,043	3,643	3,243	91,654	91,753	4,955	4,555	4,155	3,755	97,154	97,253	5,466	5,066	4,666	4,266
86,254	86,353	4,453	4,053	3,653	3,253	91,754	91,853	4,964	4,564	4,164	3,764	97,254	97,353	5,476	5,076	4,676	4,276
86,354	86,453	4,462	4,062	3,662	3,262	91,854	91,953	4,974	4,574	4,174	3,774	97,354	97,453	5,485	5,085	4,685	4,285
86,454	86,553	4,471	4,071	3,671	3,271	91,954	92,053	4,983	4,583	4,183	3,783	97,454	97,553	5,494	5,094	4,694	4,294
86,554	86,653	4,481	4,081	3,681	3,281	92,054	92,153	4,992	4,592	4,192	3,792	97,554	97,653	5,504	5,104	4,704	4,304
86,654	86,753	4,490	4,090	3,690	3,290	92,154	92,253	5,001	4,601	4,201	3,801	97,654	97,753	5,513	5,113	4,713	4,313
86,754	86,853	4,499	4,099	3,699	3,299	92,254	92,353	5,011	4,611	4,211	3,811	97,754	97,853	5,522	5,122	4,722	4,322
86,854	86,953	4,509	4,109	3,709	3,309	92,354	92,453	5,020	4,620	4,220	3,820	97,854	97,953	5,532	5,132	4,732	4,332
86,954	87,053	4,518	4,118	3,718	3,318	92,454	92,553	5,029	4,629	4,229	3,829	97,954	98,053	5,541	5,141	4,741	4,341
87,054	87,153	4,527	4,127	3,727	3,327	92,554	92,653	5,039	4,639	4,239	3,839	98,054	98,153	5,550	5,150	4,750	4,350
87,154	87,253	4,536	4,136	3,736	3,336	92,654	92,753	5,048	4,648	4,248	3,848	98,154	98,253	5,559	5,159	4,759	4,359
87,254	87,353	4,546	4,146	3,746	3,346	92,754	92,853	5,057	4,657	4,257	3,857	98,254	98,353	5,569	5,169	4,769	4,369

This table gives you credit of $4,803 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
98,354	98,453	5,578	5,178	4,778	4,378
98,454	98,553	5,587	5,187	4,787	4,387
98,554	98,653	5,597	5,197	4,797	4,397
98,654	98,753	5,606	5,206	4,806	4,406
98,754	98,853	5,615	5,215	4,815	4,415
98,854	98,953	5,625	5,225	4,825	4,425
98,954	99,053	5,634	5,234	4,834	4,434
99,054	99,153	5,643	5,243	4,843	4,443
99,154	99,253	5,652	5,252	4,852	4,452
99,254	99,353	5,662	5,262	4,862	4,462
99,354	99,453	5,671	5,271	4,871	4,471
99,454	99,553	5,680	5,280	4,880	4,480
99,554	99,653	5,690	5,290	4,890	4,490
99,654	99,753	5,699	5,299	4,899	4,499
99,754	99,853	5,708	5,308	4,908	4,508
99,854	99,953	5,718	5,318	4,918	4,518
99,954	100,000	5,727	5,327	4,927	4,527

IF YOUR INCOME IS OVER $100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

2021 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is... At Least	But not over	0	1	2	3
0	31,856	0	0	0	0
31,857	31,956	2	0	0	0
31,957	32,056	4	0	0	0
32,057	32,156	6	0	0	0
32,157	32,256	8	0	0	0
32,257	32,356	10	0	0	0
32,357	32,456	12	0	0	0
32,457	32,556	14	0	0	0
32,557	32,656	16	0	0	0
32,657	32,756	18	0	0	0
32,757	32,856	20	0	0	0
32,857	32,956	22	0	0	0
32,957	33,056	24	0	0	0
33,057	33,156	26	0	0	0
33,157	33,256	28	0	0	0
33,257	33,356	30	0	0	0
33,357	33,456	32	0	0	0
33,457	33,556	34	0	0	0
33,557	33,656	36	0	0	0
33,657	33,756	38	0	0	0
33,757	33,856	40	0	0	0
33,857	33,956	42	0	0	0
33,957	34,056	44	0	0	0
34,057	34,156	46	0	0	0
34,157	34,256	48	0	0	0
34,257	34,356	50	0	0	0
34,357	34,456	52	0	0	0
34,457	34,556	54	0	0	0
34,557	34,656	56	0	0	0
34,657	34,756	58	0	0	0
34,757	34,856	60	0	0	0
34,857	34,956	62	0	0	0
34,957	35,056	64	0	0	0
35,057	35,156	66	0	0	0
35,157	35,256	68	0	0	0
35,257	35,356	70	0	0	0
35,357	35,456	72	0	0	0
35,457	35,556	74	0	0	0
35,557	35,656	76	0	0	0
35,657	35,756	78	0	0	0
35,757	35,856	80	0	0	0
35,857	35,956	82	0	0	0
35,957	36,056	84	0	0	0
36,057	36,156	86	0	0	0
36,157	36,256	88	0	0	0
36,257	36,356	90	0	0	0
36,357	36,456	92	0	0	0
36,457	36,556	94	0	0	0
36,557	36,656	96	0	0	0
36,657	36,756	98	0	0	0
36,757	36,856	100	0	0	0
36,857	36,956	102	0	0	0
36,957	37,056	104	0	0	0
37,057	37,156	106	0	0	0
37,157	37,256	108	0	0	0

If Your Income Is... At Least	But not over	0	1	2	3
37,257	37,356	110	0	0	0
37,357	37,456	112	0	0	0
37,457	37,556	114	0	0	0
37,557	37,656	116	0	0	0
37,657	37,756	118	0	0	0
37,757	37,856	120	0	0	0
37,857	37,956	122	0	0	0
37,957	38,056	124	0	0	0
38,057	38,156	126	0	0	0
38,157	38,256	128	0	0	0
38,257	38,356	130	0	0	0
38,357	38,456	132	0	0	0
38,457	38,556	134	0	0	0
38,557	38,656	136	0	0	0
38,657	38,756	138	0	0	0
38,757	38,856	140	0	0	0
38,857	38,956	142	0	0	0
38,957	39,056	144	0	0	0
39,057	39,156	146	0	0	0
39,157	39,256	148	0	0	0
39,257	39,356	150	0	0	0
39,357	39,456	152	0	0	0
39,457	39,556	154	0	0	0
39,557	39,656	156	0	0	0
39,657	39,756	158	0	0	0
39,757	39,856	160	0	0	0
39,857	39,956	162	0	0	0
39,957	40,056	164	0	0	0
40,057	40,156	166	0	0	0
40,157	40,256	168	0	0	0
40,257	40,356	170	0	0	0
40,357	40,456	172	0	0	0
40,457	40,556	174	0	0	0
40,557	40,656	176	0	0	0
40,657	40,756	178	0	0	0
40,757	40,856	180	0	0	0
40,857	40,956	182	0	0	0
40,957	41,056	184	0	0	0
41,057	41,156	186	0	0	0
41,157	41,256	188	0	0	0
41,257	41,356	190	0	0	0
41,357	41,456	192	0	0	0
41,457	41,556	194	0	0	0
41,557	41,656	196	0	0	0
41,657	41,756	198	0	0	0
41,757	41,856	200	0	0	0
41,857	41,956	202	0	0	0
41,957	42,056	204	0	0	0
42,057	42,156	206	0	0	0
42,157	42,256	208	0	0	0
42,257	42,356	210	0	0	0
42,357	42,456	212	0	0	0
42,457	42,556	214	0	0	0
42,557	42,656	216	0	0	0
42,657	42,756	218	0	0	0

If Your Income Is... At Least	But not over	0	1	2	3
42,757	42,856	220	0	0	0
42,857	42,956	222	0	0	0
42,957	43,056	224	0	0	0
43,057	43,156	226	0	0	0
43,157	43,256	228	0	0	0
43,257	43,356	230	0	0	0
43,357	43,456	232	0	0	0
43,457	43,556	234	0	0	0
43,557	43,656	236	0	0	0
43,657	43,756	238	0	0	0
43,757	43,856	240	0	0	0
43,857	43,956	242	0	0	0
43,957	44,056	244	0	0	0
44,057	44,156	246	0	0	0
44,157	44,256	248	0	0	0
44,257	44,356	250	0	0	0
44,357	44,456	252	0	0	0
44,457	44,556	254	0	0	0
44,557	44,656	256	0	0	0
44,657	44,756	258	0	0	0
44,757	44,856	260	0	0	0
44,857	44,956	262	0	0	0
44,957	45,056	264	0	0	0
45,057	45,156	266	0	0	0
45,157	45,256	268	0	0	0
45,257	45,356	270	0	0	0
45,357	45,456	272	0	0	0
45,457	45,556	274	0	0	0
45,557	45,656	276	0	0	0
45,657	45,756	278	0	0	0
45,757	45,856	280	0	0	0
45,857	45,956	282	0	0	0
45,957	46,056	284	0	0	0
46,057	46,156	286	0	0	0
46,157	46,256	288	0	0	0
46,257	46,356	290	0	0	0
46,357	46,456	292	0	0	0
46,457	46,556	294	0	0	0
46,557	46,656	296	0	0	0
46,657	46,756	298	0	0	0
46,757	46,856	300	0	0	0
46,857	46,956	302	0	0	0
46,957	47,056	304	0	0	0
47,057	47,156	306	0	0	0
47,157	47,256	308	0	0	0
47,257	47,356	310	0	0	0
47,357	47,456	312	0	0	0
47,457	47,556	314	0	0	0
47,557	47,656	316	0	0	0
47,657	47,756	318	0	0	0
47,757	47,856	320	0	0	0
47,857	47,956	322	0	0	0
47,957	48,056	324	0	0	0
48,057	48,156	326	0	0	0
48,157	48,256	328	0	0	0

2021 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR.
(continued)

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
48,257	48,356	330	0	0	0	53,757	53,856	440	40	0	0	59,257	59,356	659	259	0	0
48,357	48,456	332	0	0	0	53,857	53,956	443	43	0	0	59,357	59,456	663	263	0	0
48,457	48,556	334	0	0	0	53,957	54,056	447	47	0	0	59,457	59,556	667	267	0	0
48,557	48,656	336	0	0	0	54,057	54,156	451	51	0	0	59,557	59,656	671	271	0	0
48,657	48,756	338	0	0	0	54,157	54,256	455	55	0	0	59,657	59,756	675	275	0	0
48,757	48,856	340	0	0	0	54,257	54,356	459	59	0	0	59,757	59,856	679	279	0	0
48,857	48,956	342	0	0	0	54,357	54,456	463	63	0	0	59,857	59,956	683	283	0	0
48,957	49,056	344	0	0	0	54,457	54,556	467	67	0	0	59,957	60,056	687	287	0	0
49,057	49,156	346	0	0	0	54,557	54,656	471	71	0	0	60,057	60,156	691	291	0	0
49,157	49,256	348	0	0	0	54,657	54,756	475	75	0	0	60,157	60,256	695	295	0	0
49,257	49,356	350	0	0	0	54,757	54,856	479	79	0	0	60,257	60,356	699	299	0	0
49,357	49,456	352	0	0	0	54,857	54,956	483	83	0	0	60,357	60,456	703	303	0	0
49,457	49,556	354	0	0	0	54,957	55,056	487	87	0	0	60,457	60,556	707	307	0	0
49,557	49,656	356	0	0	0	55,057	55,156	491	91	0	0	60,557	60,656	711	311	0	0
49,657	49,756	358	0	0	0	55,157	55,256	495	95	0	0	60,657	60,756	715	315	0	0
49,757	49,856	360	0	0	0	55,257	55,356	499	99	0	0	60,757	60,856	719	319	0	0
49,857	49,956	362	0	0	0	55,357	55,456	503	103	0	0	60,857	60,956	723	323	0	0
49,957	50,056	364	0	0	0	55,457	55,556	507	107	0	0	60,957	61,056	727	327	0	0
50,057	50,156	366	0	0	0	55,557	55,656	511	111	0	0	61,057	61,156	731	331	0	0
50,157	50,256	368	0	0	0	55,657	55,756	515	115	0	0	61,157	61,256	735	335	0	0
50,257	50,356	370	0	0	0	55,757	55,856	519	119	0	0	61,257	61,356	739	339	0	0
50,357	50,456	372	0	0	0	55,857	55,956	523	123	0	0	61,357	61,456	743	343	0	0
50,457	50,556	374	0	0	0	55,957	56,056	527	127	0	0	61,457	61,556	747	347	0	0
50,557	50,656	376	0	0	0	56,057	56,156	531	131	0	0	61,557	61,656	751	351	0	0
50,657	50,756	378	0	0	0	56,157	56,256	535	135	0	0	61,657	61,756	755	355	0	0
50,757	50,856	380	0	0	0	56,257	56,356	539	139	0	0	61,757	61,856	759	359	0	0
50,857	50,956	382	0	0	0	56,357	56,456	543	143	0	0	61,857	61,956	763	363	0	0
50,957	51,056	384	0	0	0	56,457	56,556	547	147	0	0	61,957	62,056	767	367	0	0
51,057	51,156	386	0	0	0	56,557	56,656	551	151	0	0	62,057	62,156	771	371	0	0
51,157	51,256	388	0	0	0	56,657	56,756	555	155	0	0	62,157	62,256	775	375	0	0
51,257	51,356	390	0	0	0	56,757	56,856	559	159	0	0	62,257	62,356	779	379	0	0
51,357	51,456	392	0	0	0	56,857	56,956	563	163	0	0	62,357	62,456	783	383	0	0
51,457	51,556	394	0	0	0	56,957	57,056	567	167	0	0	62,457	62,556	787	387	0	0
51,557	51,656	396	0	0	0	57,057	57,156	571	171	0	0	62,557	62,656	791	391	0	0
51,657	51,756	398	0	0	0	57,157	57,256	575	175	0	0	62,657	62,756	795	395	0	0
51,757	51,856	400	0	0	0	57,257	57,356	579	179	0	0	62,757	62,856	799	399	0	0
51,857	51,956	402	2	0	0	57,357	57,456	583	183	0	0	62,857	62,956	803	403	3	0
51,957	52,056	404	4	0	0	57,457	57,556	587	187	0	0	62,957	63,056	807	407	7	0
52,057	52,156	406	6	0	0	57,557	57,656	591	191	0	0	63,057	63,156	811	411	11	0
52,157	52,256	408	8	0	0	57,657	57,756	595	195	0	0	63,157	63,256	815	415	15	0
52,257	52,356	410	10	0	0	57,757	57,856	599	199	0	0	63,257	63,356	819	419	19	0
52,357	52,456	412	12	0	0	57,857	57,956	603	203	0	0	63,357	63,456	823	423	23	0
52,457	52,556	414	14	0	0	57,957	58,056	607	207	0	0	63,457	63,556	827	427	27	0
52,557	52,656	416	16	0	0	58,057	58,156	611	211	0	0	63,557	63,656	831	431	31	0
52,657	52,756	418	18	0	0	58,157	58,256	615	215	0	0	63,657	63,756	835	435	35	0
52,757	52,856	420	20	0	0	58,257	58,356	619	219	0	0	63,757	63,856	839	439	39	0
52,857	52,956	422	22	0	0	58,357	58,456	623	223	0	0	63,857	63,956	843	443	43	0
52,957	53,056	424	24	0	0	58,457	58,556	627	227	0	0	63,957	64,056	847	447	47	0
53,057	53,156	426	26	0	0	58,557	58,656	631	231	0	0	64,057	64,156	851	451	51	0
53,157	53,256	428	28	0	0	58,657	58,756	635	235	0	0	64,157	64,256	855	455	55	0
53,257	53,356	430	30	0	0	58,757	58,856	639	239	0	0	64,257	64,356	859	459	59	0
53,357	53,456	432	32	0	0	58,857	58,956	643	243	0	0	64,357	64,456	863	463	63	0
53,457	53,556	434	34	0	0	58,957	59,056	647	247	0	0	64,457	64,556	867	467	67	0
53,557	53,656	436	36	0	0	59,057	59,156	651	251	0	0	64,557	64,656	871	471	71	0
53,657	53,756	438	38	0	0	59,157	59,256	655	255	0	0	64,657	64,756	875	475	75	0

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
64,757	64,856	879	479	79	0	70,257	70,356	1,099	699	299	0	75,757	75,856	1,319	919	519	119
64,857	64,956	883	483	83	0	70,357	70,456	1,103	703	303	0	75,857	75,956	1,323	923	523	123
64,957	65,056	887	487	87	0	70,457	70,556	1,107	707	307	0	75,957	76,056	1,327	927	527	127
65,057	65,156	891	491	91	0	70,557	70,656	1,111	711	311	0	76,057	76,156	1,331	931	531	131
65,157	65,256	895	495	95	0	70,657	70,756	1,115	715	315	0	76,157	76,256	1,335	935	535	135
65,257	65,356	899	499	99	0	70,757	70,856	1,119	719	319	0	76,257	76,356	1,339	939	539	139
65,357	65,456	903	503	103	0	70,857	70,956	1,123	723	323	0	76,357	76,456	1,343	943	543	143
65,457	65,556	907	507	107	0	70,957	71,056	1,127	727	327	0	76,457	76,556	1,347	947	547	147
65,557	65,656	911	511	111	0	71,057	71,156	1,131	731	331	0	76,557	76,656	1,351	951	551	151
65,657	65,756	915	515	115	0	71,157	71,256	1,135	735	335	0	76,657	76,756	1,355	955	555	155
65,757	65,856	919	519	119	0	71,257	71,356	1,139	739	339	0	76,757	76,856	1,359	959	559	159
65,857	65,956	923	523	123	0	71,357	71,456	1,143	743	343	0	76,857	76,956	1,363	963	563	163
65,957	66,056	927	527	127	0	71,457	71,556	1,147	747	347	0	76,957	77,056	1,367	967	567	167
66,057	66,156	931	531	131	0	71,557	71,656	1,151	751	351	0	77,057	77,156	1,371	971	571	171
66,157	66,256	935	535	135	0	71,657	71,756	1,155	755	355	0	77,157	77,256	1,375	975	575	175
66,257	66,356	939	539	139	0	71,757	71,856	1,159	759	359	0	77,257	77,356	1,379	979	579	179
66,357	66,456	943	543	143	0	71,857	71,956	1,163	763	363	0	77,357	77,456	1,383	983	583	183
66,457	66,556	947	547	147	0	71,957	72,056	1,167	767	367	0	77,457	77,556	1,387	987	587	187
66,557	66,656	951	551	151	0	72,057	72,156	1,171	771	371	0	77,557	77,656	1,391	991	591	191
66,657	66,756	955	555	155	0	72,157	72,256	1,175	775	375	0	77,657	77,756	1,395	995	595	195
66,757	66,856	959	559	159	0	72,257	72,356	1,179	779	379	0	77,757	77,856	1,399	999	599	199
66,857	66,956	963	563	163	0	72,357	72,456	1,183	783	383	0	77,857	77,956	1,403	1,003	603	203
66,957	67,056	967	567	167	0	72,457	72,556	1,187	787	387	0	77,957	78,056	1,407	1,007	607	207
67,057	67,156	971	571	171	0	72,557	72,656	1,191	791	391	0	78,057	78,156	1,411	1,011	611	211
67,157	67,256	975	575	175	0	72,657	72,756	1,195	795	395	0	78,157	78,256	1,415	1,015	615	215
67,257	67,356	979	579	179	0	72,757	72,856	1,199	799	399	0	78,257	78,356	1,419	1,019	619	219
67,357	67,456	983	583	183	0	72,857	72,956	1,203	803	403	3	78,357	78,456	1,423	1,023	623	223
67,457	67,556	987	587	187	0	72,957	73,056	1,207	807	407	7	78,457	78,556	1,427	1,027	627	227
67,557	67,656	991	591	191	0	73,057	73,156	1,211	811	411	11	78,557	78,656	1,431	1,031	631	231
67,657	67,756	995	595	195	0	73,157	73,256	1,215	815	415	15	78,657	78,756	1,435	1,035	635	235
67,757	67,856	999	599	199	0	73,257	73,356	1,219	819	419	19	78,757	78,856	1,439	1,039	639	239
67,857	67,956	1,003	603	203	0	73,357	73,456	1,223	823	423	23	78,857	78,956	1,443	1,043	643	243
67,957	68,056	1,007	607	207	0	73,457	73,556	1,227	827	427	27	78,957	79,056	1,447	1,047	647	247
68,057	68,156	1,011	611	211	0	73,557	73,656	1,231	831	431	31	79,057	79,156	1,451	1,051	651	251
68,157	68,256	1,015	615	215	0	73,657	73,756	1,235	835	435	35	79,157	79,256	1,455	1,055	655	255
68,257	68,356	1,019	619	219	0	73,757	73,856	1,239	839	439	39	79,257	79,356	1,459	1,059	659	259
68,357	68,456	1,023	623	223	0	73,857	73,956	1,243	843	443	43	79,357	79,456	1,464	1,064	664	264
68,457	68,556	1,027	627	227	0	73,957	74,056	1,247	847	447	47	79,457	79,556	1,470	1,070	670	270
68,557	68,656	1,031	631	231	0	74,057	74,156	1,251	851	451	51	79,557	79,656	1,476	1,076	676	276
68,657	68,756	1,035	635	235	0	74,157	74,256	1,255	855	455	55	79,657	79,756	1,482	1,082	682	282
68,757	68,856	1,039	639	239	0	74,257	74,356	1,259	859	459	59	79,757	79,856	1,488	1,088	688	288
68,857	68,956	1,043	643	243	0	74,357	74,456	1,263	863	463	63	79,857	79,956	1,494	1,094	694	294
68,957	69,056	1,047	647	247	0	74,457	74,556	1,267	867	467	67	79,957	80,056	1,500	1,100	700	300
69,057	69,156	1,051	651	251	0	74,557	74,656	1,271	871	471	71	80,057	80,156	1,506	1,106	706	306
69,157	69,256	1,055	655	255	0	74,657	74,756	1,275	875	475	75	80,157	80,256	1,512	1,112	712	312
69,257	69,356	1,059	659	259	0	74,757	74,856	1,279	879	479	79	80,257	80,356	1,518	1,118	718	318
69,357	69,456	1,063	663	263	0	74,857	74,956	1,283	883	483	83	80,357	80,456	1,524	1,124	724	324
69,457	69,556	1,067	667	267	0	74,957	75,056	1,287	887	487	87	80,457	80,556	1,530	1,130	730	330
69,557	69,656	1,071	671	271	0	75,057	75,156	1,291	891	491	91	80,557	80,656	1,536	1,136	736	336
69,657	69,756	1,075	675	275	0	75,157	75,256	1,295	895	495	95	80,657	80,756	1,542	1,142	742	342
69,757	69,856	1,079	679	279	0	75,257	75,356	1,299	899	499	99	80,757	80,856	1,548	1,148	748	348
69,857	69,956	1,083	683	283	0	75,357	75,456	1,303	903	503	103	80,857	80,956	1,554	1,154	754	354
69,957	70,056	1,087	687	287	0	75,457	75,556	1,307	907	507	107	80,957	81,056	1,560	1,160	760	360
70,057	70,156	1,091	691	291	0	75,557	75,656	1,311	911	511	111	81,057	81,156	1,566	1,166	766	366
70,157	70,256	1,095	695	295	0	75,657	75,756	1,315	915	515	115	81,157	81,256	1,572	1,172	772	372

2021 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er) *(continued)*

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
81,257	81,356	1,578	1,178	778	378
81,357	81,456	1,584	1,184	784	384
81,457	81,556	1,590	1,190	790	390
81,557	81,656	1,596	1,196	796	396
81,657	81,756	1,602	1,202	802	402
81,757	81,856	1,608	1,208	808	408
81,857	81,956	1,614	1,214	814	414
81,957	82,056	1,620	1,220	820	420
82,057	82,156	1,626	1,226	826	426
82,157	82,256	1,632	1,232	832	432
82,257	82,356	1,638	1,238	838	438
82,357	82,456	1,644	1,244	844	444
82,457	82,556	1,650	1,250	850	450
82,557	82,656	1,656	1,256	856	456
82,657	82,756	1,662	1,262	862	462
82,757	82,856	1,668	1,268	868	468
82,857	82,956	1,674	1,274	874	474
82,957	83,056	1,680	1,280	880	480
83,057	83,156	1,686	1,286	886	486
83,157	83,256	1,692	1,292	892	492
83,257	83,356	1,698	1,298	898	498
83,357	83,456	1,704	1,304	904	504
83,457	83,556	1,710	1,310	910	510
83,557	83,656	1,716	1,316	916	516
83,657	83,756	1,722	1,322	922	522
83,757	83,856	1,728	1,328	928	528
83,857	83,956	1,734	1,334	934	534
83,957	84,056	1,740	1,340	940	540
84,057	84,156	1,746	1,346	946	546
84,157	84,256	1,752	1,352	952	552
84,257	84,356	1,758	1,358	958	558
84,357	84,456	1,764	1,364	964	564
84,457	84,556	1,770	1,370	970	570
84,557	84,656	1,776	1,376	976	576
84,657	84,756	1,782	1,382	982	582
84,757	84,856	1,788	1,388	988	588
84,857	84,956	1,794	1,394	994	594
84,957	85,056	1,800	1,400	1,000	600
85,057	85,156	1,806	1,406	1,006	606
85,157	85,256	1,812	1,412	1,012	612
85,257	85,356	1,818	1,418	1,018	618
85,357	85,456	1,824	1,424	1,024	624
85,457	85,556	1,830	1,430	1,030	630
85,557	85,656	1,836	1,436	1,036	636
85,657	85,756	1,842	1,442	1,042	642
85,757	85,856	1,848	1,448	1,048	648
85,857	85,956	1,854	1,454	1,054	654
85,957	86,056	1,860	1,460	1,060	660
86,057	86,156	1,866	1,466	1,066	666
86,157	86,256	1,872	1,472	1,072	672
86,257	86,356	1,878	1,478	1,078	678
86,357	86,456	1,884	1,484	1,084	684
86,457	86,556	1,890	1,490	1,090	690
86,557	86,656	1,896	1,496	1,096	696
86,657	86,756	1,902	1,502	1,102	702

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
86,757	86,856	1,908	1,508	1,108	708
86,857	86,956	1,914	1,514	1,114	714
86,957	87,056	1,920	1,520	1,120	720
87,057	87,156	1,926	1,526	1,126	726
87,157	87,256	1,932	1,532	1,132	732
87,257	87,356	1,938	1,538	1,138	738
87,357	87,456	1,944	1,544	1,144	744
87,457	87,556	1,950	1,550	1,150	750
87,557	87,656	1,956	1,556	1,156	756
87,657	87,756	1,962	1,562	1,162	762
87,757	87,856	1,968	1,568	1,168	768
87,857	87,956	1,974	1,574	1,174	774
87,957	88,056	1,980	1,580	1,180	780
88,057	88,156	1,986	1,586	1,186	786
88,157	88,256	1,992	1,592	1,192	792
88,257	88,356	1,998	1,598	1,198	798
88,357	88,456	2,004	1,604	1,204	804
88,457	88,556	2,010	1,610	1,210	810
88,557	88,656	2,016	1,616	1,216	816
88,657	88,756	2,022	1,622	1,222	822
88,757	88,856	2,028	1,628	1,228	828
88,857	88,956	2,034	1,634	1,234	834
88,957	89,056	2,040	1,640	1,240	840
89,057	89,156	2,046	1,646	1,246	846
89,157	89,256	2,052	1,652	1,252	852
89,257	89,356	2,058	1,658	1,258	858
89,357	89,456	2,064	1,664	1,264	864
89,457	89,556	2,070	1,670	1,270	870
89,557	89,656	2,076	1,676	1,276	876
89,657	89,756	2,082	1,682	1,282	882
89,757	89,856	2,088	1,688	1,288	888
89,857	89,956	2,094	1,694	1,294	894
89,957	90,056	2,100	1,700	1,300	900
90,057	90,156	2,106	1,706	1,306	906
90,157	90,256	2,112	1,712	1,312	912
90,257	90,356	2,118	1,718	1,318	918
90,357	90,456	2,124	1,724	1,324	924
90,457	90,556	2,130	1,730	1,330	930
90,557	90,656	2,136	1,736	1,336	936
90,657	90,756	2,142	1,742	1,342	942
90,757	90,856	2,148	1,748	1,348	948
90,857	90,956	2,154	1,754	1,354	954
90,957	91,056	2,160	1,760	1,360	960
91,057	91,156	2,166	1,766	1,366	966
91,157	91,256	2,172	1,772	1,372	972
91,257	91,356	2,178	1,778	1,378	978
91,357	91,456	2,184	1,784	1,384	984
91,457	91,556	2,190	1,790	1,390	990
91,557	91,656	2,196	1,796	1,396	996
91,657	91,756	2,202	1,802	1,402	1,002
91,757	91,856	2,208	1,808	1,408	1,008
91,857	91,956	2,214	1,814	1,414	1,014
91,957	92,056	2,220	1,820	1,420	1,020
92,057	92,156	2,226	1,826	1,426	1,026
92,157	92,256	2,232	1,832	1,432	1,032

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
92,257	92,356	2,238	1,838	1,438	1,038
92,357	92,456	2,244	1,844	1,444	1,044
92,457	92,556	2,250	1,850	1,450	1,050
92,557	92,656	2,256	1,856	1,456	1,056
92,657	92,756	2,262	1,862	1,462	1,062
92,757	92,856	2,268	1,868	1,468	1,068
92,857	92,956	2,274	1,874	1,474	1,074
92,957	93,056	2,280	1,880	1,480	1,080
93,057	93,156	2,286	1,886	1,486	1,086
93,157	93,256	2,292	1,892	1,492	1,092
93,257	93,356	2,298	1,898	1,498	1,098
93,357	93,456	2,304	1,904	1,504	1,104
93,457	93,556	2,310	1,910	1,510	1,110
93,557	93,656	2,316	1,916	1,516	1,116
93,657	93,756	2,322	1,922	1,522	1,122
93,757	93,856	2,328	1,928	1,528	1,128
93,857	93,956	2,334	1,934	1,534	1,134
93,957	94,056	2,340	1,940	1,540	1,140
94,057	94,156	2,346	1,946	1,546	1,146
94,157	94,256	2,352	1,952	1,552	1,152
94,257	94,356	2,358	1,958	1,558	1,158
94,357	94,456	2,364	1,964	1,564	1,164
94,457	94,556	2,370	1,970	1,570	1,170
94,557	94,656	2,376	1,976	1,576	1,176
94,657	94,756	2,382	1,982	1,582	1,182
94,757	94,856	2,388	1,988	1,588	1,188
94,857	94,956	2,394	1,994	1,594	1,194
94,957	95,056	2,400	2,000	1,600	1,200
95,057	95,156	2,406	2,006	1,606	1,206
95,157	95,256	2,412	2,012	1,612	1,212
95,257	95,356	2,418	2,018	1,618	1,218
95,357	95,456	2,424	2,024	1,624	1,224
95,457	95,556	2,430	2,030	1,630	1,230
95,557	95,656	2,436	2,036	1,636	1,236
95,657	95,756	2,442	2,042	1,642	1,242
95,757	95,856	2,448	2,048	1,648	1,248
95,857	95,956	2,454	2,054	1,654	1,254
95,957	96,056	2,460	2,060	1,660	1,260
96,057	96,156	2,466	2,066	1,666	1,266
96,157	96,256	2,472	2,072	1,672	1,272
96,257	96,356	2,478	2,078	1,678	1,278
96,357	96,456	2,484	2,084	1,684	1,284
96,457	96,556	2,490	2,090	1,690	1,290
96,557	96,656	2,496	2,096	1,696	1,296
96,657	96,756	2,502	2,102	1,702	1,302
96,757	96,856	2,508	2,108	1,708	1,308
96,857	96,956	2,514	2,114	1,714	1,314
96,957	97,056	2,520	2,120	1,720	1,320
97,057	97,156	2,526	2,126	1,726	1,326
97,157	97,256	2,532	2,132	1,732	1,332
97,257	97,356	2,538	2,138	1,738	1,338
97,357	97,456	2,544	2,144	1,744	1,344
97,457	97,556	2,550	2,150	1,750	1,350
97,557	97,656	2,556	2,156	1,756	1,356
97,657	97,756	2,562	2,162	1,762	1,362

2021 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3
97,757	97,856	2,568	2,168	1,768	1,368
97,857	97,956	2,574	2,174	1,774	1,374
97,957	98,056	2,580	2,180	1,780	1,380
98,057	98,156	2,586	2,186	1,786	1,386
98,157	98,256	2,592	2,192	1,792	1,392
98,257	98,356	2,598	2,198	1,798	1,398
98,357	98,456	2,604	2,204	1,804	1,404
98,457	98,556	2,610	2,210	1,810	1,410
98,557	98,656	2,616	2,216	1,816	1,416
98,657	98,756	2,622	2,222	1,822	1,422
98,757	98,856	2,628	2,228	1,828	1,428
98,857	98,956	2,634	2,234	1,834	1,434
98,957	99,056	2,640	2,240	1,840	1,440
99,057	99,156	2,646	2,246	1,846	1,446
99,157	99,256	2,652	2,252	1,852	1,452
99,257	99,356	2,658	2,258	1,858	1,458
99,357	99,456	2,664	2,264	1,864	1,464
99,457	99,556	2,670	2,270	1,870	1,470
99,557	99,656	2,676	2,276	1,876	1,476
99,657	99,756	2,682	2,282	1,882	1,482
99,757	99,856	2,688	2,288	1,888	1,488
99,857	99,956	2,694	2,294	1,894	1,494
99,957	100,056	2,700	2,300	1,900	1,500
100,057	100,156	2,706	2,306	1,906	1,506
100,157	100,256	2,712	2,312	1,912	1,512
100,257	100,356	2,718	2,318	1,918	1,518
100,357	100,456	2,724	2,324	1,924	1,524
100,457	100,556	2,730	2,330	1,930	1,530
100,557	100,656	2,736	2,336	1,936	1,536
100,657	100,756	2,742	2,342	1,942	1,542
100,757	100,856	2,748	2,348	1,948	1,548
100,857	100,956	2,754	2,354	1,954	1,554
100,957	101,056	2,760	2,360	1,960	1,560
101,057	101,156	2,766	2,366	1,966	1,566
101,157	101,256	2,772	2,372	1,972	1,572
101,257	101,356	2,778	2,378	1,978	1,578
101,357	101,456	2,784	2,384	1,984	1,584
101,457	101,556	2,790	2,390	1,990	1,590
101,557	101,656	2,796	2,396	1,996	1,596
101,657	101,756	2,802	2,402	2,002	1,602
101,757	101,856	2,808	2,408	2,008	1,608
101,857	101,956	2,814	2,414	2,014	1,614
101,957	102,056	2,820	2,420	2,020	1,620
102,057	102,156	2,826	2,426	2,026	1,626
102,157	102,256	2,832	2,432	2,032	1,632
102,257	102,356	2,838	2,438	2,038	1,638
102,357	102,456	2,844	2,444	2,044	1,644
102,457	102,556	2,850	2,450	2,050	1,650
102,557	102,656	2,856	2,456	2,056	1,656
102,657	102,756	2,862	2,462	2,062	1,662
102,757	102,856	2,868	2,468	2,068	1,668
102,857	102,956	2,874	2,474	2,074	1,674
102,957	103,056	2,880	2,480	2,080	1,680
103,057	103,156	2,886	2,486	2,086	1,686
103,157	103,256	2,892	2,492	2,092	1,692

If Your Income Is… At Least	But not over	0	1	2	3
103,257	103,356	2,898	2,498	2,098	1,698
103,357	103,456	2,904	2,504	2,104	1,704
103,457	103,556	2,910	2,510	2,110	1,710
103,557	103,656	2,916	2,516	2,116	1,716
103,657	103,756	2,922	2,522	2,122	1,722
103,757	103,856	2,928	2,528	2,128	1,728
103,857	103,956	2,934	2,534	2,134	1,734
103,957	104,056	2,940	2,540	2,140	1,740
104,057	104,156	2,946	2,546	2,146	1,746
104,157	104,256	2,952	2,552	2,152	1,752
104,257	104,356	2,958	2,558	2,158	1,758
104,357	104,456	2,964	2,564	2,164	1,764
104,457	104,556	2,970	2,570	2,170	1,770
104,557	104,656	2,976	2,576	2,176	1,776
104,657	104,756	2,982	2,582	2,182	1,782
104,757	104,856	2,988	2,588	2,188	1,788
104,857	104,956	2,994	2,594	2,194	1,794
104,957	105,056	3,000	2,600	2,200	1,800
105,057	105,156	3,006	2,606	2,206	1,806
105,157	105,256	3,012	2,612	2,212	1,812
105,257	105,356	3,018	2,618	2,218	1,818
105,357	105,456	3,024	2,624	2,224	1,824
105,457	105,556	3,030	2,630	2,230	1,830
105,557	105,656	3,036	2,636	2,236	1,836
105,657	105,756	3,042	2,642	2,242	1,842
105,757	105,856	3,048	2,648	2,248	1,848
105,857	105,956	3,054	2,654	2,254	1,854
105,957	106,056	3,060	2,660	2,260	1,860
106,057	106,156	3,066	2,666	2,266	1,866
106,157	106,256	3,072	2,672	2,272	1,872
106,257	106,356	3,078	2,678	2,278	1,878
106,357	106,456	3,084	2,684	2,284	1,884
106,457	106,556	3,090	2,690	2,290	1,890
106,557	106,656	3,098	2,698	2,298	1,898
106,657	106,756	3,106	2,706	2,306	1,906
106,757	106,856	3,114	2,714	2,314	1,914
106,857	106,956	3,122	2,722	2,322	1,922
106,957	107,056	3,130	2,730	2,330	1,930
107,057	107,156	3,138	2,738	2,338	1,938
107,157	107,256	3,146	2,746	2,346	1,946
107,257	107,356	3,154	2,754	2,354	1,954
107,357	107,456	3,162	2,762	2,362	1,962
107,457	107,556	3,170	2,770	2,370	1,970
107,557	107,656	3,178	2,778	2,378	1,978
107,657	107,756	3,186	2,786	2,386	1,986
107,757	107,856	3,194	2,794	2,394	1,994
107,857	107,956	3,202	2,802	2,402	2,002
107,957	108,056	3,210	2,810	2,410	2,010
108,057	108,156	3,218	2,818	2,418	2,018
108,157	108,256	3,226	2,826	2,426	2,026
108,257	108,356	3,234	2,834	2,434	2,034
108,357	108,456	3,242	2,842	2,442	2,042
108,457	108,556	3,250	2,850	2,450	2,050
108,557	108,656	3,258	2,858	2,458	2,058
108,657	108,756	3,266	2,866	2,466	2,066

If Your Income Is… At Least	But not over	0	1	2	3
108,757	108,856	3,274	2,874	2,474	2,074
108,857	108,956	3,282	2,882	2,482	2,082
108,957	109,056	3,290	2,890	2,490	2,090
109,057	109,156	3,298	2,898	2,498	2,098
109,157	109,256	3,306	2,906	2,506	2,106
109,257	109,356	3,314	2,914	2,514	2,114
109,357	109,456	3,322	2,922	2,522	2,122
109,457	109,556	3,330	2,930	2,530	2,130
109,557	109,656	3,338	2,938	2,538	2,138
109,657	109,756	3,346	2,946	2,546	2,146
109,757	109,856	3,354	2,954	2,554	2,154
109,857	109,956	3,362	2,962	2,562	2,162
109,957	110,056	3,370	2,970	2,570	2,170
110,057	110,156	3,378	2,978	2,578	2,178
110,157	110,256	3,386	2,986	2,586	2,186
110,257	110,356	3,394	2,994	2,594	2,194
110,357	110,456	3,402	3,002	2,602	2,202
110,457	110,556	3,410	3,010	2,610	2,210
110,557	110,656	3,418	3,018	2,618	2,218
110,657	110,756	3,426	3,026	2,626	2,226
110,757	110,856	3,434	3,034	2,634	2,234
110,857	110,956	3,442	3,042	2,642	2,242
110,957	111,056	3,450	3,050	2,650	2,250
111,057	111,156	3,458	3,058	2,658	2,258
111,157	111,256	3,466	3,066	2,666	2,266
111,257	111,356	3,474	3,074	2,674	2,274
111,357	111,456	3,482	3,082	2,682	2,282
111,457	111,556	3,490	3,090	2,690	2,290
111,557	111,656	3,498	3,098	2,698	2,298
111,657	111,756	3,506	3,106	2,706	2,306
111,757	111,856	3,514	3,114	2,714	2,314
111,857	111,956	3,522	3,122	2,722	2,322
111,957	112,056	3,530	3,130	2,730	2,330
112,057	112,156	3,538	3,138	2,738	2,338
112,157	112,256	3,546	3,146	2,746	2,346
112,257	112,356	3,554	3,154	2,754	2,354
112,357	112,456	3,562	3,162	2,762	2,362
112,457	112,556	3,570	3,170	2,770	2,370
112,557	112,656	3,578	3,178	2,778	2,378
112,657	112,756	3,586	3,186	2,786	2,386
112,757	112,856	3,594	3,194	2,794	2,394
112,857	112,956	3,602	3,202	2,802	2,402
112,957	113,056	3,610	3,210	2,810	2,410
113,057	113,156	3,618	3,218	2,818	2,418
113,157	113,256	3,626	3,226	2,826	2,426
113,257	113,356	3,634	3,234	2,834	2,434
113,357	113,456	3,642	3,242	2,842	2,442
113,457	113,556	3,650	3,250	2,850	2,450
113,557	113,656	3,658	3,258	2,858	2,458
113,657	113,756	3,666	3,266	2,866	2,466
113,757	113,856	3,674	3,274	2,874	2,474
113,857	113,956	3,682	3,282	2,882	2,482
113,957	114,056	3,690	3,290	2,890	2,490
114,057	114,156	3,698	3,298	2,898	2,498
114,157	114,256	3,706	3,306	2,906	2,506

2021 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
114,257	114,356	3,714	3,314	2,914	2,514	119,757	119,856	4,154	3,754	3,354	2,954	125,257	125,356	4,594	4,194	3,794	3,394
114,357	114,456	3,722	3,322	2,922	2,522	119,857	119,956	4,162	3,762	3,362	2,962	125,357	125,456	4,602	4,202	3,802	3,402
114,457	114,556	3,730	3,330	2,930	2,530	119,957	120,056	4,170	3,770	3,370	2,970	125,457	125,556	4,610	4,210	3,810	3,410
114,557	114,656	3,738	3,338	2,938	2,538	120,057	120,156	4,178	3,778	3,378	2,978	125,557	125,656	4,618	4,218	3,818	3,418
114,657	114,756	3,746	3,346	2,946	2,546	120,157	120,256	4,186	3,786	3,386	2,986	125,657	125,756	4,626	4,226	3,826	3,426
114,757	114,856	3,754	3,354	2,954	2,554	120,257	120,356	4,194	3,794	3,394	2,994	125,757	125,856	4,634	4,234	3,834	3,434
114,857	114,956	3,762	3,362	2,962	2,562	120,357	120,456	4,202	3,802	3,402	3,002	125,857	125,956	4,642	4,242	3,842	3,442
114,957	115,056	3,770	3,370	2,970	2,570	120,457	120,556	4,210	3,810	3,410	3,010	125,957	126,056	4,650	4,250	3,850	3,450
115,057	115,156	3,778	3,378	2,978	2,578	120,557	120,656	4,218	3,818	3,418	3,018	126,057	126,156	4,658	4,258	3,858	3,458
115,157	115,256	3,786	3,386	2,986	2,586	120,657	120,756	4,226	3,826	3,426	3,026	126,157	126,256	4,666	4,266	3,866	3,466
115,257	115,356	3,794	3,394	2,994	2,594	120,757	120,856	4,234	3,834	3,434	3,034	126,257	126,356	4,674	4,274	3,874	3,474
115,357	115,456	3,802	3,402	3,002	2,602	120,857	120,956	4,242	3,842	3,442	3,042	126,357	126,456	4,682	4,282	3,882	3,482
115,457	115,556	3,810	3,410	3,010	2,610	120,957	121,056	4,250	3,850	3,450	3,050	126,457	126,556	4,690	4,290	3,890	3,490
115,557	115,656	3,818	3,418	3,018	2,618	121,057	121,156	4,258	3,858	3,458	3,058	126,557	126,656	4,698	4,298	3,898	3,498
115,657	115,756	3,826	3,426	3,026	2,626	121,157	121,256	4,266	3,866	3,466	3,066	126,657	126,756	4,706	4,306	3,906	3,506
115,757	115,856	3,834	3,434	3,034	2,634	121,257	121,356	4,274	3,874	3,474	3,074	126,757	126,856	4,714	4,314	3,914	3,514
115,857	115,956	3,842	3,442	3,042	2,642	121,357	121,456	4,282	3,882	3,482	3,082	126,857	126,956	4,722	4,322	3,922	3,522
115,957	116,056	3,850	3,450	3,050	2,650	121,457	121,556	4,290	3,890	3,490	3,090	126,957	127,056	4,730	4,330	3,930	3,530
116,057	116,156	3,858	3,458	3,058	2,658	121,557	121,656	4,298	3,898	3,498	3,098	127,057	127,156	4,738	4,338	3,938	3,538
116,157	116,256	3,866	3,466	3,066	2,666	121,657	121,756	4,306	3,906	3,506	3,106	127,157	127,256	4,746	4,346	3,946	3,546
116,257	116,356	3,874	3,474	3,074	2,674	121,757	121,856	4,314	3,914	3,514	3,114	127,257	127,356	4,754	4,354	3,954	3,554
116,357	116,456	3,882	3,482	3,082	2,682	121,857	121,956	4,322	3,922	3,522	3,122	127,357	127,456	4,762	4,362	3,962	3,562
116,457	116,556	3,890	3,490	3,090	2,690	121,957	122,056	4,330	3,930	3,530	3,130	127,457	127,556	4,770	4,370	3,970	3,570
116,557	116,656	3,898	3,498	3,098	2,698	122,057	122,156	4,338	3,938	3,538	3,138	127,557	127,656	4,778	4,378	3,978	3,578
116,657	116,756	3,906	3,506	3,106	2,706	122,157	122,256	4,346	3,946	3,546	3,146	127,657	127,756	4,786	4,386	3,986	3,586
116,757	116,856	3,914	3,514	3,114	2,714	122,257	122,356	4,354	3,954	3,554	3,154	127,757	127,856	4,794	4,394	3,994	3,594
116,857	116,956	3,922	3,522	3,122	2,722	122,357	122,456	4,362	3,962	3,562	3,162	127,857	127,956	4,802	4,402	4,002	3,602
116,957	117,056	3,930	3,530	3,130	2,730	122,457	122,556	4,370	3,970	3,570	3,170	127,957	128,056	4,810	4,410	4,010	3,610
117,057	117,156	3,938	3,538	3,138	2,738	122,557	122,656	4,378	3,978	3,578	3,178	128,057	128,156	4,818	4,418	4,018	3,618
117,157	117,256	3,946	3,546	3,146	2,746	122,657	122,756	4,386	3,986	3,586	3,186	128,157	128,256	4,826	4,426	4,026	3,626
117,257	117,356	3,954	3,554	3,154	2,754	122,757	122,856	4,394	3,994	3,594	3,194	128,257	128,356	4,834	4,434	4,034	3,634
117,357	117,456	3,962	3,562	3,162	2,762	122,857	122,956	4,402	4,002	3,602	3,202	128,357	128,456	4,842	4,442	4,042	3,642
117,457	117,556	3,970	3,570	3,170	2,770	122,957	123,056	4,410	4,010	3,610	3,210	128,457	128,556	4,850	4,450	4,050	3,650
117,557	117,656	3,978	3,578	3,178	2,778	123,057	123,156	4,418	4,018	3,618	3,218	128,557	128,656	4,858	4,458	4,058	3,658
117,657	117,756	3,986	3,586	3,186	2,786	123,157	123,256	4,426	4,026	3,626	3,226	128,657	128,756	4,866	4,466	4,066	3,666
117,757	117,856	3,994	3,594	3,194	2,794	123,257	123,356	4,434	4,034	3,634	3,234	128,757	128,856	4,874	4,474	4,074	3,674
117,857	117,956	4,002	3,602	3,202	2,802	123,357	123,456	4,442	4,042	3,642	3,242	128,857	128,956	4,882	4,482	4,082	3,682
117,957	118,056	4,010	3,610	3,210	2,810	123,457	123,556	4,450	4,050	3,650	3,250	128,957	129,056	4,890	4,490	4,090	3,690
118,057	118,156	4,018	3,618	3,218	2,818	123,557	123,656	4,458	4,058	3,658	3,258	129,057	129,156	4,898	4,498	4,098	3,698
118,157	118,256	4,026	3,626	3,226	2,826	123,657	123,756	4,466	4,066	3,666	3,266	129,157	129,256	4,906	4,506	4,106	3,706
118,257	118,356	4,034	3,634	3,234	2,834	123,757	123,856	4,474	4,074	3,674	3,274	129,257	129,356	4,914	4,514	4,114	3,714
118,357	118,456	4,042	3,642	3,242	2,842	123,857	123,956	4,482	4,082	3,682	3,282	129,357	129,456	4,922	4,522	4,122	3,722
118,457	118,556	4,050	3,650	3,250	2,850	123,957	124,056	4,490	4,090	3,690	3,290	129,457	129,556	4,930	4,530	4,130	3,730
118,557	118,656	4,058	3,658	3,258	2,858	124,057	124,156	4,498	4,098	3,698	3,298	129,557	129,656	4,938	4,538	4,138	3,738
118,657	118,756	4,066	3,666	3,266	2,866	124,157	124,256	4,506	4,106	3,706	3,306	129,657	129,756	4,946	4,546	4,146	3,746
118,757	118,856	4,074	3,674	3,274	2,874	124,257	124,356	4,514	4,114	3,714	3,314	129,757	129,856	4,954	4,554	4,154	3,754
118,857	118,956	4,082	3,682	3,282	2,882	124,357	124,456	4,522	4,122	3,722	3,322	129,857	129,956	4,962	4,562	4,162	3,762
118,957	119,056	4,090	3,690	3,290	2,890	124,457	124,556	4,530	4,130	3,730	3,330	129,957	130,056	4,970	4,570	4,170	3,770
119,057	119,156	4,098	3,698	3,298	2,898	124,557	124,656	4,538	4,138	3,738	3,338	130,057	130,156	4,978	4,578	4,178	3,778
119,157	119,256	4,106	3,706	3,306	2,906	124,657	124,756	4,546	4,146	3,746	3,346	130,157	130,256	4,986	4,586	4,186	3,786
119,257	119,356	4,114	3,714	3,314	2,914	124,757	124,856	4,554	4,154	3,754	3,354	130,257	130,356	4,994	4,594	4,194	3,794
119,357	119,456	4,122	3,722	3,322	2,922	124,857	124,956	4,562	4,162	3,762	3,362	130,357	130,456	5,002	4,602	4,202	3,802
119,457	119,556	4,130	3,730	3,330	2,930	124,957	125,056	4,570	4,170	3,770	3,370	130,457	130,556	5,010	4,610	4,210	3,810
119,557	119,656	4,138	3,738	3,338	2,938	125,057	125,156	4,578	4,178	3,778	3,378	130,557	130,656	5,018	4,618	4,218	3,818
119,657	119,756	4,146	3,746	3,346	2,946	125,157	125,256	4,586	4,186	3,786	3,386	130,657	130,756	5,026	4,626	4,226	3,826

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But not over	0	1	2	3
130,757	130,856	5,034	4,634	4,234	3,834
130,857	130,956	5,042	4,642	4,242	3,842
130,957	131,056	5,050	4,650	4,250	3,850
131,057	131,156	5,058	4,658	4,258	3,858
131,157	131,256	5,066	4,666	4,266	3,866
131,257	131,356	5,074	4,674	4,274	3,874
131,357	131,456	5,082	4,682	4,282	3,882
131,457	131,556	5,090	4,690	4,290	3,890
131,557	131,656	5,098	4,698	4,298	3,898
131,657	131,756	5,106	4,706	4,306	3,906
131,757	131,856	5,114	4,714	4,314	3,914
131,857	131,956	5,122	4,722	4,322	3,922
131,957	132,056	5,130	4,730	4,330	3,930
132,057	132,156	5,139	4,739	4,339	3,939
132,157	132,256	5,148	4,748	4,348	3,948
132,257	132,356	5,158	4,758	4,358	3,958
132,357	132,456	5,167	4,767	4,367	3,967
132,457	132,556	5,176	4,776	4,376	3,976
132,557	132,656	5,186	4,786	4,386	3,986
132,657	132,756	5,195	4,795	4,395	3,995
132,757	132,856	5,204	4,804	4,404	4,004
132,857	132,956	5,213	4,813	4,413	4,013
132,957	133,056	5,223	4,823	4,423	4,023
133,057	133,156	5,232	4,832	4,432	4,032
133,157	133,256	5,241	4,841	4,441	4,041
133,257	133,356	5,251	4,851	4,451	4,051
133,357	133,456	5,260	4,860	4,460	4,060
133,457	133,556	5,269	4,869	4,469	4,069
133,557	133,656	5,279	4,879	4,479	4,079
133,657	133,756	5,288	4,888	4,488	4,088
133,757	133,856	5,297	4,897	4,497	4,097
133,857	133,956	5,306	4,906	4,506	4,106
133,957	134,056	5,316	4,916	4,516	4,116
134,057	134,156	5,325	4,925	4,525	4,125
134,157	134,256	5,334	4,934	4,534	4,134
134,257	134,356	5,344	4,944	4,544	4,144
134,357	134,456	5,353	4,953	4,553	4,153
134,457	134,556	5,362	4,962	4,562	4,162
134,557	134,656	5,372	4,972	4,572	4,172
134,657	134,756	5,381	4,981	4,581	4,181
134,757	134,856	5,390	4,990	4,590	4,190
134,857	134,956	5,399	4,999	4,599	4,199
134,957	135,056	5,409	5,009	4,609	4,209
135,057	135,156	5,418	5,018	4,618	4,218
135,157	135,256	5,427	5,027	4,627	4,227
135,257	135,356	5,437	5,037	4,637	4,237
135,357	135,456	5,446	5,046	4,646	4,246
135,457	135,556	5,455	5,055	4,655	4,255
135,557	135,656	5,465	5,065	4,665	4,265
135,657	135,756	5,474	5,074	4,674	4,274
135,757	135,856	5,483	5,083	4,683	4,283
135,857	135,956	5,492	5,092	4,692	4,292
135,957	136,056	5,502	5,102	4,702	4,302
136,057	136,156	5,511	5,111	4,711	4,311
136,157	136,256	5,520	5,120	4,720	4,320

At Least	But not over	0	1	2	3
136,257	136,356	5,530	5,130	4,730	4,330
136,357	136,456	5,539	5,139	4,739	4,339
136,457	136,556	5,548	5,148	4,748	4,348
136,557	136,656	5,558	5,158	4,758	4,358
136,657	136,756	5,567	5,167	4,767	4,367
136,757	136,856	5,576	5,176	4,776	4,376
136,857	136,956	5,585	5,185	4,785	4,385
136,957	137,056	5,595	5,195	4,795	4,395
137,057	137,156	5,604	5,204	4,804	4,404
137,157	137,256	5,613	5,213	4,813	4,413
137,257	137,356	5,623	5,223	4,823	4,423
137,357	137,456	5,632	5,232	4,832	4,432
137,457	137,556	5,641	5,241	4,841	4,441
137,557	137,656	5,651	5,251	4,851	4,451
137,657	137,756	5,660	5,260	4,860	4,460
137,757	137,856	5,669	5,269	4,869	4,469
137,857	137,956	5,678	5,278	4,878	4,478
137,957	138,056	5,688	5,288	4,888	4,488
138,057	138,156	5,697	5,297	4,897	4,497
138,157	138,256	5,706	5,306	4,906	4,506
138,257	138,356	5,716	5,316	4,916	4,516
138,357	138,456	5,725	5,325	4,925	4,525
138,457	138,556	5,734	5,334	4,934	4,534
138,557	138,656	5,744	5,344	4,944	4,544
138,657	138,756	5,753	5,353	4,953	4,553
138,757	138,856	5,762	5,362	4,962	4,562
138,857	138,956	5,771	5,371	4,971	4,571
138,957	139,056	5,781	5,381	4,981	4,581
139,057	139,156	5,790	5,390	4,990	4,590
139,157	139,256	5,799	5,399	4,999	4,599
139,257	139,356	5,809	5,409	5,009	4,609
139,357	139,456	5,818	5,418	5,018	4,618
139,457	139,556	5,827	5,427	5,027	4,627
139,557	139,656	5,837	5,437	5,037	4,637
139,657	139,756	5,846	5,446	5,046	4,646
139,757	139,856	5,855	5,455	5,055	4,655
139,857	139,956	5,864	5,464	5,064	4,664
139,957	140,056	5,874	5,474	5,074	4,674
140,057	140,156	5,883	5,483	5,083	4,683
140,157	140,256	5,892	5,492	5,092	4,692
140,257	140,356	5,902	5,502	5,102	4,702
140,357	140,456	5,911	5,511	5,111	4,711
140,457	140,556	5,920	5,520	5,120	4,720
140,557	140,656	5,930	5,530	5,130	4,730
140,657	140,756	5,939	5,539	5,139	4,739
140,757	140,856	5,948	5,548	5,148	4,748
140,857	140,956	5,957	5,557	5,157	4,757
140,957	141,056	5,967	5,567	5,167	4,767
141,057	141,156	5,976	5,576	5,176	4,776
141,157	141,256	5,985	5,585	5,185	4,785
141,257	141,356	5,995	5,595	5,195	4,795
141,357	141,456	6,004	5,604	5,204	4,804
141,457	141,556	6,013	5,613	5,213	4,813
141,557	141,656	6,023	5,623	5,223	4,823
141,657	141,756	6,032	5,632	5,232	4,832

At Least	But not over	0	1	2	3
141,757	141,856	6,041	5,641	5,241	4,841
141,857	141,956	6,050	5,650	5,250	4,850
141,957	142,056	6,060	5,660	5,260	4,860
142,057	142,156	6,069	5,669	5,269	4,869
142,157	142,256	6,078	5,678	5,278	4,878
142,257	142,356	6,088	5,688	5,288	4,888
142,357	142,456	6,097	5,697	5,297	4,897
142,457	142,556	6,106	5,706	5,306	4,906
142,557	142,656	6,116	5,716	5,316	4,916
142,657	142,756	6,125	5,725	5,325	4,925
142,757	142,856	6,134	5,734	5,334	4,934
142,857	142,956	6,143	5,743	5,343	4,943
142,957	143,056	6,153	5,753	5,353	4,953
143,057	143,156	6,162	5,762	5,362	4,962
143,157	143,256	6,171	5,771	5,371	4,971
143,257	143,356	6,181	5,781	5,381	4,981
143,357	143,456	6,190	5,790	5,390	4,990
143,457	143,556	6,199	5,799	5,399	4,999
143,557	143,656	6,209	5,809	5,409	5,009
143,657	143,756	6,218	5,818	5,418	5,018
143,757	143,856	6,227	5,827	5,427	5,027
143,857	143,956	6,236	5,836	5,436	5,036
143,957	144,056	6,246	5,846	5,446	5,046
144,057	144,156	6,255	5,855	5,455	5,055
144,157	144,256	6,264	5,864	5,464	5,064
144,257	144,356	6,274	5,874	5,474	5,074
144,357	144,456	6,283	5,883	5,483	5,083
144,457	144,556	6,292	5,892	5,492	5,092
144,557	144,656	6,302	5,902	5,502	5,102
144,657	144,756	6,311	5,911	5,511	5,111
144,757	144,856	6,320	5,920	5,520	5,120
144,857	144,956	6,329	5,929	5,529	5,129
144,957	145,056	6,339	5,939	5,539	5,139
145,057	145,156	6,348	5,948	5,548	5,148
145,157	145,256	6,357	5,957	5,557	5,157
145,257	145,356	6,367	5,967	5,567	5,167
145,357	145,456	6,376	5,976	5,576	5,176
145,457	145,556	6,385	5,985	5,585	5,185
145,557	145,656	6,395	5,995	5,595	5,195
145,657	145,756	6,404	6,004	5,604	5,204
145,757	145,856	6,413	6,013	5,613	5,213
145,857	145,956	6,422	6,022	5,622	5,222
145,957	146,056	6,432	6,032	5,632	5,232
146,057	146,156	6,441	6,041	5,641	5,241
146,157	146,256	6,450	6,050	5,650	5,250
146,257	146,356	6,460	6,060	5,660	5,260
146,357	146,456	6,469	6,069	5,669	5,269
146,457	146,556	6,478	6,078	5,678	5,278
146,557	146,656	6,488	6,088	5,688	5,288
146,657	146,756	6,497	6,097	5,697	5,297
146,757	146,856	6,506	6,106	5,706	5,306
146,857	146,956	6,515	6,115	5,715	5,315
146,957	147,056	6,525	6,125	5,725	5,325
147,057	147,156	6,534	6,134	5,734	5,334
147,157	147,256	6,543	6,143	5,743	5,343

Continued on next page.

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3
147,257	147,356	6,553	6,153	5,753	5,353
147,357	147,456	6,562	6,162	5,762	5,362
147,457	147,556	6,571	6,171	5,771	5,371
147,557	147,656	6,581	6,181	5,781	5,381
147,657	147,756	6,590	6,190	5,790	5,390
147,757	147,856	6,599	6,199	5,799	5,399
147,857	147,956	6,608	6,208	5,808	5,408
147,957	148,056	6,618	6,218	5,818	5,418
148,057	148,156	6,627	6,227	5,827	5,427
148,157	148,256	6,636	6,236	5,836	5,436
148,257	148,356	6,646	6,246	5,846	5,446
148,357	148,456	6,655	6,255	5,855	5,455
148,457	148,556	6,664	6,264	5,864	5,464
148,557	148,656	6,674	6,274	5,874	5,474
148,657	148,756	6,683	6,283	5,883	5,483
148,757	148,856	6,692	6,292	5,892	5,492
148,857	148,956	6,701	6,301	5,901	5,501
148,957	149,056	6,711	6,311	5,911	5,511
149,057	149,156	6,720	6,320	5,920	5,520
149,157	149,256	6,729	6,329	5,929	5,529
149,257	149,356	6,739	6,339	5,939	5,539
149,357	149,456	6,748	6,348	5,948	5,548
149,457	149,556	6,757	6,357	5,957	5,557
149,557	149,656	6,767	6,367	5,967	5,567
149,657	149,756	6,776	6,376	5,976	5,576
149,757	149,856	6,785	6,385	5,985	5,585
149,857	149,956	6,794	6,394	5,994	5,594
149,957	150,056	6,804	6,404	6,004	5,604
150,057	150,156	6,813	6,413	6,013	5,613
150,157	150,256	6,822	6,422	6,022	5,622
150,257	150,356	6,832	6,432	6,032	5,632
150,357	150,456	6,841	6,441	6,041	5,641
150,457	150,556	6,850	6,450	6,050	5,650
150,557	150,656	6,860	6,460	6,060	5,660
150,657	150,756	6,869	6,469	6,069	5,669
150,757	150,856	6,878	6,478	6,078	5,678
150,857	150,956	6,887	6,487	6,087	5,687
150,957	151,056	6,897	6,497	6,097	5,697
151,057	151,156	6,906	6,506	6,106	5,706
151,157	151,256	6,915	6,515	6,115	5,715
151,257	151,356	6,925	6,525	6,125	5,725
151,357	151,456	6,934	6,534	6,134	5,734
151,457	151,556	6,943	6,543	6,143	5,743
151,557	151,656	6,953	6,553	6,153	5,753
151,657	151,756	6,962	6,562	6,162	5,762
151,757	151,856	6,971	6,571	6,171	5,771
151,857	151,956	6,980	6,580	6,180	5,780
151,957	152,056	6,990	6,590	6,190	5,790
152,057	152,156	6,999	6,599	6,199	5,799
152,157	152,256	7,008	6,608	6,208	5,808
152,257	152,356	7,018	6,618	6,218	5,818
152,357	152,456	7,027	6,627	6,227	5,827
152,457	152,556	7,036	6,636	6,236	5,836
152,557	152,656	7,046	6,646	6,246	5,846
152,657	152,756	7,055	6,655	6,255	5,855

If Your Income Is… At Least	But not over	0	1	2	3
152,757	152,856	7,064	6,664	6,264	5,864
152,857	152,956	7,073	6,673	6,273	5,873
152,957	153,056	7,083	6,683	6,283	5,883
153,057	153,156	7,092	6,692	6,292	5,892
153,157	153,256	7,101	6,701	6,301	5,901
153,257	153,356	7,111	6,711	6,311	5,911
153,357	153,456	7,120	6,720	6,320	5,920
153,457	153,556	7,129	6,729	6,329	5,929
153,557	153,656	7,139	6,739	6,339	5,939
153,657	153,756	7,148	6,748	6,348	5,948
153,757	153,856	7,157	6,757	6,357	5,957
153,857	153,956	7,166	6,766	6,366	5,966
153,957	154,056	7,176	6,776	6,376	5,976
154,057	154,156	7,185	6,785	6,385	5,985
154,157	154,256	7,194	6,794	6,394	5,994
154,257	154,356	7,204	6,804	6,404	6,004
154,357	154,456	7,213	6,813	6,413	6,013
154,457	154,556	7,222	6,822	6,422	6,022
154,557	154,656	7,232	6,832	6,432	6,032
154,657	154,756	7,241	6,841	6,441	6,041
154,757	154,856	7,250	6,850	6,450	6,050
154,857	154,956	7,259	6,859	6,459	6,059
154,957	155,056	7,269	6,869	6,469	6,069
155,057	155,156	7,278	6,878	6,478	6,078
155,157	155,256	7,287	6,887	6,487	6,087
155,257	155,356	7,297	6,897	6,497	6,097
155,357	155,456	7,306	6,906	6,506	6,106
155,457	155,556	7,315	6,915	6,515	6,115
155,557	155,656	7,325	6,925	6,525	6,125
155,657	155,756	7,334	6,934	6,534	6,134
155,757	155,856	7,343	6,943	6,543	6,143
155,857	155,956	7,352	6,952	6,552	6,152
155,957	156,056	7,362	6,962	6,562	6,162
156,057	156,156	7,371	6,971	6,571	6,171
156,157	156,256	7,380	6,980	6,580	6,180
156,257	156,356	7,390	6,990	6,590	6,190
156,357	156,456	7,399	6,999	6,599	6,199
156,457	156,556	7,408	7,008	6,608	6,208
156,557	156,656	7,418	7,018	6,618	6,218
156,657	156,756	7,427	7,027	6,627	6,227
156,757	156,856	7,436	7,036	6,636	6,236
156,857	156,956	7,445	7,045	6,645	6,245
156,957	157,056	7,455	7,055	6,655	6,255
157,057	157,156	7,464	7,064	6,664	6,264
157,157	157,256	7,473	7,073	6,673	6,273
157,257	157,356	7,483	7,083	6,683	6,283
157,357	157,456	7,492	7,092	6,692	6,292
157,457	157,556	7,501	7,101	6,701	6,301
157,557	157,656	7,511	7,111	6,711	6,311
157,657	157,756	7,520	7,120	6,720	6,320
157,757	157,856	7,529	7,129	6,729	6,329
157,857	157,956	7,538	7,138	6,738	6,338
157,957	158,056	7,548	7,148	6,748	6,348
158,057	158,156	7,557	7,157	6,757	6,357
158,157	158,256	7,566	7,166	6,766	6,366

If Your Income Is… At Least	But not over	0	1	2	3
158,257	158,356	7,576	7,176	6,776	6,376
158,357	158,456	7,585	7,185	6,785	6,385
158,457	158,556	7,594	7,194	6,794	6,394
158,557	158,656	7,604	7,204	6,804	6,404
158,657	158,756	7,613	7,213	6,813	6,413
158,757	158,856	7,622	7,222	6,822	6,422
158,857	158,956	7,631	7,231	6,831	6,431
158,957	159,056	7,641	7,241	6,841	6,441
159,057	159,156	7,650	7,250	6,850	6,450
159,157	159,256	7,659	7,259	6,859	6,459
159,257	159,356	7,669	7,269	6,869	6,469
159,357	159,456	7,678	7,278	6,878	6,478
159,457	159,556	7,687	7,287	6,887	6,487
159,557	159,656	7,697	7,297	6,897	6,497
159,657	159,756	7,706	7,306	6,906	6,506
159,757	159,856	7,715	7,315	6,915	6,515
159,857	159,956	7,724	7,324	6,924	6,524
159,957	160,056	7,734	7,334	6,934	6,534
160,057	160,156	7,743	7,343	6,943	6,543
160,157	160,256	7,752	7,352	6,952	6,552
160,257	160,356	7,762	7,362	6,962	6,562
160,357	160,456	7,771	7,371	6,971	6,571
160,457	160,556	7,780	7,380	6,980	6,580
160,557	160,656	7,790	7,390	6,990	6,590
160,657	160,756	7,799	7,399	6,999	6,599
160,757	160,856	7,808	7,408	7,008	6,608
160,857	160,956	7,817	7,417	7,017	6,617
160,957	161,056	7,827	7,427	7,027	6,627
161,057	161,156	7,836	7,436	7,036	6,636
161,157	161,256	7,845	7,445	7,045	6,645
161,257	161,356	7,855	7,455	7,055	6,655
161,357	161,456	7,864	7,464	7,064	6,664
161,457	161,556	7,873	7,473	7,073	6,673
161,557	161,656	7,883	7,483	7,083	6,683
161,657	161,756	7,892	7,492	7,092	6,692
161,757	161,856	7,901	7,501	7,101	6,701
161,857	161,956	7,910	7,510	7,110	6,710
161,957	162,056	7,920	7,520	7,120	6,720
162,057	162,156	7,929	7,529	7,129	6,729
162,157	162,256	7,938	7,538	7,138	6,738
162,257	162,356	7,948	7,548	7,148	6,748
162,357	162,456	7,957	7,557	7,157	6,757
162,457	162,556	7,966	7,566	7,166	6,766
162,557	162,656	7,976	7,576	7,176	6,776
162,657	162,756	7,985	7,585	7,185	6,785
162,757	162,856	7,994	7,594	7,194	6,794
162,857	162,956	8,003	7,603	7,203	6,803
162,957	163,056	8,013	7,613	7,213	6,813
163,057	163,156	8,022	7,622	7,222	6,822
163,157	163,256	8,031	7,631	7,231	6,831
163,257	163,356	8,041	7,641	7,241	6,841
163,357	163,456	8,050	7,650	7,250	6,850
163,457	163,556	8,059	7,659	7,259	6,859
163,557	163,656	8,069	7,669	7,269	6,869
163,657	163,756	8,078	7,678	7,278	6,878

2021 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR.
(continued)

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But not over	0	1	2	3
163,757	163,856	8,087	7,687	7,287	6,887
163,857	163,956	8,096	7,696	7,296	6,896
163,957	164,056	8,106	7,706	7,306	6,906
164,057	164,156	8,115	7,715	7,315	6,915
164,157	164,256	8,124	7,724	7,324	6,924
164,257	164,356	8,134	7,734	7,334	6,934
164,357	164,456	8,143	7,743	7,343	6,943
164,457	164,556	8,152	7,752	7,352	6,952
164,557	164,656	8,162	7,762	7,362	6,962
164,657	164,756	8,171	7,771	7,371	6,971
164,757	164,856	8,180	7,780	7,380	6,980
164,857	164,956	8,189	7,789	7,389	6,989
164,957	165,056	8,199	7,799	7,399	6,999
165,057	165,156	8,208	7,808	7,408	7,008
165,157	165,256	8,217	7,817	7,417	7,017
165,257	165,356	8,227	7,827	7,427	7,027
165,357	165,456	8,236	7,836	7,436	7,036
165,457	165,556	8,245	7,845	7,445	7,045
165,557	165,656	8,255	7,855	7,455	7,055
165,657	165,756	8,264	7,864	7,464	7,064
165,757	165,856	8,273	7,873	7,473	7,073
165,857	165,956	8,282	7,882	7,482	7,082
165,957	166,056	8,292	7,892	7,492	7,092
166,057	166,156	8,301	7,901	7,501	7,101
166,157	166,256	8,310	7,910	7,510	7,110
166,257	166,356	8,320	7,920	7,520	7,120
166,357	166,456	8,329	7,929	7,529	7,129
166,457	166,556	8,338	7,938	7,538	7,138
166,557	166,656	8,348	7,948	7,548	7,148
166,657	166,756	8,357	7,957	7,557	7,157
166,757	166,856	8,366	7,966	7,566	7,166
166,857	166,956	8,375	7,975	7,575	7,175
166,957	167,056	8,385	7,985	7,585	7,185
167,057	167,156	8,394	7,994	7,594	7,194
167,157	167,256	8,403	8,003	7,603	7,203
167,257	167,356	8,413	8,013	7,613	7,213
167,357	167,456	8,422	8,022	7,622	7,222
167,457	167,556	8,431	8,031	7,631	7,231
167,557	167,656	8,441	8,041	7,641	7,241
167,657	167,756	8,450	8,050	7,650	7,250
167,757	167,856	8,459	8,059	7,659	7,259
167,857	167,956	8,468	8,068	7,668	7,268
167,957	168,056	8,478	8,078	7,678	7,278
168,057	168,156	8,487	8,087	7,687	7,287
168,157	168,256	8,496	8,096	7,696	7,296
168,257	168,356	8,506	8,106	7,706	7,306
168,357	168,456	8,515	8,115	7,715	7,315
168,457	168,556	8,524	8,124	7,724	7,324
168,557	168,656	8,534	8,134	7,734	7,334
168,657	168,756	8,543	8,143	7,743	7,343
168,757	168,856	8,552	8,152	7,752	7,352
168,857	168,956	8,561	8,161	7,761	7,361
168,957	169,056	8,571	8,171	7,771	7,371
169,057	169,156	8,580	8,180	7,780	7,380
169,157	169,256	8,589	8,189	7,789	7,389

At Least	But not over	0	1	2	3
169,257	169,356	8,599	8,199	7,799	7,399
169,357	169,456	8,608	8,208	7,808	7,408
169,457	169,556	8,617	8,217	7,817	7,417
169,557	169,656	8,627	8,227	7,827	7,427
169,657	169,756	8,636	8,236	7,836	7,436
169,757	169,856	8,645	8,245	7,845	7,445
169,857	169,956	8,654	8,254	7,854	7,454
169,957	170,056	8,664	8,264	7,864	7,464
170,057	170,156	8,673	8,273	7,873	7,473
170,157	170,256	8,682	8,282	7,882	7,482
170,257	170,356	8,692	8,292	7,892	7,492
170,357	170,456	8,701	8,301	7,901	7,501
170,457	170,556	8,710	8,310	7,910	7,510
170,557	170,656	8,720	8,320	7,920	7,520
170,657	170,756	8,729	8,329	7,929	7,529
170,757	170,856	8,738	8,338	7,938	7,538
170,857	170,956	8,747	8,347	7,947	7,547
170,957	171,056	8,757	8,357	7,957	7,557
171,057	171,156	8,766	8,366	7,966	7,566
171,157	171,256	8,775	8,375	7,975	7,575
171,257	171,356	8,785	8,385	7,985	7,585
171,357	171,456	8,794	8,394	7,994	7,594
171,457	171,556	8,803	8,403	8,003	7,603
171,557	171,656	8,813	8,413	8,013	7,613
171,657	171,756	8,822	8,422	8,022	7,622
171,757	171,856	8,831	8,431	8,031	7,631
171,857	171,956	8,840	8,440	8,040	7,640
171,957	172,056	8,850	8,450	8,050	7,650
172,057	172,156	8,859	8,459	8,059	7,659
172,157	172,256	8,868	8,468	8,068	7,668
172,257	172,356	8,878	8,478	8,078	7,678
172,357	172,456	8,887	8,487	8,087	7,687
172,457	172,556	8,896	8,496	8,096	7,696
172,557	172,656	8,906	8,506	8,106	7,706
172,657	172,756	8,915	8,515	8,115	7,715
172,757	172,856	8,924	8,524	8,124	7,724
172,857	172,956	8,933	8,533	8,133	7,733
172,957	173,056	8,943	8,543	8,143	7,743
173,057	173,156	8,952	8,552	8,152	7,752
173,157	173,256	8,961	8,561	8,161	7,761
173,257	173,356	8,971	8,571	8,171	7,771
173,357	173,456	8,980	8,580	8,180	7,780
173,457	173,556	8,989	8,589	8,189	7,789
173,557	173,656	8,999	8,599	8,199	7,799
173,657	173,756	9,008	8,608	8,208	7,808
173,757	173,856	9,017	8,617	8,217	7,817
173,857	173,956	9,026	8,626	8,226	7,826
173,957	174,056	9,036	8,636	8,236	7,836
174,057	174,156	9,045	8,645	8,245	7,845
174,157	174,256	9,054	8,654	8,254	7,854
174,257	174,356	9,064	8,664	8,264	7,864
174,357	174,456	9,073	8,673	8,273	7,873
174,457	174,556	9,082	8,682	8,282	7,882
174,557	174,656	9,092	8,692	8,292	7,892
174,657	174,756	9,101	8,701	8,301	7,901

At Least	But not over	0	1	2	3
174,757	174,856	9,110	8,710	8,310	7,910
174,857	174,956	9,119	8,719	8,319	7,919
174,957	175,056	9,129	8,729	8,329	7,929
175,057	175,156	9,138	8,738	8,338	7,938
175,157	175,256	9,147	8,747	8,347	7,947
175,257	175,356	9,157	8,757	8,357	7,957
175,357	175,456	9,166	8,766	8,366	7,966
175,457	175,556	9,175	8,775	8,375	7,975
175,557	175,656	9,185	8,785	8,385	7,985
175,657	175,756	9,194	8,794	8,394	7,994
175,757	175,856	9,203	8,803	8,403	8,003
175,857	175,956	9,212	8,812	8,412	8,012
175,957	176,056	9,222	8,822	8,422	8,022
176,057	176,156	9,231	8,831	8,431	8,031
176,157	176,256	9,240	8,840	8,440	8,040
176,257	176,356	9,250	8,850	8,450	8,050
176,357	176,456	9,259	8,859	8,459	8,059
176,457	176,556	9,268	8,868	8,468	8,068
176,557	176,656	9,278	8,878	8,478	8,078
176,657	176,756	9,287	8,887	8,487	8,087
176,757	176,856	9,296	8,896	8,496	8,096
176,857	176,956	9,305	8,905	8,505	8,105
176,957	177,056	9,315	8,915	8,515	8,115
177,057	177,156	9,324	8,924	8,524	8,124
177,157	177,256	9,333	8,933	8,533	8,133
177,257	177,356	9,343	8,943	8,543	8,143
177,357	177,456	9,352	8,952	8,552	8,152
177,457	177,556	9,361	8,961	8,561	8,161
177,557	177,656	9,371	8,971	8,571	8,171
177,657	177,756	9,380	8,980	8,580	8,180
177,757	177,856	9,389	8,989	8,589	8,189
177,857	177,956	9,398	8,998	8,598	8,198
177,957	178,056	9,408	9,008	8,608	8,208
178,057	178,156	9,417	9,017	8,617	8,217
178,157	178,256	9,426	9,026	8,626	8,226
178,257	178,356	9,436	9,036	8,636	8,236
178,357	178,456	9,445	9,045	8,645	8,245
178,457	178,556	9,454	9,054	8,654	8,254
178,557	178,656	9,464	9,064	8,664	8,264
178,657	178,756	9,473	9,073	8,673	8,273
178,757	178,856	9,482	9,082	8,682	8,282
178,857	178,956	9,491	9,091	8,691	8,291
178,957	179,056	9,501	9,101	8,701	8,301
179,057	179,156	9,510	9,110	8,710	8,310
179,157	179,256	9,519	9,119	8,719	8,319
179,257	179,356	9,529	9,129	8,729	8,329
179,357	179,456	9,538	9,138	8,738	8,338
179,457	179,556	9,547	9,147	8,747	8,347
179,557	179,656	9,557	9,157	8,757	8,357
179,657	179,756	9,566	9,166	8,766	8,366
179,757	179,856	9,575	9,175	8,775	8,375
179,857	179,956	9,584	9,184	8,784	8,384
179,957	180,056	9,594	9,194	8,794	8,394
180,057	180,156	9,603	9,203	8,803	8,403
180,157	180,256	9,612	9,212	8,812	8,412

2021 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
180,257	180,356	9,622	9,222	8,822	8,422
180,357	180,456	9,631	9,231	8,831	8,431
180,457	180,556	9,640	9,240	8,840	8,440
180,557	180,656	9,650	9,250	8,850	8,450
180,657	180,756	9,659	9,259	8,859	8,459
180,757	180,856	9,668	9,268	8,868	8,468
180,857	180,956	9,677	9,277	8,877	8,477
180,957	181,056	9,687	9,287	8,887	8,487
181,057	181,156	9,696	9,296	8,896	8,496
181,157	181,256	9,705	9,305	8,905	8,505
181,257	181,356	9,715	9,315	8,915	8,515
181,357	181,456	9,724	9,324	8,924	8,524
181,457	181,556	9,733	9,333	8,933	8,533
181,557	181,656	9,743	9,343	8,943	8,543
181,657	181,756	9,752	9,352	8,952	8,552
181,757	181,856	9,761	9,361	8,961	8,561
181,857	181,956	9,770	9,370	8,970	8,570
181,957	182,056	9,780	9,380	8,980	8,580
182,057	182,156	9,789	9,389	8,989	8,589
182,157	182,256	9,798	9,398	8,998	8,598
182,257	182,356	9,808	9,408	9,008	8,608
182,357	182,456	9,817	9,417	9,017	8,617
182,457	182,556	9,826	9,426	9,026	8,626
182,557	182,656	9,836	9,436	9,036	8,636
182,657	182,756	9,845	9,445	9,045	8,645
182,757	182,856	9,854	9,454	9,054	8,654
182,857	182,956	9,863	9,463	9,063	8,663
182,957	183,056	9,873	9,473	9,073	8,673
183,057	183,156	9,882	9,482	9,082	8,682
183,157	183,256	9,891	9,491	9,091	8,691
183,257	183,356	9,901	9,501	9,101	8,701
183,357	183,456	9,910	9,510	9,110	8,710
183,457	183,556	9,919	9,519	9,119	8,719
183,557	183,656	9,929	9,529	9,129	8,729
183,657	183,756	9,938	9,538	9,138	8,738
183,757	183,856	9,947	9,547	9,147	8,747
183,857	183,956	9,956	9,556	9,156	8,756
183,957	184,056	9,966	9,566	9,166	8,766
184,057	184,156	9,975	9,575	9,175	8,775
184,157	184,256	9,984	9,584	9,184	8,784
184,257	184,356	9,994	9,594	9,194	8,794
184,357	184,456	10,003	9,603	9,203	8,803
184,457	184,556	10,012	9,612	9,212	8,812
184,557	184,656	10,022	9,622	9,222	8,822
184,657	184,756	10,031	9,631	9,231	8,831
184,757	184,856	10,040	9,640	9,240	8,840
184,857	184,956	10,049	9,649	9,249	8,849
184,957	185,056	10,059	9,659	9,259	8,859
185,057	185,156	10,068	9,668	9,268	8,868
185,157	185,256	10,077	9,677	9,277	8,877
185,257	185,356	10,087	9,687	9,287	8,887
185,357	185,456	10,096	9,696	9,296	8,896
185,457	185,556	10,105	9,705	9,305	8,905
185,557	185,656	10,115	9,715	9,315	8,915
185,657	185,756	10,124	9,724	9,324	8,924

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
185,757	185,856	10,133	9,733	9,333	8,933
185,857	185,956	10,142	9,742	9,342	8,942
185,957	186,056	10,152	9,752	9,352	8,952
186,057	186,156	10,161	9,761	9,361	8,961
186,157	186,256	10,170	9,770	9,370	8,970
186,257	186,356	10,180	9,780	9,380	8,980
186,357	186,456	10,189	9,789	9,389	8,989
186,457	186,556	10,198	9,798	9,398	8,998
186,557	186,656	10,208	9,808	9,408	9,008
186,657	186,756	10,217	9,817	9,417	9,017
186,757	186,856	10,226	9,826	9,426	9,026
186,857	186,956	10,235	9,835	9,435	9,035
186,957	187,056	10,245	9,845	9,445	9,045
187,057	187,156	10,254	9,854	9,454	9,054
187,157	187,256	10,263	9,863	9,463	9,063
187,257	187,356	10,273	9,873	9,473	9,073
187,357	187,456	10,282	9,882	9,482	9,082
187,457	187,556	10,291	9,891	9,491	9,091
187,557	187,656	10,301	9,901	9,501	9,101
187,657	187,756	10,310	9,910	9,510	9,110
187,757	187,856	10,319	9,919	9,519	9,119
187,857	187,956	10,328	9,928	9,528	9,128
187,957	188,056	10,338	9,938	9,538	9,138
188,057	188,156	10,347	9,947	9,547	9,147
188,157	188,256	10,356	9,956	9,556	9,156
188,257	188,356	10,366	9,966	9,566	9,166
188,357	188,456	10,375	9,975	9,575	9,175
188,457	188,556	10,384	9,984	9,584	9,184
188,557	188,656	10,394	9,994	9,594	9,194
188,657	188,756	10,403	10,003	9,603	9,203
188,757	188,856	10,412	10,012	9,612	9,212
188,857	188,956	10,421	10,021	9,621	9,221
188,957	189,056	10,431	10,031	9,631	9,231
189,057	189,156	10,440	10,040	9,640	9,240
189,157	189,256	10,449	10,049	9,649	9,249
189,257	189,356	10,459	10,059	9,659	9,259
189,357	189,456	10,468	10,068	9,668	9,268
189,457	189,556	10,477	10,077	9,677	9,277
189,557	189,656	10,487	10,087	9,687	9,287
189,657	189,756	10,496	10,096	9,696	9,296
189,757	189,856	10,505	10,105	9,705	9,305
189,857	189,956	10,514	10,114	9,714	9,314
189,957	190,056	10,524	10,124	9,724	9,324
190,057	190,156	10,533	10,133	9,733	9,333
190,157	190,256	10,542	10,142	9,742	9,342
190,257	190,356	10,552	10,152	9,752	9,352
190,357	190,456	10,561	10,161	9,761	9,361
190,457	190,556	10,570	10,170	9,770	9,370
190,557	190,656	10,580	10,180	9,780	9,380
190,657	190,756	10,589	10,189	9,789	9,389
190,757	190,856	10,598	10,198	9,798	9,398
190,857	190,956	10,607	10,207	9,807	9,407
190,957	191,056	10,617	10,217	9,817	9,417
191,057	191,156	10,626	10,226	9,826	9,426
191,157	191,256	10,635	10,235	9,835	9,435

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
191,257	191,356	10,645	10,245	9,845	9,445
191,357	191,456	10,654	10,254	9,854	9,454
191,457	191,556	10,663	10,263	9,863	9,463
191,557	191,656	10,673	10,273	9,873	9,473
191,657	191,756	10,682	10,282	9,882	9,482
191,757	191,856	10,691	10,291	9,891	9,491
191,857	191,956	10,700	10,300	9,900	9,500
191,957	192,056	10,710	10,310	9,910	9,510
192,057	192,156	10,719	10,319	9,919	9,519
192,157	192,256	10,728	10,328	9,928	9,528
192,257	192,356	10,738	10,338	9,938	9,538
192,357	192,456	10,747	10,347	9,947	9,547
192,457	192,556	10,756	10,356	9,956	9,556
192,557	192,656	10,766	10,366	9,966	9,566
192,657	192,756	10,775	10,375	9,975	9,575
192,757	192,856	10,784	10,384	9,984	9,584
192,857	192,956	10,793	10,393	9,993	9,593
192,957	193,056	10,803	10,403	10,003	9,603
193,057	193,156	10,812	10,412	10,012	9,612
193,157	193,256	10,821	10,421	10,021	9,621
193,257	193,356	10,831	10,431	10,031	9,631
193,357	193,456	10,840	10,440	10,040	9,640
193,457	193,556	10,849	10,449	10,049	9,649
193,557	193,656	10,859	10,459	10,059	9,659
193,657	193,756	10,868	10,468	10,068	9,668
193,757	193,856	10,877	10,477	10,077	9,677
193,857	193,956	10,886	10,486	10,086	9,686
193,957	194,056	10,896	10,496	10,096	9,696
194,057	194,156	10,905	10,505	10,105	9,705
194,157	194,256	10,914	10,514	10,114	9,714
194,257	194,356	10,924	10,524	10,124	9,724
194,357	194,456	10,933	10,533	10,133	9,733
194,457	194,556	10,942	10,542	10,142	9,742
194,557	194,656	10,952	10,552	10,152	9,752
194,657	194,756	10,961	10,561	10,161	9,761
194,757	194,856	10,970	10,570	10,170	9,770
194,857	194,956	10,979	10,579	10,179	9,779
194,957	195,056	10,989	10,589	10,189	9,789
195,057	195,156	10,998	10,598	10,198	9,798
195,157	195,256	11,007	10,607	10,207	9,807
195,257	195,356	11,017	10,617	10,217	9,817
195,357	195,456	11,026	10,626	10,226	9,826
195,457	195,556	11,035	10,635	10,235	9,835
195,557	195,656	11,045	10,645	10,245	9,845
195,657	195,756	11,054	10,654	10,254	9,854
195,757	195,856	11,063	10,663	10,263	9,863
195,857	195,956	11,072	10,672	10,272	9,872
195,957	196,056	11,082	10,682	10,282	9,882
196,057	196,156	11,091	10,691	10,291	9,891
196,157	196,256	11,100	10,700	10,300	9,900
196,257	196,356	11,110	10,710	10,310	9,910
196,357	196,456	11,119	10,719	10,319	9,919
196,457	196,556	11,128	10,728	10,328	9,928
196,557	196,656	11,138	10,738	10,338	9,938
196,657	196,756	11,147	10,747	10,347	9,947

This table gives you credit of $9,606 for your standard deduction, $258 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
196,757	196,856	11,156	10,756	10,356	9,956
196,857	196,956	11,165	10,765	10,365	9,965
196,957	197,056	11,175	10,775	10,375	9,975
197,057	197,156	11,184	10,784	10,384	9,984
197,157	197,256	11,193	10,793	10,393	9,993
197,257	197,356	11,203	10,803	10,403	10,003
197,357	197,456	11,212	10,812	10,412	10,012
197,457	197,556	11,221	10,821	10,421	10,021
197,557	197,656	11,231	10,831	10,431	10,031
197,657	197,756	11,240	10,840	10,440	10,040
197,757	197,856	11,249	10,849	10,449	10,049
197,857	197,956	11,258	10,858	10,458	10,058
197,957	198,056	11,268	10,868	10,468	10,068
198,057	198,156	11,277	10,877	10,477	10,077
198,157	198,256	11,286	10,886	10,486	10,086
198,257	198,356	11,296	10,896	10,496	10,096
198,357	198,456	11,305	10,905	10,505	10,105
198,457	198,556	11,314	10,914	10,514	10,114
198,557	198,656	11,324	10,924	10,524	10,124
198,657	198,756	11,333	10,933	10,533	10,133
198,757	198,856	11,342	10,942	10,542	10,142
198,857	198,956	11,351	10,951	10,551	10,151
198,957	199,056	11,361	10,961	10,561	10,161
199,057	199,156	11,370	10,970	10,570	10,170
199,157	199,256	11,379	10,979	10,579	10,179
199,257	199,356	11,389	10,989	10,589	10,189
199,357	199,456	11,398	10,998	10,598	10,198
199,457	199,556	11,407	11,007	10,607	10,207
199,557	199,656	11,417	11,017	10,617	10,217
199,657	199,756	11,426	11,026	10,626	10,226
199,757	199,856	11,435	11,035	10,635	10,235
199,857	199,956	11,444	11,044	10,644	10,244
199,957	200,000	11,454	11,054	10,654	10,254

IF YOUR INCOME IS OVER $200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $9,606 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3
0	22,556	0	0	0	0	27,957	28,056	55	0	0	0	33,457	33,556	162	0	0	0
22,557	22,656	1	0	0	0	28,057	28,156	56	0	0	0	33,557	33,656	164	0	0	0
22,657	22,756	2	0	0	0	28,157	28,256	57	0	0	0	33,657	33,756	166	0	0	0
22,757	22,856	3	0	0	0	28,257	28,356	58	0	0	0	33,757	33,856	168	0	0	0
22,857	22,956	4	0	0	0	28,357	28,456	60	0	0	0	33,857	33,956	170	0	0	0
22,957	23,056	5	0	0	0	28,457	28,556	62	0	0	0	33,957	34,056	172	0	0	0
23,057	23,156	6	0	0	0	28,557	28,656	64	0	0	0	34,057	34,156	174	0	0	0
23,157	23,256	7	0	0	0	28,657	28,756	66	0	0	0	34,157	34,256	176	0	0	0
23,257	23,356	8	0	0	0	28,757	28,856	68	0	0	0	34,257	34,356	178	0	0	0
23,357	23,456	9	0	0	0	28,857	28,956	70	0	0	0	34,357	34,456	180	0	0	0
23,457	23,556	10	0	0	0	28,957	29,056	72	0	0	0	34,457	34,556	182	0	0	0
23,557	23,656	11	0	0	0	29,057	29,156	74	0	0	0	34,557	34,656	184	0	0	0
23,657	23,756	12	0	0	0	29,157	29,256	76	0	0	0	34,657	34,756	186	0	0	0
23,757	23,856	13	0	0	0	29,257	29,356	78	0	0	0	34,757	34,856	188	0	0	0
23,857	23,956	14	0	0	0	29,357	29,456	80	0	0	0	34,857	34,956	190	0	0	0
23,957	24,056	15	0	0	0	29,457	29,556	82	0	0	0	34,957	35,056	192	0	0	0
24,057	24,156	16	0	0	0	29,557	29,656	84	0	0	0	35,057	35,156	194	0	0	0
24,157	24,256	17	0	0	0	29,657	29,756	86	0	0	0	35,157	35,256	196	0	0	0
24,257	24,356	18	0	0	0	29,757	29,856	88	0	0	0	35,257	35,356	198	0	0	0
24,357	24,456	19	0	0	0	29,857	29,956	90	0	0	0	35,357	35,456	200	0	0	0
24,457	24,556	20	0	0	0	29,957	30,056	92	0	0	0	35,457	35,556	202	0	0	0
24,557	24,656	21	0	0	0	30,057	30,156	94	0	0	0	35,557	35,656	204	0	0	0
24,657	24,756	22	0	0	0	30,157	30,256	96	0	0	0	35,657	35,756	206	0	0	0
24,757	24,856	23	0	0	0	30,257	30,356	98	0	0	0	35,757	35,856	208	0	0	0
24,857	24,956	24	0	0	0	30,357	30,456	100	0	0	0	35,857	35,956	210	0	0	0
24,957	25,056	25	0	0	0	30,457	30,556	102	0	0	0	35,957	36,056	212	0	0	0
25,057	25,156	26	0	0	0	30,557	30,656	104	0	0	0	36,057	36,156	214	0	0	0
25,157	25,256	27	0	0	0	30,657	30,756	106	0	0	0	36,157	36,256	216	0	0	0
25,257	25,356	28	0	0	0	30,757	30,856	108	0	0	0	36,257	36,356	218	0	0	0
25,357	25,456	29	0	0	0	30,857	30,956	110	0	0	0	36,357	36,456	220	0	0	0
25,457	25,556	30	0	0	0	30,957	31,056	112	0	0	0	36,457	36,556	222	0	0	0
25,557	25,656	31	0	0	0	31,057	31,156	114	0	0	0	36,557	36,656	224	0	0	0
25,657	25,756	32	0	0	0	31,157	31,256	116	0	0	0	36,657	36,756	226	0	0	0
25,757	25,856	33	0	0	0	31,257	31,356	118	0	0	0	36,757	36,856	228	0	0	0
25,857	25,956	34	0	0	0	31,357	31,456	120	0	0	0	36,857	36,956	230	0	0	0
25,957	26,056	35	0	0	0	31,457	31,556	122	0	0	0	36,957	37,056	232	0	0	0
26,057	26,156	36	0	0	0	31,557	31,656	124	0	0	0	37,057	37,156	234	0	0	0
26,157	26,256	37	0	0	0	31,657	31,756	126	0	0	0	37,157	37,256	236	0	0	0
26,257	26,356	38	0	0	0	31,757	31,856	128	0	0	0	37,257	37,356	238	0	0	0
26,357	26,456	39	0	0	0	31,857	31,956	130	0	0	0	37,357	37,456	240	0	0	0
26,457	26,556	40	0	0	0	31,957	32,056	132	0	0	0	37,457	37,556	242	0	0	0
26,557	26,656	41	0	0	0	32,057	32,156	134	0	0	0	37,557	37,656	244	0	0	0
26,657	26,756	42	0	0	0	32,157	32,256	136	0	0	0	37,657	37,756	246	0	0	0
26,757	26,856	43	0	0	0	32,257	32,356	138	0	0	0	37,757	37,856	248	0	0	0
26,857	26,956	44	0	0	0	32,357	32,456	140	0	0	0	37,857	37,956	250	0	0	0
26,957	27,056	45	0	0	0	32,457	32,556	142	0	0	0	37,957	38,056	252	0	0	0
27,057	27,156	46	0	0	0	32,557	32,656	144	0	0	0	38,057	38,156	254	0	0	0
27,157	27,256	47	0	0	0	32,657	32,756	146	0	0	0	38,157	38,256	256	0	0	0
27,257	27,356	48	0	0	0	32,757	32,856	148	0	0	0	38,257	38,356	258	0	0	0
27,357	27,456	49	0	0	0	32,857	32,956	150	0	0	0	38,357	38,456	260	0	0	0
27,457	27,556	50	0	0	0	32,957	33,056	152	0	0	0	38,457	38,556	262	0	0	0
27,557	27,656	51	0	0	0	33,057	33,156	154	0	0	0	38,557	38,656	264	0	0	0
27,657	27,756	52	0	0	0	33,157	33,256	156	0	0	0	38,657	38,756	266	0	0	0
27,757	27,856	53	0	0	0	33,257	33,356	158	0	0	0	38,757	38,856	268	0	0	0
27,857	27,956	54	0	0	0	33,357	33,456	160	0	0	0	38,857	38,956	270	0	0	0

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $9,606 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is... At Least	But not over	Number of Dependents 0	1	2	3
38,957	39,056	272	0	0	0
39,057	39,156	274	0	0	0
39,157	39,256	276	0	0	0
39,257	39,356	278	0	0	0
39,357	39,456	280	0	0	0
39,457	39,556	282	0	0	0
39,557	39,656	284	0	0	0
39,657	39,756	286	0	0	0
39,757	39,856	288	0	0	0
39,857	39,956	290	0	0	0
39,957	40,056	292	0	0	0
40,057	40,156	294	0	0	0
40,157	40,256	296	0	0	0
40,257	40,356	298	0	0	0
40,357	40,456	300	0	0	0
40,457	40,556	302	0	0	0
40,557	40,656	304	0	0	0
40,657	40,756	306	0	0	0
40,757	40,856	308	0	0	0
40,857	40,956	310	0	0	0
40,957	41,056	312	0	0	0
41,057	41,156	314	0	0	0
41,157	41,256	316	0	0	0
41,257	41,356	318	0	0	0
41,357	41,456	320	0	0	0
41,457	41,556	322	0	0	0
41,557	41,656	324	0	0	0
41,657	41,756	326	0	0	0
41,757	41,856	328	0	0	0
41,857	41,956	330	0	0	0
41,957	42,056	332	0	0	0
42,057	42,156	334	0	0	0
42,157	42,256	336	0	0	0
42,257	42,356	338	0	0	0
42,357	42,456	340	0	0	0
42,457	42,556	342	0	0	0
42,557	42,656	344	0	0	0
42,657	42,756	346	0	0	0
42,757	42,856	348	0	0	0
42,857	42,956	350	0	0	0
42,957	43,056	352	0	0	0
43,057	43,156	354	0	0	0
43,157	43,256	356	0	0	0
43,257	43,356	358	0	0	0
43,357	43,456	360	0	0	0
43,457	43,556	362	0	0	0
43,557	43,656	364	0	0	0
43,657	43,756	366	0	0	0
43,757	43,856	368	0	0	0
43,857	43,956	370	0	0	0
43,957	44,056	372	0	0	0
44,057	44,156	374	0	0	0
44,157	44,256	376	0	0	0
44,257	44,356	378	0	0	0
44,357	44,456	380	0	0	0

If Your Income Is... At Least	But not over	Number of Dependents 0	1	2	3
44,457	44,556	382	0	0	0
44,557	44,656	384	0	0	0
44,657	44,756	386	0	0	0
44,757	44,856	388	0	0	0
44,857	44,956	390	0	0	0
44,957	45,056	392	0	0	0
45,057	45,156	394	0	0	0
45,157	45,256	396	0	0	0
45,257	45,356	398	0	0	0
45,357	45,456	400	0	0	0
45,457	45,556	402	2	0	0
45,557	45,656	404	4	0	0
45,657	45,756	406	6	0	0
45,757	45,856	408	8	0	0
45,857	45,956	410	10	0	0
45,957	46,056	412	12	0	0
46,057	46,156	414	14	0	0
46,157	46,256	416	16	0	0
46,257	46,356	418	18	0	0
46,357	46,456	420	20	0	0
46,457	46,556	422	22	0	0
46,557	46,656	424	24	0	0
46,657	46,756	426	26	0	0
46,757	46,856	428	28	0	0
46,857	46,956	430	30	0	0
46,957	47,056	432	32	0	0
47,057	47,156	434	34	0	0
47,157	47,256	436	36	0	0
47,257	47,356	438	38	0	0
47,357	47,456	440	40	0	0
47,457	47,556	442	42	0	0
47,557	47,656	444	44	0	0
47,657	47,756	446	46	0	0
47,757	47,856	448	48	0	0
47,857	47,956	450	50	0	0
47,957	48,056	452	52	0	0
48,057	48,156	454	54	0	0
48,157	48,256	456	56	0	0
48,257	48,356	458	58	0	0
48,357	48,456	460	60	0	0
48,457	48,556	462	62	0	0
48,557	48,656	464	64	0	0
48,657	48,756	466	66	0	0
48,757	48,856	468	68	0	0
48,857	48,956	470	70	0	0
48,957	49,056	472	72	0	0
49,057	49,156	474	74	0	0
49,157	49,256	476	76	0	0
49,257	49,356	478	78	0	0
49,357	49,456	480	80	0	0
49,457	49,556	482	82	0	0
49,557	49,656	484	84	0	0
49,657	49,756	486	86	0	0
49,757	49,856	488	88	0	0
49,857	49,956	490	90	0	0

If Your Income Is... At Least	But not over	Number of Dependents 0	1	2	3
49,957	50,056	492	92	0	0
50,057	50,156	494	94	0	0
50,157	50,256	496	96	0	0
50,257	50,356	498	98	0	0
50,357	50,456	500	100	0	0
50,457	50,556	502	102	0	0
50,557	50,656	504	104	0	0
50,657	50,756	506	106	0	0
50,757	50,856	508	108	0	0
50,857	50,956	510	110	0	0
50,957	51,056	512	112	0	0
51,057	51,156	514	114	0	0
51,157	51,256	516	116	0	0
51,257	51,356	518	118	0	0
51,357	51,456	520	120	0	0
51,457	51,556	522	122	0	0
51,557	51,656	524	124	0	0
51,657	51,756	526	126	0	0
51,757	51,856	528	128	0	0
51,857	51,956	530	130	0	0
51,957	52,056	532	132	0	0
52,057	52,156	534	134	0	0
52,157	52,256	536	136	0	0
52,257	52,356	538	138	0	0
52,357	52,456	540	140	0	0
52,457	52,556	542	142	0	0
52,557	52,656	544	144	0	0
52,657	52,756	546	146	0	0
52,757	52,856	548	148	0	0
52,857	52,956	550	150	0	0
52,957	53,056	552	152	0	0
53,057	53,156	554	154	0	0
53,157	53,256	556	156	0	0
53,257	53,356	558	158	0	0
53,357	53,456	560	160	0	0
53,457	53,556	562	162	0	0
53,557	53,656	564	164	0	0
53,657	53,756	566	166	0	0
53,757	53,856	568	168	0	0
53,857	53,956	572	172	0	0
53,957	54,056	576	176	0	0
54,057	54,156	580	180	0	0
54,157	54,256	584	184	0	0
54,257	54,356	588	188	0	0
54,357	54,456	592	192	0	0
54,457	54,556	596	196	0	0
54,557	54,656	600	200	0	0
54,657	54,756	604	204	0	0
54,757	54,856	608	208	0	0
54,857	54,956	612	212	0	0
54,957	55,056	616	216	0	0
55,057	55,156	620	220	0	0
55,157	55,256	624	224	0	0
55,257	55,356	628	228	0	0
55,357	55,456	632	232	0	0

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This table gives you credit of $9,606 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3
55,457	55,556	636	236	0	0
55,557	55,656	640	240	0	0
55,657	55,756	644	244	0	0
55,757	55,856	648	248	0	0
55,857	55,956	652	252	0	0
55,957	56,056	656	256	0	0
56,057	56,156	660	260	0	0
56,157	56,256	664	264	0	0
56,257	56,356	668	268	0	0
56,357	56,456	672	272	0	0
56,457	56,556	676	276	0	0
56,557	56,656	680	280	0	0
56,657	56,756	684	284	0	0
56,757	56,856	688	288	0	0
56,857	56,956	692	292	0	0
56,957	57,056	696	296	0	0
57,057	57,156	700	300	0	0
57,157	57,256	704	304	0	0
57,257	57,356	708	308	0	0
57,357	57,456	712	312	0	0
57,457	57,556	716	316	0	0
57,557	57,656	720	320	0	0
57,657	57,756	724	324	0	0
57,757	57,856	728	328	0	0
57,857	57,956	732	332	0	0
57,957	58,056	736	336	0	0
58,057	58,156	740	340	0	0
58,157	58,256	744	344	0	0
58,257	58,356	748	348	0	0
58,357	58,456	752	352	0	0
58,457	58,556	756	356	0	0
58,557	58,656	760	360	0	0
58,657	58,756	764	364	0	0
58,757	58,856	768	368	0	0
58,857	58,956	772	372	0	0
58,957	59,056	776	376	0	0
59,057	59,156	780	380	0	0
59,157	59,256	784	384	0	0
59,257	59,356	788	388	0	0
59,357	59,456	792	392	0	0
59,457	59,556	796	396	0	0
59,557	59,656	800	400	0	0
59,657	59,756	804	404	4	0
59,757	59,856	808	408	8	0
59,857	59,956	812	412	12	0
59,957	60,056	816	416	16	0
60,057	60,156	820	420	20	0
60,157	60,256	824	424	24	0
60,257	60,356	828	428	28	0
60,357	60,456	832	432	32	0
60,457	60,556	836	436	36	0
60,557	60,656	840	440	40	0
60,657	60,756	844	444	44	0
60,757	60,856	848	448	48	0
60,857	60,956	852	452	52	0

If Your Income Is… At Least	But not over	0	1	2	3
60,957	61,056	856	456	56	0
61,057	61,156	860	460	60	0
61,157	61,256	864	464	64	0
61,257	61,356	868	468	68	0
61,357	61,456	872	472	72	0
61,457	61,556	876	476	76	0
61,557	61,656	880	480	80	0
61,657	61,756	884	484	84	0
61,757	61,856	888	488	88	0
61,857	61,956	892	492	92	0
61,957	62,056	896	496	96	0
62,057	62,156	900	500	100	0
62,157	62,256	904	504	104	0
62,257	62,356	908	508	108	0
62,357	62,456	912	512	112	0
62,457	62,556	916	516	116	0
62,557	62,656	920	520	120	0
62,657	62,756	924	524	124	0
62,757	62,856	928	528	128	0
62,857	62,956	932	532	132	0
62,957	63,056	936	536	136	0
63,057	63,156	940	540	140	0
63,157	63,256	944	544	144	0
63,257	63,356	948	548	148	0
63,357	63,456	952	552	152	0
63,457	63,556	956	556	156	0
63,557	63,656	960	560	160	0
63,657	63,756	964	564	164	0
63,757	63,856	968	568	168	0
63,857	63,956	972	572	172	0
63,957	64,056	976	576	176	0
64,057	64,156	980	580	180	0
64,157	64,256	984	584	184	0
64,257	64,356	988	588	188	0
64,357	64,456	992	592	192	0
64,457	64,556	996	596	196	0
64,557	64,656	1,000	600	200	0
64,657	64,756	1,004	604	204	0
64,757	64,856	1,008	608	208	0
64,857	64,956	1,012	612	212	0
64,957	65,056	1,016	616	216	0
65,057	65,156	1,020	620	220	0
65,157	65,256	1,024	624	224	0
65,257	65,356	1,028	628	228	0
65,357	65,456	1,032	632	232	0
65,457	65,556	1,036	636	236	0
65,557	65,656	1,040	640	240	0
65,657	65,756	1,044	644	244	0
65,757	65,856	1,048	648	248	0
65,857	65,956	1,052	652	252	0
65,957	66,056	1,056	656	256	0
66,057	66,156	1,060	660	260	0
66,157	66,256	1,064	664	264	0
66,257	66,356	1,068	668	268	0
66,357	66,456	1,072	672	272	0

If Your Income Is… At Least	But not over	0	1	2	3
66,457	66,556	1,076	676	276	0
66,557	66,656	1,080	680	280	0
66,657	66,756	1,086	686	286	0
66,757	66,856	1,092	692	292	0
66,857	66,956	1,098	698	298	0
66,957	67,056	1,104	704	304	0
67,057	67,156	1,110	710	310	0
67,157	67,256	1,116	716	316	0
67,257	67,356	1,122	722	322	0
67,357	67,456	1,128	728	328	0
67,457	67,556	1,134	734	334	0
67,557	67,656	1,140	740	340	0
67,657	67,756	1,146	746	346	0
67,757	67,856	1,152	752	352	0
67,857	67,956	1,158	758	358	0
67,957	68,056	1,164	764	364	0
68,057	68,156	1,170	770	370	0
68,157	68,256	1,176	776	376	0
68,257	68,356	1,182	782	382	0
68,357	68,456	1,188	788	388	0
68,457	68,556	1,194	794	394	0
68,557	68,656	1,200	800	400	0
68,657	68,756	1,206	806	406	6
68,757	68,856	1,212	812	412	12
68,857	68,956	1,218	818	418	18
68,957	69,056	1,224	824	424	24
69,057	69,156	1,230	830	430	30
69,157	69,256	1,236	836	436	36
69,257	69,356	1,242	842	442	42
69,357	69,456	1,248	848	448	48
69,457	69,556	1,254	854	454	54
69,557	69,656	1,260	860	460	60
69,657	69,756	1,266	866	466	66
69,757	69,856	1,272	872	472	72
69,857	69,956	1,278	878	478	78
69,957	70,056	1,284	884	484	84
70,057	70,156	1,290	890	490	90
70,157	70,256	1,296	896	496	96
70,257	70,356	1,302	902	502	102
70,357	70,456	1,308	908	508	108
70,457	70,556	1,314	914	514	114
70,557	70,656	1,320	920	520	120
70,657	70,756	1,326	926	526	126
70,757	70,856	1,332	932	532	132
70,857	70,956	1,338	938	538	138
70,957	71,056	1,344	944	544	144
71,057	71,156	1,350	950	550	150
71,157	71,256	1,356	956	556	156
71,257	71,356	1,362	962	562	162
71,357	71,456	1,368	968	568	168
71,457	71,556	1,374	974	574	174
71,557	71,656	1,380	980	580	180
71,657	71,756	1,386	986	586	186
71,757	71,856	1,392	992	592	192
71,857	71,956	1,398	998	598	198

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This table gives you credit of $9,606 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3
71,957	72,056	1,404	1,004	604	204	77,457	77,556	1,734	1,334	934	534	82,957	83,056	2,121	1,721	1,321	921
72,057	72,156	1,410	1,010	610	210	77,557	77,656	1,740	1,340	940	540	83,057	83,156	2,129	1,729	1,329	929
72,157	72,256	1,416	1,016	616	216	77,657	77,756	1,746	1,346	946	546	83,157	83,256	2,137	1,737	1,337	937
72,257	72,356	1,422	1,022	622	222	77,757	77,856	1,752	1,352	952	552	83,257	83,356	2,145	1,745	1,345	945
72,357	72,456	1,428	1,028	628	228	77,857	77,956	1,758	1,358	958	558	83,357	83,456	2,153	1,753	1,353	953
72,457	72,556	1,434	1,034	634	234	77,957	78,056	1,764	1,364	964	564	83,457	83,556	2,161	1,761	1,361	961
72,557	72,656	1,440	1,040	640	240	78,057	78,156	1,770	1,370	970	570	83,557	83,656	2,169	1,769	1,369	969
72,657	72,756	1,446	1,046	646	246	78,157	78,256	1,776	1,376	976	576	83,657	83,756	2,177	1,777	1,377	977
72,757	72,856	1,452	1,052	652	252	78,257	78,356	1,782	1,382	982	582	83,757	83,856	2,185	1,785	1,385	985
72,857	72,956	1,458	1,058	658	258	78,357	78,456	1,788	1,388	988	588	83,857	83,956	2,193	1,793	1,393	993
72,957	73,056	1,464	1,064	664	264	78,457	78,556	1,794	1,394	994	594	83,957	84,056	2,201	1,801	1,401	1,001
73,057	73,156	1,470	1,070	670	270	78,557	78,656	1,800	1,400	1,000	600	84,057	84,156	2,209	1,809	1,409	1,009
73,157	73,256	1,476	1,076	676	276	78,657	78,756	1,806	1,406	1,006	606	84,157	84,256	2,217	1,817	1,417	1,017
73,257	73,356	1,482	1,082	682	282	78,757	78,856	1,812	1,412	1,012	612	84,257	84,356	2,225	1,825	1,425	1,025
73,357	73,456	1,488	1,088	688	288	78,857	78,956	1,818	1,418	1,018	618	84,357	84,456	2,233	1,833	1,433	1,033
73,457	73,556	1,494	1,094	694	294	78,957	79,056	1,824	1,424	1,024	624	84,457	84,556	2,241	1,841	1,441	1,041
73,557	73,656	1,500	1,100	700	300	79,057	79,156	1,830	1,430	1,030	630	84,557	84,656	2,249	1,849	1,449	1,049
73,657	73,756	1,506	1,106	706	306	79,157	79,256	1,836	1,436	1,036	636	84,657	84,756	2,257	1,857	1,457	1,057
73,757	73,856	1,512	1,112	712	312	79,257	79,356	1,842	1,442	1,042	642	84,757	84,856	2,265	1,865	1,465	1,065
73,857	73,956	1,518	1,118	718	318	79,357	79,456	1,848	1,448	1,048	648	84,857	84,956	2,273	1,873	1,473	1,073
73,957	74,056	1,524	1,124	724	324	79,457	79,556	1,854	1,454	1,054	654	84,957	85,056	2,281	1,881	1,481	1,081
74,057	74,156	1,530	1,130	730	330	79,557	79,656	1,860	1,460	1,060	660	85,057	85,156	2,289	1,889	1,489	1,089
74,157	74,256	1,536	1,136	736	336	79,657	79,756	1,866	1,466	1,066	666	85,157	85,256	2,297	1,897	1,497	1,097
74,257	74,356	1,542	1,142	742	342	79,757	79,856	1,872	1,472	1,072	672	85,257	85,356	2,305	1,905	1,505	1,105
74,357	74,456	1,548	1,148	748	348	79,857	79,956	1,878	1,478	1,078	678	85,357	85,456	2,313	1,913	1,513	1,113
74,457	74,556	1,554	1,154	754	354	79,957	80,056	1,884	1,484	1,084	684	85,457	85,556	2,321	1,921	1,521	1,121
74,557	74,656	1,560	1,160	760	360	80,057	80,156	1,890	1,490	1,090	690	85,557	85,656	2,329	1,929	1,529	1,129
74,657	74,756	1,566	1,166	766	366	80,157	80,256	1,897	1,497	1,097	697	85,657	85,756	2,337	1,937	1,537	1,137
74,757	74,856	1,572	1,172	772	372	80,257	80,356	1,905	1,505	1,105	705	85,757	85,856	2,345	1,945	1,545	1,145
74,857	74,956	1,578	1,178	778	378	80,357	80,456	1,913	1,513	1,113	713	85,857	85,956	2,353	1,953	1,553	1,153
74,957	75,056	1,584	1,184	784	384	80,457	80,556	1,921	1,521	1,121	721	85,957	86,056	2,361	1,961	1,561	1,161
75,057	75,156	1,590	1,190	790	390	80,557	80,656	1,929	1,529	1,129	729	86,057	86,156	2,369	1,969	1,569	1,169
75,157	75,256	1,596	1,196	796	396	80,657	80,756	1,937	1,537	1,137	737	86,157	86,256	2,377	1,977	1,577	1,177
75,257	75,356	1,602	1,202	802	402	80,757	80,856	1,945	1,545	1,145	745	86,257	86,356	2,385	1,985	1,585	1,185
75,357	75,456	1,608	1,208	808	408	80,857	80,956	1,953	1,553	1,153	753	86,357	86,456	2,393	1,993	1,593	1,193
75,457	75,556	1,614	1,214	814	414	80,957	81,056	1,961	1,561	1,161	761	86,457	86,556	2,401	2,001	1,601	1,201
75,557	75,656	1,620	1,220	820	420	81,057	81,156	1,969	1,569	1,169	769	86,557	86,656	2,409	2,009	1,609	1,209
75,657	75,756	1,626	1,226	826	426	81,157	81,256	1,977	1,577	1,177	777	86,657	86,756	2,417	2,017	1,617	1,217
75,757	75,856	1,632	1,232	832	432	81,257	81,356	1,985	1,585	1,185	785	86,757	86,856	2,425	2,025	1,625	1,225
75,857	75,956	1,638	1,238	838	438	81,357	81,456	1,993	1,593	1,193	793	86,857	86,956	2,433	2,033	1,633	1,233
75,957	76,056	1,644	1,244	844	444	81,457	81,556	2,001	1,601	1,201	801	86,957	87,056	2,441	2,041	1,641	1,241
76,057	76,156	1,650	1,250	850	450	81,557	81,656	2,009	1,609	1,209	809	87,057	87,156	2,449	2,049	1,649	1,249
76,157	76,256	1,656	1,256	856	456	81,657	81,756	2,017	1,617	1,217	817	87,157	87,256	2,457	2,057	1,657	1,257
76,257	76,356	1,662	1,262	862	462	81,757	81,856	2,025	1,625	1,225	825	87,257	87,356	2,465	2,065	1,665	1,265
76,357	76,456	1,668	1,268	868	468	81,857	81,956	2,033	1,633	1,233	833	87,357	87,456	2,473	2,073	1,673	1,273
76,457	76,556	1,674	1,274	874	474	81,957	82,056	2,041	1,641	1,241	841	87,457	87,556	2,481	2,081	1,681	1,281
76,557	76,656	1,680	1,280	880	480	82,057	82,156	2,049	1,649	1,249	849	87,557	87,656	2,489	2,089	1,689	1,289
76,657	76,756	1,686	1,286	886	486	82,157	82,256	2,057	1,657	1,257	857	87,657	87,756	2,497	2,097	1,697	1,297
76,757	76,856	1,692	1,292	892	492	82,257	82,356	2,065	1,665	1,265	865	87,757	87,856	2,505	2,105	1,705	1,305
76,857	76,956	1,698	1,298	898	498	82,357	82,456	2,073	1,673	1,273	873	87,857	87,956	2,513	2,113	1,713	1,313
76,957	77,056	1,704	1,304	904	504	82,457	82,556	2,081	1,681	1,281	881	87,957	88,056	2,521	2,121	1,721	1,321
77,057	77,156	1,710	1,310	910	510	82,557	82,656	2,089	1,689	1,289	889	88,057	88,156	2,529	2,129	1,729	1,329
77,157	77,256	1,716	1,316	916	516	82,657	82,756	2,097	1,697	1,297	897	88,157	88,256	2,537	2,137	1,737	1,337
77,257	77,356	1,722	1,322	922	522	82,757	82,856	2,105	1,705	1,305	905	88,257	88,356	2,545	2,145	1,745	1,345
77,357	77,456	1,728	1,328	928	528	82,857	82,956	2,113	1,713	1,313	913	88,357	88,456	2,553	2,153	1,753	1,353

This table gives you credit of $9,606 for your standard deduction, $129 for your personal exemption credit, and $400 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But not over	0	1	2	3
88,457	88,556	2,561	2,161	1,761	1,361
88,557	88,656	2,569	2,169	1,769	1,369
88,657	88,756	2,577	2,177	1,777	1,377
88,757	88,856	2,585	2,185	1,785	1,385
88,857	88,956	2,593	2,193	1,793	1,393
88,957	89,056	2,601	2,201	1,801	1,401
89,057	89,156	2,609	2,209	1,809	1,409
89,157	89,256	2,617	2,217	1,817	1,417
89,257	89,356	2,625	2,225	1,825	1,425
89,357	89,456	2,633	2,233	1,833	1,433
89,457	89,556	2,641	2,241	1,841	1,441
89,557	89,656	2,649	2,249	1,849	1,449
89,657	89,756	2,657	2,257	1,857	1,457
89,757	89,856	2,665	2,265	1,865	1,465
89,857	89,956	2,673	2,273	1,873	1,473
89,957	90,056	2,681	2,281	1,881	1,481
90,057	90,156	2,689	2,289	1,889	1,489
90,157	90,256	2,697	2,297	1,897	1,497
90,257	90,356	2,705	2,305	1,905	1,505
90,357	90,456	2,713	2,313	1,913	1,513
90,457	90,556	2,721	2,321	1,921	1,521
90,557	90,656	2,729	2,329	1,929	1,529
90,657	90,756	2,737	2,337	1,937	1,537
90,757	90,856	2,745	2,345	1,945	1,545
90,857	90,956	2,753	2,353	1,953	1,553
90,957	91,056	2,761	2,361	1,961	1,561
91,057	91,156	2,769	2,369	1,969	1,569
91,157	91,256	2,777	2,377	1,977	1,577
91,257	91,356	2,785	2,385	1,985	1,585
91,357	91,456	2,793	2,393	1,993	1,593
91,457	91,556	2,801	2,401	2,001	1,601
91,557	91,656	2,809	2,409	2,009	1,609
91,657	91,756	2,817	2,417	2,017	1,617
91,757	91,856	2,825	2,425	2,025	1,625
91,857	91,956	2,833	2,433	2,033	1,633
91,957	92,056	2,841	2,441	2,041	1,641
92,057	92,156	2,849	2,449	2,049	1,649
92,157	92,256	2,857	2,457	2,057	1,657
92,257	92,356	2,865	2,465	2,065	1,665
92,357	92,456	2,873	2,473	2,073	1,673
92,457	92,556	2,881	2,481	2,081	1,681
92,557	92,656	2,889	2,489	2,089	1,689
92,657	92,756	2,897	2,497	2,097	1,697
92,757	92,856	2,905	2,505	2,105	1,705
92,857	92,956	2,913	2,513	2,113	1,713
92,957	93,056	2,922	2,522	2,122	1,722
93,057	93,156	2,931	2,531	2,131	1,731
93,157	93,256	2,941	2,541	2,141	1,741
93,257	93,356	2,950	2,550	2,150	1,750
93,357	93,456	2,959	2,559	2,159	1,759
93,457	93,556	2,969	2,569	2,169	1,769
93,557	93,656	2,978	2,578	2,178	1,778
93,657	93,756	2,987	2,587	2,187	1,787
93,757	93,856	2,997	2,597	2,197	1,797
93,857	93,956	3,006	2,606	2,206	1,806

At Least	But not over	0	1	2	3
93,957	94,056	3,015	2,615	2,215	1,815
94,057	94,156	3,024	2,624	2,224	1,824
94,157	94,256	3,034	2,634	2,234	1,834
94,257	94,356	3,043	2,643	2,243	1,843
94,357	94,456	3,052	2,652	2,252	1,852
94,457	94,556	3,062	2,662	2,262	1,862
94,557	94,656	3,071	2,671	2,271	1,871
94,657	94,756	3,080	2,680	2,280	1,880
94,757	94,856	3,090	2,690	2,290	1,890
94,857	94,956	3,099	2,699	2,299	1,899
94,957	95,056	3,108	2,708	2,308	1,908
95,057	95,156	3,117	2,717	2,317	1,917
95,157	95,256	3,127	2,727	2,327	1,927
95,257	95,356	3,136	2,736	2,336	1,936
95,357	95,456	3,145	2,745	2,345	1,945
95,457	95,556	3,155	2,755	2,355	1,955
95,557	95,656	3,164	2,764	2,364	1,964
95,657	95,756	3,173	2,773	2,373	1,973
95,757	95,856	3,183	2,783	2,383	1,983
95,857	95,956	3,192	2,792	2,392	1,992
95,957	96,056	3,201	2,801	2,401	2,001
96,057	96,156	3,210	2,810	2,410	2,010
96,157	96,256	3,220	2,820	2,420	2,020
96,257	96,356	3,229	2,829	2,429	2,029
96,357	96,456	3,238	2,838	2,438	2,038
96,457	96,556	3,248	2,848	2,448	2,048
96,557	96,656	3,257	2,857	2,457	2,057
96,657	96,756	3,266	2,866	2,466	2,066
96,757	96,856	3,276	2,876	2,476	2,076
96,857	96,956	3,285	2,885	2,485	2,085
96,957	97,056	3,294	2,894	2,494	2,094
97,057	97,156	3,303	2,903	2,503	2,103
97,157	97,256	3,313	2,913	2,513	2,113
97,257	97,356	3,322	2,922	2,522	2,122
97,357	97,456	3,331	2,931	2,531	2,131
97,457	97,556	3,341	2,941	2,541	2,141
97,557	97,656	3,350	2,950	2,550	2,150
97,657	97,756	3,359	2,959	2,559	2,159
97,757	97,856	3,369	2,969	2,569	2,169
97,857	97,956	3,378	2,978	2,578	2,178
97,957	98,056	3,387	2,987	2,587	2,187
98,057	98,156	3,396	2,996	2,596	2,196
98,157	98,256	3,406	3,006	2,606	2,206
98,257	98,356	3,415	3,015	2,615	2,215
98,357	98,456	3,424	3,024	2,624	2,224
98,457	98,556	3,434	3,034	2,634	2,234
98,557	98,656	3,443	3,043	2,643	2,243
98,657	98,756	3,452	3,052	2,652	2,252
98,757	98,856	3,462	3,062	2,662	2,262
98,857	98,956	3,471	3,071	2,671	2,271
98,957	99,056	3,480	3,080	2,680	2,280
99,057	99,156	3,489	3,089	2,689	2,289
99,157	99,256	3,499	3,099	2,699	2,299
99,257	99,356	3,508	3,108	2,708	2,308
99,357	99,456	3,517	3,117	2,717	2,317

At Least	But not over	0	1	2	3
99,457	99,556	3,527	3,127	2,727	2,327
99,557	99,656	3,536	3,136	2,736	2,336
99,657	99,756	3,545	3,145	2,745	2,345
99,757	99,856	3,555	3,155	2,755	2,355
99,857	99,956	3,564	3,164	2,764	2,364
99,957	100,000	3,573	3,173	2,773	2,373

IF YOUR INCOME IS OVER $100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

Attach to your California Form 540, Form 540 2EZ or Form 540NR.

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

Before you begin:

If you claim the California Earned Income Tax Credit (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 EITC, you must provide your date of birth (DOB), and spouse's/ Registered Domestic Partner'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 11) . . . . ⦿ **2** ⬚ .00

3 Federal EIC (federal Form 1040 or 1040-SR, line 27a). . . . . ⦿ **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 (Complete line 5 through line 12 for each child under Child 1, Child 2 or Child 3, as applicable.)

	Child 1	Child 2	Child 3
5 First name. . . . . .⦿	⬚	⦿ ⬚	⦿ ⬚
6 Last name. . . . . .⦿	⬚	⦿ ⬚	⦿ ⬚
7 SSN or ITIN. See instructions. ⦿	⬚	● ⬚	● ⬚

8 Date of birth (mm/dd/yyyy). If born after 2002 **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 2021, 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 2021? 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 2021. Do not enter more than 365 days. See instructions.

   ⦿ ⬚   ⦿ ⬚   ⦿ ⬚

12 Child's physical address during 2021. See instructions.

a Street address (number and street and apt. no./ste. no.)

Child 1 ⦿

b City   **c** State   **d** ZIP code

⦿   ⦿   ⦿

a Street address (number and street and apt. no./ste. no.)

Child 2 ⦿

b City   **c** State   **d** ZIP code

⦿   ⦿   ⦿

a Street address (number and street and apt. no./ste. no.)

Child 3 ⦿

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. . . . .⦿
Street address (number and street and apt. no./ste. no.)

City   State   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 (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, skip lines 25 through 27 and enter $1,000 on line 28.
   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 28 by line 29.
This amount should also be entered on Form 540NR, line 86. . . . . ● **30** [   ] **.** 00

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2021 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).

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.

California Earned Income Tax Credit (EITC)
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.

Young Child Tax Credit (YCTC)
For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the CA 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.

Expansion for Credits Eligibility
For taxable years beginning on or after January 1, 2020, California expanded EITC and YCTC eligibility to allow either the federal Individual Tax Identification Number (ITIN) or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the Franchise Tax Board (FTB). Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see General Information B, Differences in California and Federal Law, Specific Instructions for line 7, and go to **ftb.ca.gov** and search for **eitc**.

Worker Status: Employees and Independent Contractors
Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see Specific Instructions, Step 5, line 13 and line 18.

A   Purpose

Use form FTB 3514 to determine whether you qualify to claim the EITC and YCTC credits, provide information about your qualifying children, if applicable, and to figure the amount of your credits.

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 $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.
- You may elect to include or exclude Medicaid waiver payments or In Home Supportive Services (IHSS) payment from earned income for the California credit, whether or not you elect to include or exclude them for the federal credit.
- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.
- California law **does not** conform to the following federal law changes under the American Rescue Plan Act of 2021:
  - Application of earned income tax credit in possessions of the U.S.
  - Election to use earned income from taxable year 2019 for the federal credit
  - Strengthening the EITC for individuals with no qualifying children

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC even if you do not have a valid SSN and instead have a valid federal ITIN. This also applies for the YCTC. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the General Information Section and Specific Instructions for line 7.

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 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 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. In taxable year 2021, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 (federal AGI) 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 valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.

> **Yes** If you have a qualifying child continue to question c. If you do not have a qualifying child, continue to question d.
>
> **No** Stop here, you cannot take the EITC.

c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?

> **Yes** Continue to question d.
>
> **No** You may qualify for the EITC as a filer without a qualifying child, continue to question d.

d. Is your filing status married filing separately? See note below.

> **Yes** Stop here, you cannot take the credit.
>
> **No** Continue.

Note: Special rule for separated spouses. You can claim the EITC if you are married, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2021, **and either** of the following apply:

- You lived apart from your spouse for the last 6 months of 2021, **or**
- You are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2021.

If you meet the requirements above, you may continue on to question e.

e. Are you filing federal Form 2555, Foreign Earned Income?

> **Yes** Stop here, you cannot take the credit.
>
> **No** Continue.

f. Were you or your spouse/RDP a nonresident alien for any part of 2021?

> **Yes** If your filing status is married filing jointly, continue. Otherwise, stop here; you cannot take the EITC.
>
> **No** Continue.

g. 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.

h. 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 federal 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 7. 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), 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), line 8k. If the result is zero or less, enter -0- . . . . **9**_____

10 Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b . . . . **10**_____

11 Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . . **11**_____

Worksheet 1 – Investment Income (continued)
Form 540 and Form 540NR Filers

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 **$4,053**?

> **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 11 . . . . **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 **$4,053**?

> **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 2021 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2021, 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 2021 or is filing a joint return for 2021 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 2021. 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 2021?

   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 2021? (Answer "No" if the other person is not required to file, and is not filing, a 2021 tax return or is filing a 2021 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 or ITIN
The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2021. If your child was born alive and died in 2021 and did not have an SSN or an ITIN, write "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 – A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

Valid ITIN – A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC and YCTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by FTB:

- Identifying documents acceptable for purposes of obtaining a California driver's license as authorized by the Vehicle code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to **ftb.ca.gov** and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ATIN and later gets a valid SSN or a valid federal ITIN, 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 or federal ITIN by the due date of your 2021 return (including extensions), you cannot claim the EITC (or YCTC) on either your original or an amended 2021 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC (or YCTC) on either your original or an amended 2021 return, even if that child later gets an SSN or federal ITIN.

Line 9a – Student
A student is a child who during any part of 5 calendar months of 2021 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 2021, 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 2021. To qualify, the child must have the same principal place of residence in California as you for more than half of 2021, defined as 183 days or more (if a leap year, it is 184 days). If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, enter "365". Do not enter more than 365 days, unless it's a leap year, then enter 366 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 2021. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2021. If the child lived with you in California for more than half of 2021, 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 11 (federal AGI), 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 2021? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2004.) If your spouse/RDP died in 2021 (or if you are preparing a return for someone who died in 2021), 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 2021?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

d. Are you filing a joint return for 2021? 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 2021? (Answer "No" if the other person is not required to file, and is not filing, a 2021 tax return or is filing a 2021 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 2021 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 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. Include all of your Medicaid waiver payments or IHSS payments even if the payments are nontaxable for federal purposes.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments if the payments are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of it. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them 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, 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 (Form 1040), Profit or Loss From Business, Schedule F (Form 1040), Profit or Loss From Farming, Schedule SE (Form 1040), and any Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Worksheet 3 – Business Income or (Loss)		
1	**Business income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), line 3	**1** _____
2	**Farm income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), 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), line 15	**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 (Form 1040) or Schedule F (Form 1040), 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 11 (federal AGI) . . . . **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 $3,922?
- 1 qualifying child, is the amount on line 3 less than $5,890?
- 2 or more qualifying children, is the amount on line 3 less than $8,268?

    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** _____
Compare 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** _____

(continued on next page)

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 20 by line 21 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 CA EITC on this form.
- You have at least one qualifying child for the CA 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.

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility to a qualifying child who is younger than 6 years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, or the eligible individual's spouse (if married), who have a valid federal ITIN.

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 Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30
Multiply line 28 by line 29 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

2021 Earned Income Tax Credit Table

Caution: This is **not** a tax table.

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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
1	50	2	7	9	10	2001	2050	132	585	689	775
51	100	5	22	26	29	2051	2100	135	600	706	794
101	150	8	36	43	48	2101	2150	138	614	723	813
151	200	11	51	60	67	2151	2200	141	629	740	832
201	250	15	65	77	86	2201	2250	145	643	757	851
251	300	18	80	94	105	2251	2300	148	658	774	870
301	350	21	94	111	125	2301	2350	151	672	791	890
351	400	24	109	128	144	2351	2400	154	687	808	909
401	450	28	123	145	163	2401	2450	158	701	825	928
451	500	31	137	162	182	2451	2500	161	715	842	947
501	550	34	152	179	201	2501	2550	164	730	859	966
551	600	37	166	196	220	2551	2600	167	744	876	985
601	650	41	181	213	239	2601	2650	171	759	893	1004
651	700	44	195	230	258	2651	2700	174	773	910	1023
701	750	47	210	247	278	2701	2750	177	788	927	1043
751	800	50	224	264	297	2751	2800	180	802	944	1062
801	850	54	239	281	316	2801	2850	184	817	961	1081
851	900	57	253	298	335	2851	2900	187	831	978	1100
901	950	60	267	315	354	2901	2950	190	845	995	1119
951	1000	63	282	332	373	2951	3000	193	860	1012	1138
1001	1050	67	296	349	392	3001	3050	197	874	1029	1157
1051	1100	70	311	366	411	3051	3100	200	889	1046	1176
1101	1150	73	325	383	431	3101	3150	203	903	1063	1196
1151	1200	76	340	400	450	3151	3200	206	918	1080	1215
1201	1250	80	354	417	469	3201	3250	210	932	1097	1234
1251	1300	83	369	434	488	3251	3300	213	947	1114	1253
1301	1350	86	383	451	507	3301	3350	216	961	1131	1272
1351	1400	89	398	468	526	3351	3400	219	976	1148	1291
1401	1450	93	412	485	545	3401	3450	223	990	1165	1310
1451	1500	96	426	502	564	3451	3500	226	1004	1182	1329
1501	1550	99	441	519	584	3501	3550	229	1019	1199	1349
1551	1600	102	455	536	603	3551	3600	232	1033	1216	1368
1601	1650	106	470	553	622	3601	3650	236	1048	1233	1387
1651	1700	109	484	570	641	3651	3700	239	1062	1250	1406
1701	1750	112	499	587	660	3701	3750	242	1077	1267	1425
1751	1800	115	513	604	679	3751	3800	246	1091	1284	1444
1801	1850	119	528	621	698	3801	3850	249	1106	1301	1463
1851	1900	122	542	638	717	3851	3900	252	1120	1318	1482
1901	1950	125	556	655	737	3901	3950	255	1134	1335	1502
1951	2000	128	571	672	756	3951	4000	252	1149	1352	1521

Continued on next page.

2021 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
4001	4050	248	1163	1369	1540	6001	6050	200	1663	2049	2305
4051	4100	245	1178	1386	1559	6051	6100	200	1649	2066	2324
4101	4150	242	1192	1403	1578	6101	6150	199	1634	2083	2343
4151	4200	239	1207	1420	1597	6151	6200	199	1620	2100	2362
4201	4250	235	1221	1437	1616	6201	6250	199	1605	2117	2381
4251	4300	232	1236	1454	1635	6251	6300	198	1591	2134	2400
4301	4350	229	1250	1471	1655	6301	6350	198	1576	2151	2420
4351	4400	226	1265	1488	1674	6351	6400	197	1562	2168	2439
4401	4450	222	1279	1505	1693	6401	6450	197	1547	2185	2458
4451	4500	219	1293	1522	1712	6451	6500	196	1533	2202	2477
4501	4550	216	1308	1539	1731	6501	6550	196	1519	2219	2496
4551	4600	213	1322	1556	1750	6551	6600	196	1504	2236	2515
4601	4650	212	1337	1573	1769	6601	6650	195	1490	2253	2534
4651	4700	211	1351	1590	1788	6651	6700	195	1475	2270	2553
4701	4750	211	1366	1607	1808	6701	6750	194	1461	2287	2573
4751	4800	211	1380	1624	1827	6751	6800	194	1446	2304	2592
4801	4850	210	1395	1641	1846	6801	6850	194	1432	2321	2611
4851	4900	210	1409	1658	1865	6851	6900	193	1417	2338	2630
4901	4950	209	1423	1675	1884	6901	6950	193	1403	2355	2649
4951	5000	209	1438	1692	1903	6951	7000	192	1389	2372	2668
5001	5050	209	1452	1709	1922	7001	7050	192	1374	2389	2687
5051	5100	208	1467	1726	1941	7051	7100	191	1360	2406	2706
5101	5150	208	1481	1743	1961	7101	7150	191	1345	2423	2726
5151	5200	207	1496	1760	1980	7151	7200	191	1331	2440	2745
5201	5250	207	1510	1777	1999	7201	7250	190	1316	2457	2764
5251	5300	206	1525	1794	2018	7251	7300	190	1302	2474	2783
5301	5350	206	1539	1811	2037	7301	7350	189	1287	2491	2802
5351	5400	206	1554	1828	2056	7351	7400	189	1273	2508	2821
5401	5450	205	1568	1845	2075	7401	7450	189	1258	2525	2840
5451	5500	205	1582	1862	2094	7451	7500	188	1244	2542	2859
5501	5550	204	1597	1879	2114	7501	7550	188	1230	2559	2879
5551	5600	204	1611	1896	2133	7551	7600	187	1215	2576	2898
5601	5650	204	1626	1913	2152	7601	7650	187	1201	2593	2917
5651	5700	203	1640	1930	2171	7651	7700	186	1186	2610	2936
5701	5750	203	1655	1947	2190	7701	7750	186	1172	2627	2955
5751	5800	202	1669	1964	2209	7751	7800	186	1157	2644	2974
5801	5850	202	1684	1981	2228	7801	7850	185	1143	2661	2993
5851	5900	201	1698	1998	2247	7851	7900	185	1128	2678	3012
5901	5950	201	1692	2015	2267	7901	7950	184	1114	2695	3032
5951	6000	201	1678	2032	2286	7951	8000	184	1100	2712	3051

Continued on next page.

2021 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
8001	8050	184	1085	2729	3070	10001	10050	167	533	2214	2490
8051	8100	183	1071	2746	3089	10051	10100	166	531	2197	2471
8101	8150	183	1056	2763	3108	10101	10150	166	530	2180	2452
8151	8200	182	1042	2780	3127	10151	10200	166	529	2163	2433
8201	8250	182	1027	2797	3146	10201	10250	165	527	2146	2414
8251	8300	181	1013	2809	3160	10251	10300	165	526	2129	2395
8301	8350	181	998	2792	3141	10301	10350	164	525	2112	2376
8351	8400	181	984	2775	3121	10351	10400	164	523	2095	2356
8401	8450	180	969	2758	3102	10401	10450	164	522	2078	2337
8451	8500	180	955	2741	3083	10451	10500	163	521	2061	2318
8501	8550	179	941	2724	3064	10501	10550	163	519	2044	2299
8551	8600	179	926	2707	3045	10551	10600	162	518	2027	2280
8601	8650	179	912	2690	3026	10601	10650	162	517	2010	2261
8651	8700	178	897	2673	3007	10651	10700	161	515	1993	2242
8701	8750	178	883	2656	2988	10701	10750	161	514	1976	2223
8751	8800	177	868	2639	2968	10751	10800	161	513	1959	2203
8801	8850	177	854	2622	2949	10801	10850	160	511	1942	2184
8851	8900	176	839	2605	2930	10851	10900	160	510	1925	2165
8901	8950	176	825	2588	2911	10901	10950	159	509	1908	2146
8951	9000	176	811	2571	2892	10951	11000	159	507	1891	2127
9001	9050	175	796	2554	2873	11001	11050	159	506	1874	2108
9051	9100	175	782	2537	2854	11051	11100	158	505	1857	2089
9101	9150	174	767	2520	2835	11101	11150	158	503	1840	2070
9151	9200	174	753	2503	2815	11151	11200	157	502	1823	2050
9201	9250	174	738	2486	2796	11201	11250	157	501	1806	2031
9251	9300	173	724	2469	2777	11251	11300	156	499	1789	2012
9301	9350	173	709	2452	2758	11301	11350	156	498	1772	1993
9351	9400	172	695	2435	2739	11351	11400	156	497	1755	1974
9401	9450	172	680	2418	2720	11401	11450	155	495	1738	1955
9451	9500	171	666	2401	2701	11451	11500	155	494	1721	1936
9501	9550	171	652	2384	2682	11501	11550	154	493	1704	1917
9551	9600	171	637	2367	2662	11551	11600	154	491	1687	1897
9601	9650	170	623	2350	2643	11601	11650	154	490	1670	1878
9651	9700	170	608	2333	2624	11651	11700	153	489	1653	1859
9701	9750	169	594	2316	2605	11701	11750	153	487	1636	1840
9751	9800	169	579	2299	2586	11751	11800	152	486	1619	1821
9801	9850	169	565	2282	2567	11801	11850	152	485	1602	1802
9851	9900	168	550	2265	2548	11851	11900	151	483	1585	1783
9901	9950	168	536	2248	2529	11901	11950	151	482	1568	1764
9951	10000	167	534	2231	2509	11951	12000	151	481	1551	1744

Continued on next page.

2021 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
12001	12050	150	479	1534	1725	14001	14050	134	426	854	960
12051	12100	150	478	1517	1706	14051	14100	133	425	837	941
12101	12150	149	477	1500	1687	14101	14150	133	423	820	922
12151	12200	149	475	1483	1668	14151	14200	132	422	803	903
12201	12250	149	474	1466	1649	14201	14250	132	421	786	884
12251	12300	148	473	1449	1630	14251	14300	131	419	769	865
12301	12350	148	471	1432	1611	14301	14350	131	418	752	846
12351	12400	147	470	1415	1591	14351	14400	131	417	735	826
12401	12450	147	469	1398	1572	14401	14450	130	415	718	807
12451	12500	146	467	1381	1553	14451	14500	130	414	701	788
12501	12550	146	466	1364	1534	14501	14550	129	413	684	769
12551	12600	146	465	1347	1515	14551	14600	129	411	667	750
12601	12650	145	463	1330	1496	14601	14650	129	410	650	731
12651	12700	145	462	1313	1477	14651	14700	128	409	633	712
12701	12750	144	461	1296	1458	14701	14750	128	407	616	693
12751	12800	144	459	1279	1438	14751	14800	127	406	599	673
12801	12850	144	458	1262	1419	14801	14850	127	405	582	654
12851	12900	143	457	1245	1400	14851	14900	126	403	565	635
12901	12950	143	455	1228	1381	14901	14950	126	402	548	616
12951	13000	142	454	1211	1362	14951	15000	126	401	535	597
13001	13050	142	453	1194	1343	15001	15050	125	399	533	578
13051	13100	141	451	1177	1324	15051	15100	125	398	532	559
13101	13150	141	450	1160	1305	15101	15150	124	397	530	540
13151	13200	141	449	1143	1285	15151	15200	124	395	528	534
13201	13250	140	447	1126	1266	15201	15250	124	394	526	532
13251	13300	140	446	1109	1247	15251	15300	123	393	525	530
13301	13350	139	445	1092	1228	15301	15350	123	391	523	529
13351	13400	139	443	1075	1209	15351	15400	122	390	521	527
13401	13450	139	442	1058	1190	15401	15450	122	389	519	525
13451	13500	138	441	1041	1171	15451	15500	121	387	517	523
13501	13550	138	439	1024	1152	15501	15550	121	386	516	521
13551	13600	137	438	1007	1132	15551	15600	121	385	514	520
13601	13650	137	437	990	1113	15601	15650	120	383	512	518
13651	13700	136	435	973	1094	15651	15700	120	382	510	516
13701	13750	136	434	956	1075	15701	15750	119	381	509	514
13751	13800	136	433	939	1056	15751	15800	119	379	507	512
13801	13850	135	431	922	1037	15801	15850	119	378	505	511
13851	13900	135	430	905	1018	15851	15900	118	377	503	509
13901	13950	134	429	888	999	15901	15950	118	375	501	507
13951	14000	134	427	871	979	15951	16000	117	374	500	505

2021 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
16001	16050	117	373	498	503	18001	18050	100	319	427	431
16051	16100	116	371	496	502	18051	18100	100	318	425	430
16101	16150	116	370	494	500	18101	18150	99	316	423	428
16151	16200	116	369	492	498	18151	18200	99	315	421	426
16201	16250	115	367	491	496	18201	18250	99	314	419	424
16251	16300	115	366	489	494	18251	18300	98	312	418	422
16301	16350	114	365	487	493	18301	18350	98	311	416	421
16351	16400	114	363	485	491	18351	18400	97	310	414	419
16401	16450	114	362	484	489	18401	18450	97	308	412	417
16451	16500	113	361	482	487	18451	18500	96	307	411	415
16501	16550	113	359	480	485	18501	18550	96	306	409	413
16551	16600	112	358	478	484	18551	18600	96	304	407	412
16601	16650	112	357	476	482	18601	18650	95	303	405	410
16651	16700	111	355	475	480	18651	18700	95	302	403	408
16701	16750	111	354	473	478	18701	18750	94	300	402	406
16751	16800	111	353	471	476	18751	18800	94	299	400	404
16801	16850	110	351	469	475	18801	18850	94	298	398	403
16851	16900	110	350	468	473	18851	18900	93	296	396	401
16901	16950	109	348	466	471	18901	18950	93	295	395	399
16951	17000	109	347	464	469	18951	19000	92	294	393	397
17001	17050	109	346	462	467	19001	19050	92	292	391	395
17051	17100	108	344	460	466	19051	19100	91	291	389	394
17101	17150	108	343	459	464	19101	19150	91	290	387	392
17151	17200	107	342	457	462	19151	19200	91	288	386	390
17201	17250	107	340	455	460	19201	19250	90	287	384	388
17251	17300	106	339	453	458	19251	19300	90	286	382	386
17301	17350	106	338	452	457	19301	19350	89	284	380	385
17351	17400	106	336	450	455	19351	19400	89	283	379	383
17401	17450	105	335	448	453	19401	19450	89	282	377	381
17451	17500	105	334	446	451	19451	19500	88	280	375	379
17501	17550	104	332	444	449	19501	19550	88	279	373	377
17551	17600	104	331	443	448	19551	19600	87	278	371	375
17601	17650	104	330	441	446	19601	19650	87	276	370	374
17651	17700	103	328	439	444	19651	19700	86	275	368	372
17701	17750	103	327	437	442	19701	19750	86	274	366	370
17751	17800	102	326	435	440	19751	19800	86	272	364	368
17801	17850	102	324	434	439	19801	19850	85	271	362	366
17851	17900	101	323	432	437	19851	19900	85	270	361	365
17901	17950	101	322	430	435	19901	19950	84	268	359	363
17951	18000	101	320	428	433	19951	20000	84	267	357	361

2021 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
20001	20050	84	266	355	359	22001	22050	67	212	284	287
20051	20100	83	264	354	357	22051	22100	66	211	282	285
20101	20150	83	263	352	356	22101	22150	66	210	281	284
20151	20200	82	262	350	354	22151	22200	66	208	279	282
20201	20250	82	260	348	352	22201	22250	65	207	277	280
20251	20300	81	259	346	350	22251	22300	65	206	275	278
20301	20350	81	258	345	348	22301	22350	64	204	273	276
20351	20400	81	256	343	347	22351	22400	64	203	272	275
20401	20450	80	255	341	345	22401	22450	64	202	270	273
20451	20500	80	254	339	343	22451	22500	63	200	268	271
20501	20550	79	252	338	341	22501	22550	63	199	266	269
20551	20600	79	251	336	339	22551	22600	62	198	265	267
20601	20650	79	250	334	338	22601	22650	62	196	263	266
20651	20700	78	248	332	336	22651	22700	61	195	261	264
20701	20750	78	247	330	334	22701	22750	61	194	259	262
20751	20800	77	246	329	332	22751	22800	61	192	257	260
20801	20850	77	244	327	330	22801	22850	60	191	256	258
20851	20900	76	243	325	329	22851	22900	60	190	254	257
20901	20950	76	242	323	327	22901	22950	59	188	252	255
20951	21000	76	240	322	325	22951	23000	59	187	250	253
21001	21050	75	239	320	323	23001	23050	59	186	249	251
21051	21100	75	238	318	321	23051	23100	58	184	247	249
21101	21150	74	236	316	320	23101	23150	58	183	245	248
21151	21200	74	235	314	318	23151	23200	57	182	243	246
21201	21250	74	234	313	316	23201	23250	57	180	241	244
21251	21300	73	232	311	314	23251	23300	56	179	240	242
21301	21350	73	231	309	312	23301	23350	56	178	238	240
21351	21400	72	230	307	311	23351	23400	56	176	236	239
21401	21450	72	228	306	309	23401	23450	55	175	234	237
21451	21500	71	227	304	307	23451	23500	55	174	232	235
21501	21550	71	226	302	305	23501	23550	54	172	231	233
21551	21600	71	224	300	303	23551	23600	54	171	229	231
21601	21650	70	223	298	302	23601	23650	54	170	227	230
21651	21700	70	222	297	300	23651	23700	53	168	225	228
21701	21750	69	220	295	298	23701	23750	53	167	224	226
21751	21800	69	219	293	296	23751	23800	52	166	222	224
21801	21850	69	218	291	294	23801	23850	52	164	220	222
21851	21900	68	216	289	293	23851	23900	51	163	218	221
21901	21950	68	215	288	291	23901	23950	51	162	216	219
21951	22000	67	214	286	289	23951	24000	51	160	215	217

2021 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table.

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	50	159	213	215
24051	24100	50	158	211	213
24101	24150	49	156	209	212
24151	24200	49	155	208	210
24201	24250	49	154	206	208
24251	24300	48	152	204	206
24301	24350	48	151	202	204
24351	24400	47	150	200	203
24401	24450	47	148	199	201
24451	24500	46	147	197	199
24501	24550	46	146	195	197
24551	24600	46	144	193	195
24601	24650	45	143	192	193
24651	24700	45	142	190	192
24701	24750	44	140	188	190
24751	24800	44	139	186	188
24801	24850	44	138	184	186
24851	24900	43	136	183	184
24901	24950	43	135	181	183
24951	25000	42	134	179	181
25001	25050	42	132	177	179
25051	25100	41	131	176	177
25101	25150	41	130	174	175
25151	25200	41	128	172	174
25201	25250	40	127	170	172
25251	25300	40	126	168	170
25301	25350	39	124	167	168
25351	25400	39	123	165	166
25401	25450	39	122	163	165
25451	25500	38	120	161	163
25501	25550	38	119	159	161
25551	25600	37	118	158	159
25601	25650	37	116	156	157
25651	25700	36	115	154	156
25701	25750	36	114	152	154
25751	25800	36	112	151	152
25801	25850	35	111	149	150
25851	25900	35	110	147	148
25901	25950	34	108	145	147
25951	26000	34	107	143	145

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	34	106	142	143
26051	26100	33	104	140	141
26101	26150	33	103	138	139
26151	26200	32	102	136	138
26201	26250	32	100	135	136
26251	26300	31	99	133	134
26301	26350	31	98	131	132
26351	26400	31	96	129	130
26401	26450	30	95	127	129
26451	26500	30	94	126	127
26501	26550	29	92	124	125
26551	26600	29	91	122	123
26601	26650	29	90	120	121
26651	26700	28	88	119	120
26701	26750	28	87	117	118
26751	26800	27	86	115	116
26801	26850	27	84	113	114
26851	26900	26	83	111	112
26901	26950	26	82	110	111
26951	27000	26	80	108	109
27001	27050	25	79	106	107
27051	27100	25	78	104	105
27101	27150	24	76	102	103
27151	27200	24	75	101	102
27201	27250	24	74	99	100
27251	27300	23	72	97	98
27301	27350	23	71	95	96
27351	27400	22	70	94	94
27401	27450	22	68	92	93
27451	27500	21	67	90	91
27501	27550	21	66	88	89
27551	27600	21	64	86	87
27601	27650	20	63	85	85
27651	27700	20	62	83	84
27701	27750	19	60	81	82
27751	27800	19	59	79	80
27801	27850	19	58	78	78
27851	27900	18	56	76	76
27901	27950	18	55	74	75
27951	28000	17	54	72	73

2021 Earned Income Tax Credit Table – *Continued*
Caution: This is **not** a tax table.

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	17	52	70	71
28051	28100	16	51	69	69
28101	28150	16	50	67	67
28151	28200	16	48	65	66
28201	28250	15	47	63	64
28251	28300	15	46	62	62
28301	28350	14	44	60	60
28351	28400	14	43	58	58
28401	28450	14	42	56	57
28451	28500	13	40	54	55
28501	28550	13	39	53	53
28551	28600	12	38	51	51
28601	28650	12	36	49	49
28651	28700	12	35	47	48
28701	28750	11	34	46	46
28751	28800	11	32	44	44
28801	28850	10	31	42	42
28851	28900	10	30	40	40
28901	28950	9	28	38	39
28951	29000	9	27	37	37
29001	29050	9	26	35	35
29051	29100	8	24	33	33
29101	29150	8	23	31	31
29151	29200	7	22	29	30
29201	29250	7	20	28	28
29251	29300	7	19	26	26
29301	29350	6	18	24	24
29351	29400	6	16	22	22
29401	29450	5	15	21	21
29451	29500	5	14	19	19
29501	29550	4	12	17	17
29551	29600	4	11	15	15
29601	29650	4	10	13	13
29651	29700	3	8	12	11
29701	29750	3	7	10	10
29751	29800	2	6	8	8
29801	29850	2	4	6	6
29851	29900	2	3	5	4
29901	29950	1	2	3	2
29951	30000	1	1	1	1

Need Assistance? We're Here To Help!

Want to e-file?   **Have a question?**   **Want to check on your refund?**   **Need a tax form?**

Online Services

Go to **ftb.ca.gov** for:
- **MyFTB –** view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile –** e-file your personal income tax return.
- **Refund Status –** find out when we authorize your refund.
- **Installment Agreement –** request to make monthly payments.
- **Subscription Services –** sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

Your Rights and Responsibilities
You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code Sections 1798-1798.78, except as provided in R&TC Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents.

You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

Reasons for Information Requests
We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

Consequences of Noncompliance
We charge penalties and interest, if you:
- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

Disclosure of Information
We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:
- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

Responsibility for the Records
The director of the Processing Services Bureau maintains Franchise Tax Board's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

Phone
800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

Mail
    DISCLOSURE OFFICER MS A181
    FRANCHISE TAX BOARD
    PO BOX 1468
    SACRAMENTO CA 95812-1468

To learn more about our Privacy Policy Statement, go to **ftb.ca.gov/privacy.**

Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

Code   **Frequently Asked Questions:**
Code	
100	Do I need to file a tax return?
111	Which form should I use?
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 federal Form W-2, what do I do?
215	Who qualifies me to use the head of household filing status?
506	How do I get information about my Form 1099-G?
619	How do I report a change of address?

Code   **California Tax Forms and Publications:**
Code	
900	California Resident Income Tax Booklet (includes Form 540)
965	Form 540 2EZ Tax Booklet
903	Schedule CA (540), California Adjustments – Residents
907	Form 540-ES, Estimated Tax for Individuals
908	Schedule X, California Explanation of Amended Return Changes
914	California Nonresident or Part-Year Resident Income Tax Booklet (includes Form 540NR)
948	FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection
932	FTB 3506, Child and Dependent Care Expenses Credit
938	FTB 3514, California Earned Income Tax Credit
921	FTB 3519, Payment for Automatic Extension for Individuals
922	FTB 3525, Substitute for Form W-2, Wage and Tax Statement
939	FTB 3532, Head of Household Filing Status Schedule
949	FTB 3567, Installment Agreement Request
943	FTB 4058, California Taxpayers' Bill of Rights
946	FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
934	FTB Pub. 1540, Tax Information for Head of Household Filing Status

General Phone Service
Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours 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

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

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

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla.

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ftb.ca.gov