

# California Explanation of Amended Return Changes

## 2024

# X

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

Name(s) as shown on amended tax return

Your SSN or ITIN

### Part I Financial Adjustments – Reconciliation

- 1 Enter the amount you owe, as shown on the amended tax return . . . . .  1  .00
- 2 Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . .  2  .00
- 3 Add line 1 and line 2 . . . . .  3  .00
- 4 Enter the refund, as shown on the amended tax return. See instructions . . . . .  4  .00
- 5 Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest . . . . .  5  .00
- 6 Add line 4 and line 5 . . . . .  6  .00
- 7 **AMOUNT YOU OWE.** If line 3 is more than line 6, subtract line 6 from line 3. See instructions. . . . .  7  .00
- 8 Penalties/Interest. See instructions: **Penalties 8a**  **Interest 8b**  . . . . .  8c  .00
- 9 **Refund subtotal.** If line 6 is more than line 3, subtract line 3 from line 6. . . . .  9  .00
- 10 Amount of line 9 you want applied to your 2025 estimated tax. See instructions. . . . .  10  .00
- 11 **REFUND.** See instructions. . . . .  11  .00

### Part II Reason(s) for Amending

1 Check all that apply:

- a  Protective claim for refund. See instructions.
- b  Reservation source income adjustments
- c  Pass-through entity adjustments
- d  Federal audit and/or adjustments
- e  FTB audit contact
- g  Error on original return
- h  Credit adjustment
- i  Earned income tax credit/ Young child tax credit/Foster youth tax credit
- j  Disaster loss
- k  Military HR 100
- l  Informal claim
- m  Other. See instructions.

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN. See instructions.