

# California Explanation of Amended Return Changes

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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 .....	<input checked="" type="radio"/> 1	<input type="text"/>	.00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions .....	<input checked="" type="radio"/> 2	<input type="text"/>	.00
3	Add line 1 and line 2 .....	<input checked="" type="radio"/> 3	<input type="text"/>	.00
4	Enter the refund, as shown on the amended tax return. See instructions .....	<input checked="" type="radio"/> 4	<input type="text"/>	.00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest .....	<input checked="" type="radio"/> 5	<input type="text"/>	.00
6	Add line 4 and line 5 .....	<input checked="" type="radio"/> 6	<input type="text"/>	.00
7	<b>AMOUNT YOU OWE.</b> If line 3 is more than line 6, subtract line 6 from line 3. See instructions.....	<input checked="" type="radio"/> 7	<input type="text"/>	.00
8	Penalties/Interest. See instructions: <b>Penalties 8a</b> <input type="text"/> <b>Interest 8b</b> <input type="text"/> <b>8c</b> <input type="text"/>	<input checked="" type="radio"/> 8c	<input type="text"/>	.00
9	<b>Refund subtotal.</b> If line 6 is more than line 3, subtract line 3 from line 6.....	<input checked="" type="radio"/> 9	<input type="text"/>	.00
10	Amount of line 9 you want applied to your 2026 estimated tax. See instructions.....	<input checked="" type="radio"/> 10	<input type="text"/>	.00
11	<b>REFUND.</b> See instructions.....	<input checked="" type="radio"/> 11	<input type="text"/>	.00

## Part II Reason(s) for Amending

1 Check all that apply:

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

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.