

2025

Underpayment of Estimated Tax by Farmers and Fishermen

5805F

Attach this form to the back of your Form 540, Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your SSN or ITIN

Part I Figure Your Underpayment.

- 1 2025 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. 1 00
- 2 2025 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b 2 00
- 3 Subtract line 2 from line 1. 3 00
- 4 Multiply line 3 by 66²/₃% (.6667). 4 00
- 5 2025 withholding taxes from Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. 5 00
- 6 Subtract line 5 from line 3. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. 6 00
- 7 2024 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28.
(If you did not file a return for 2024 or if your 2024 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) 7 00
- 8 2024 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b 8 00
- 9 Subtract line 8 from line 7. If less than \$500 (\$250 if married/RDP filing separately), **STOP**.
You do not owe a penalty. 9 00
- 10 Enter the smaller of line 4 or line 9. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married filing a separate return, use line 4.) 10 00
- 11 2025 withholding taxes and estimated tax payments made on or before January 15, 2026, from Form 540, line 71, line 72, and line 73; Form 540NR, line 81, line 82, and line 83; or Form 541, line 29, line 31, and line 32 11 00
- 12 Underpayment. Subtract line 11 from line 10. If zero or less, you do not owe a penalty. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 45. 12 00

Part II Figure Your Penalty.

- 13 Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2026, whichever is earlier. 13
- 14 Number of days after January 15, 2026, to and including the date on line 13 14
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 15 Penalty: Number of days on line 14
365 x .07 x underpayment on line 12. Enter the result here.
If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Form 540NR, line 123; or Form 541, line 45. Also, check the box on that line to show that form FTB 5805F is attached to the return. ☒ 15 00
Note: A year is 365 days, a leap year is 366 days.
- 16 To request a waiver, check the box on this line and provide an explanation below. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 45. See General Information E ☒ 16 ☐ 00