- City 911 Fund
- Municipal water district services

None of these items are defined as property taxes under the law because they are not based upon the assessed value of the property, although the levying agencies' collect revenues via the County's property tax bills. California conforms to federal law regarding your real estate tax deduction. For more information, get federal Publication 17, Your Federal Income Tax For Individuals.

Line 45 is the total amount paid on all properties. Line 46 is the total amount allowed based on the information above. Preparers must also list the address and parcel number shown on the property tax bill.

Next, the software will calculate and paper filers turn their attention to:

Line 19 Taxable Income
Line 19 includes the California adjusted gross income minus the standard or itemized deduction amount. This is your client's taxable income.

Line 31
Tax
Determine your client's tax by using the tax table in your client's booklet or in the Tax Table section of this manual. For additional information about tax, refer to the General Information section.

Tax Rate Schedule
Taxpayers with taxable income, line 19, of $100,000 or more must use the Tax Rate Schedule to compute the amount of tax due. The tax rate schedule is beyond the scope of the VITA/TCE volunteer program. TaxWise correctly figures taxable income in excess of $100,000.

Line 32
Exemption Credits
Enter the amount from line 11.

Line 33
Subtract
Subtract line 32 from line 31 and enter the result on line 33. If the amount on line 33 is less than zero, enter zero.

Line 34
Tax From Schedule G-1 and Form FTB 5870A
This is beyond the scope of the VITA/TCE volunteer program.