

Line 74

Excess California SDI or VPD I Withheld

Claim excess California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) as a credit on the California tax return. For more information about excess SDI or VPD I, refer to the General Information Section or the Form 540 instruction booklet.

Line 75

EITC

If taxpayer qualified for CA Earned Income Tax Credit, enter on this line.

Line 76

Total Payments

Add line 71, line 72, line 73, line 74, and line 75. Enter the total on line 76. This is your client's total payment amount. The tax software calculates this step for you.

The next section discusses overpaid tax or tax due.

Line 91

Use Tax

Please refer to the General Information section or Form 540 instruction booklet for information regarding use tax. Use tax may be reported directly to the State Board of Equalization (BOE) or on the California personal income tax return. **The 540 booklet includes a worksheet used to figure use tax amounts based on California AGI.** Refer questions on the taxability of purchases to the State Board of Equalization website, boe.ca.gov, or call the BOE Taxpayer Information Section, **800.400.7115**.

Line 92

Payments balance. If line 76 is more than line 91, subtract line 91 from line 76.

Line 93

Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91.

Line 94

Overpaid Tax

If the amount on line 92 is more than the amount on line 64, your payments and credits are more than your tax. Subtract the amount on line 64 from the amount on line 92. Enter the result on line 94.

Refund to your client, apply to the client's 2017 estimate tax, or apply all or part as a charitable contribution.

Line 95

Amount applied to Your 2016 Estimated Tax

Enter the amount of line 94, if any, your client wants applied to 2017 estimated tax. The amount on line 94 must be at least \$5.00.

Line 96

Amount of Overpaid Tax Available This Year

If you enter an amount on line 94, subtract that amount from line 95 and enter the result on line 96.

Line 97

Tax Due

If the amount on line 92 is less than the amount on line 64, subtract the amount on line 92 from the amount on line 64. Enter the result on line 97. Your tax is more than your payments and credits.

Advise your client that FTB assesses penalties for not paying enough tax during the year. FTB assesses the penalty if the tax due on line 97 is \$500 or more, and the state tax withholding amount on line 71 is less than 90 percent of the amount of the total tax on line 64.

If your clients owe a penalty, let Franchise Tax Board compute the penalty and send a bill.

Line 110

Total Contributions

Your client may make contributions to any of the listed funds on Side 4 of Form 540. For a list of these funds, and a description of each, see the Contribution section of this manual or the Form 540 instruction booklet. The contribution amount reduces your client's refund or, in the event of tax due, will increase the amount your client owes. Add all contribution lines. Enter the result on Line 110. This is your client's total charitable contribution.

Line 111

Amount You Owe

Add the amount on line 93, line 97, and line 110, if any. Enter the amount on line 111. For more information on tax due returns and payment information, refer to the General Information section.