

Children under 19 with More Than \$2,100 of Investment Income

State and federal rules conform for children under age 19, or under age 24 and a full time student, who received more than \$2,100 of investment income in 2016. The taxpayer must complete Form 540 and FTB 3800, *Tax Computation for Children with Investment Income*, or FTB 3803, *Parents' Election to Report Child's Interest and Dividends*.

This rule does not apply if the child, aged 19 through 24, has earned income that exceeds half of their support.

Before 2010, there were differences in conformity between federal and state. For information on prior year differences, contact the Volunteer Hotline, 800.522.5665.

California Tax Forms on the Internet

Download, view, and print California income tax forms and publications at ftb.ca.gov. Select the Forms & Instructions link under the File column on the homepage.