

**Important Note:** Remember to write the social security number for each client and spouse/RDP, if applicable. Paper filers enter date of birth. If either a taxpayer or spouse/RDP filed a tax return using a different last name in 2015, enter the last name used on that tax return in the space provided.

### Which Tax Form to Use – 540 2EZ or 540?

	<b>540 2EZ</b>	<b>540</b>
Filing Status	Single, married/RDP filing jointly, head of household, or qualifying widower	Any filing status
Dependents	0-3 allowed	All dependents the client is entitled to claim
Sources of Income	<ul style="list-style-type: none"> <li>• Wages, salaries, tips</li> <li>• Taxable Scholarship or fellowship grants</li> <li>• Unemployment compensation, paid family leave in lieu of Unemployment</li> <li>• U.S. Social Security</li> <li>• Railroad retirement</li> <li>• Pensions</li> <li>• Dividends</li> <li>• Mutual Funds</li> <li>• Capital gains</li> </ul>	All sources of income
Amount of Income	Taxable income of \$100,000 or less if single or head of household. \$200,000 or less if married/RDP filing jointly or qualifying widow(er). If your client can be claimed as a dependent by another taxpayer, see form instructions.	Any amount of income
Adjustment to Income	None	All adjustments to income

**Which Tax Form to Use – 540 2EZ or 540? Cont'd**

	<b>540 2EZ</b>	<b>540</b>
Standard Deduction	Allowed (included in tax table calculation)	Allowed
Itemized Deductions	None	All itemized deductions
Payments	Withholding shown on Form W-2, 1099R	Same as 540 2EZ and withholding from: <ul style="list-style-type: none"> <li>• Withholding from all sources</li> <li>• Estimated tax payments</li> <li>• Payments made with extension voucher</li> <li>• Excess State Disability Insurance (SDI) or Voluntary Plan Disability (VPDI)</li> <li>• 592-B</li> <li>• 593-B</li> </ul>
Tax Credits	Personal, dependent, and senior exemption credits. Nonrefundable Renter's Credit. Earned Income Tax Credit	All Credits