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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 2014, enter the last name used on that tax return in the space provided.

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

	540 2EZ	540
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	• Wages, salaries, tips • Scholarship or fellowship grants • Unemployment compensation • U.S. Social Security • Railroad retirement • Pensions • Dividends • Mutual Funds • Capital gains	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? (CON'T.)

	540 2EZ	**540**
Standard Deduction	Allowed (included in tax table calculation)	Allowed
Itemized Deductions	None	All itemized deductions
Payments	Withholding shown on Form W-2	Same as 540 2EZ and withholding from: • Withholding shown on IRS Forms W-2G and 1099R • Estimated tax payments • Payments made with extension voucher • Excess State Disability Insurance (SDI) or Voluntary Plan Disability (VPDI) • 592-B • 593-B
Tax Credits	Personal, dependent, and senior exemption credits. Nonrefundable Renter's Credit.	