

Underpayment of Estimated Tax by Farmers and Fishermen

2017

5805F

Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your SSN or ITIN

Part I Figure Your Underpayment.

- 1 2017 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Long Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28 1 _____ 00
- 2 2017 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b 2 _____ 00
- 3 Subtract line 2 from line 1. 3 _____ 00
- 4 Multiply line 3 by 66 2/3% (.6667) 4 _____ 00
- 5 2017 withholding taxes from Form 540, line 71 and line 73; Long Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. 5 _____ 00
- 6 Subtract line 5 from line 3. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. 6 _____ 00
- 7 2016 tax after credits from Form 540, add line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Long Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. (If you did not file a return for 2016 or if your 2016 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) 7 _____ 00
- 8 2016 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b 8 _____ 00
- 9 Subtract line 8 from line 7. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. 9 _____ 00
- 10 Enter the smaller of line 4 or line 9. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married filing a separate return, use line 4.) 10 _____ 00
- 11 2017 withholding taxes and estimated tax payments made on or before January 15, 2018, from Form 540, line 71, line 72, line 73, and line 74; Long Form 540NR, line 81, line 82, line 83, and line 84; or Form 541, line 29, line 31, and line 32. 11 _____ 00
- 12 Underpayment. Subtract line 11 from line 10. If zero or less, you do not owe a penalty. Be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. 12 _____ 00

Part II Figure Your Penalty.

- 13 Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2018, whichever is earlier. 13 _____
- 14 Number of days after January 15, 2018, to and including the date on line 13. 14 _____
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 15 Penalty: $\frac{\text{Number of days on line 14}}{365} \times .04 \times \text{underpayment on line 12}$. Enter the result here.
If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. Also, check the box on that line to show that form FTB 5805F is attached to the return. 15 _____ 00
- 16 To request a waiver, check the box on this line and provide an explanation below. Be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. See General Information E. 16 _____ 00