

CALIFORNIA 540NR

Forms & Instructions

2019

Nonresident or Part-Year Resident Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA
Franchise Tax Board

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Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 15, 2020*	Last day to file and pay the 2019 amount you owe to avoid penalties and interest. * See form FTB 3519 for more information. * If you are living or traveling outside the United States on April 15, 2020, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
October 15, 2020	Last day to file or e-file your 2019 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2020.
April 15, 2020 June 15, 2020 September 15, 2020 January 15, 2021	The dates for 2020 estimated tax payments. Generally, you do not have to make estimated tax payments if the total of your California withholdings is 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment of estimated tax penalty. For more information, call 800.338.0505, select personal income tax, then select frequently asked questions, and enter code 208 .

\$\$\$ for You

Earned Income Tax Credit

- **Federal Earned Income Tax Credit (EIC)** – EIC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if you earned less than \$50,162 (\$55,952 if married filing jointly) and have qualifying children or you have no qualifying children and you earned less than \$15,570 (\$21,370 if married filing jointly). Go to the IRS website at irs.gov/taxtopics and choose topic **601**, see the federal income tax booklet; or go to irs.gov and search for **eitc assistant**.
- **California Earned Income Tax Credit (EITC)** – EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have wage income earned in California and/or net earnings from self-employment of less than \$30,001. You do not need a child to qualify. For more information, go to ftb.ca.gov and search for **EITC** or get form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

- **Young Child Tax Credit (YCTC)** – YCTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the CA EITC and you have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For more information, see the instructions for line 86, Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, and get form FTB 3514.

Refund of Excess State Disability Insurance (SDI) – If you worked for at least two employers during 2019 who together paid you more than \$118,371 in wages, you may qualify for a refund of excess SDI. See the instructions on page 15.

Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Claiming a dependent already claimed on another return.
- The amount of refund or payments made on an original return does not match our records when amending your tax return.

- Claiming the wrong amount of withholding by incorrectly totaling or transferring the amounts from your W-2.
- Claiming the wrong amount of real estate withholding.
- Claiming the wrong amount of SDI.
- Claiming the wrong amount of exemption credits.

To avoid errors and to help process your tax return faster, use these helpful hints when preparing your tax return.

Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to ftb.ca.gov and login or register for MyFTB to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2018 tax return you requested to be applied to your 2019 estimated tax.

Claiming state disability insurance:

- Verify the amount of SDI used to figure the amount of excess SDI claimed on Form 540NR, line 84, matches amounts from your W-2's.

Claiming standard deduction or itemized deductions:

- See Form 540NR, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

Claiming withholding amounts:

- Go to ftb.ca.gov and login or register for MyFTB to verify withheld amount or see instructions for line 81 of Form 540NR. Confirm only California income tax withheld is claimed.
- Verify real estate or other withholding amount from Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 593, Real Estate Withholding Tax Statement. See instructions for line 83 for Form 540NR.

Claiming refund or payments made on an original return when amending your tax return:

- Go to ftb.ca.gov and login or register for MyFTB to check tax return records for refund or payments made.
- Verify the amount from your original return line 125 of Form 540NR and include any adjustment by FTB.

Do I Have to File?

Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2019 with sources in California, go to Step 1. For more details see page 6.

Step 1: Is your gross income (gross income is computed under California law and consists of all income you received from all sources in the form of money, goods, property, and services, that is not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

Step 2: Is your adjusted gross income (adjusted gross income is computed under California law and consists of your federal adjusted gross income from all sources, reduced or increased by all California income adjustments) more

than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File." Do those instructions apply to you? If yes, you have a filing requirement. If no, go to step 4.

Step 4: Are you married/RDP filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military Personnel.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65	18,241	30,841	40,291	14,593	27,193	36,643
	65 or older	24,341	33,791	41,351	20,693	30,143	37,703
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs)	36,485	49,085	58,535	29,190	41,790	51,240
	65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	42,585 48,685	52,035 58,135	59,595 65,695	35,290 41,390	44,740 50,840	52,300 58,400
Qualifying widow(er)	Under 65		30,841	40,291		27,193	36,643
	65 or older		33,791	41,351		30,143	37,703
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 11 to figure your standard deduction.)					

Requirements for Children with Investment Income

California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 and student under age 24 who received more than \$2,200 of investment income in 2019, complete Form 540NR and form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child.

If you qualify, you may elect to report your child's income of \$11,000 or less (but not less than \$1,100) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" or go to ftb.ca.gov/forms.

Other Situations When You Must File

If you have a tax liability for 2019 or owe any of the following taxes for 2019, you must file Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account.
- Tax for children under age 19 or a student under age 24 who have investment income greater than \$2,200 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered not in a domestic partnership.

Exception: If you file a joint tax return for federal, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Single

You are single if **any** of the following is true on December 31, 2019:

- You were never married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2019, and did not remarry or enter into another registered domestic partnership in 2019.

Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married or an RDP as of December 31, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter another registered domestic partnership in 2019.
- Your spouse/RDP died in 2020 before you filed a 2019 tax return.

Married/RDP Filing Separately

Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, or FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" or go to ftb.ca.gov/forms.

- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if you had a child living with you and you lived apart from your spouse/RDP during the entire last six months of 2019.

Head of Household

For the specific requirements that must be met to qualify for head of household (HOH) filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if all of the following apply:

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to ftb.ca.gov and search for **HOH**.

Qualifying Widow(er)

Check the box on Form 540NR, line 5 and use the joint tax return tax rates for 2019 if **all** five of the following apply:

- Your spouse/RDP died in 2017 or 2018 and you did not remarry or enter into another registered domestic partnership in 2019.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:
 - The child had gross income of \$4,200 or more;
 - The child filed a joint return, or
 - You could be claimed as a dependent on someone else's return.If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying widow(er)" filing status.

- This child lived in your home for all of 2019. Temporary absences, such as for vacation or school, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

Which Form To Use

Beginning in tax year 2019, Short Form 540NR, has been eliminated. Use Form 540NR if either you or your spouse/RDP were a nonresident or part-year resident in tax year 2019.

If you and your spouse/RDP were California residents during the entire tax year 2019, use Forms 540 or 540 2EZ. To download or order the 540 Personal Income Tax Booklet or the 540 2EZ Personal Income Tax Booklet, go to ftb.ca.gov/forms or see, "Where to Get Income Tax Forms and Publications."

What's New and Other Important Information for 2019

Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Conformity – For updates regarding federal acts, go to ftb.ca.gov and search for **conformity**.

2019 Tax Law Changes/What's New

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to coveredca.com. For information about the penalty, go to ftb.ca.gov/healthmandate.

Voluntary Contributions – You may contribute to the following new fund:

- Suicide Prevention Voluntary Tax Contribution Fund

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019 – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the IRC. California R&TC does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Like-Kind Exchanges – The TCJA amended IRC Section 1031 limiting the nonrecognition of gain or loss on like-kind exchanges to real property held for productive use or investment. California conforms to this change under the TCJA for exchanges initiated after January 10, 2019. However, for California purposes, with regard to individuals, this limitation only applies to:

- A taxpayer who is a head of household, a surviving spouse, or spouse filing a joint return with adjusted gross income (AGI) of \$500,000 or more for the taxable year in which the exchange begins.
- Any other taxpayer filing an individual return with AGI of \$250,000 or more for the taxable year in which the exchange begins.

Get Schedule D-1, Sales of Business Property, for more information.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold

amount" of \$25,000, and completely phases out at \$30,000. For more information, see the instructions for line 86 of Form 540NR, and get form FTB 3514.

Net Operating Loss (NOL) Carrybacks – For taxable years beginning on or after January 1, 2019, net operating loss carrybacks are **not** allowed.

Alimony – California law does not conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). See Schedule CA (540NR) specific line instructions for more information.

Small Business Accounting/Percentage of Completion Method – For taxable years beginning on or after January 1, 2019, California law generally conforms to the TCJA's definition of small businesses as taxpayers whose average annual gross receipts over three years do not exceed \$25 million. These small businesses are exempt from the requirement of using the Percentage of Completion Method of accounting for any construction contract if the contract is estimated to be completed within two years from the date the contract was entered into. A taxpayer may elect to apply the provision regarding accounting for long term contracts to contracts entered into on or after January 1, 2018.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. Additional information can be found in the instructions for California Schedule CA (540NR).

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For taxable years 2014 through 2018, file an amended Form 540NR and Schedule X to report the correct amount of charitable contribution and business expense deductions. Additional information can be found in the instructions of California Schedule CA (540NR).

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

Other Important Information

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to ftb.ca.gov and search for **EITC** or get form FTB 3514.

New Employment Credit – The sunset date for the New Employment Credit is extended until taxable years beginning before January 1, 2026. For more information, go to ftb.ca.gov and search for **nec** or get form FTB 3554, New Employment Credit.

California Competes Tax Credit – The sunset date for the California Competes Tax Credit is extended until taxable years beginning before January 1, 2030. For more information, go to the GO-Biz website at business.ca.gov or ftb.ca.gov and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Native American Earned Income Exemption – For taxable years beginning on or after January 1, 2018, federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country are exempt from California taxation. This exemption applies only to earned income. Enrolled tribal members who receive per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Additional information can be found in the instructions for the Schedule CA (540NR) and form FTB 3504, Enrolled Tribal Member Certification.

IRC Section 965 Deferred Foreign Income – Under federal law, if you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

Global Intangible Low-Taxed Income (GILTI) Under IRC Section 951A – Under federal law, if you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. California does not conform. For more information, see the Schedule CA (540NR) instructions.

Wrongful Incarceration Exclusion – California law conforms to federal law excluding from gross income certain amounts received by wrongfully incarcerated individuals for taxable years beginning before, on, or after January 1, 2018. If you included income for wrongful incarceration in a prior taxable year, you can file an amended California personal income tax return for that year. If the normal statute of limitations has expired, you must file a claim by January 1, 2019.

College Access Tax Credit – For taxable years beginning on and after January 1, 2017, and before January 1, 2023, the College Access Tax Credit (CATC) is available to entities awarded the credit from the California Educational Facilities Authority (CEFA). The credit is 50% of the amount contributed by the taxpayer for the taxable year to the College Access Tax Credit Fund. The amount of the credit is allocated and certified by the CEFA. For more information, go to the CEFA website at treasurer.ca.gov and search for **catc**.

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previously filed income tax return. For additional information, see "Instructions for Filing a 2019 Amended Return" on page 27.

Improper Withholding on Severance Paid to Veterans – The Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

New Donated Fresh Fruits or Vegetables Credit – For taxable years beginning on or after January 1, 2017 and before January 1, 2022, qualified taxpayers may claim the New Donated Fresh Fruits or Vegetables Credit. This tax credit is for donations of fresh fruits or vegetables made to California food banks. The amount of the tax credit is 15% of the qualified value of the donated item, based on weighted average wholesale price. The credit may be claimed only on a timely filed original return. However, any credit not used in the taxable year may be carried forward up to seven years. For more information, get form FTB 3814, New Donated Fresh Fruits or Vegetables Credit.

Low-Income Housing Credit – Allocations to Partners – For partnerships owning projects that receive a preliminary reservation of the Low-Income Housing Credit (LIHC) before January 1, 2020, the prior law exception that requires a partnership to allocate the credit among partners based upon the partnership agreement is re-enacted.

Sale of Credit – For projects that receive a preliminary reservation of the LIHC beginning on or after January 1, 2016, and before January 1, 2020, a taxpayer may make an irrevocable election in its application to the California Tax Credit Allocation Committee to sell all or any portion of the LIHC allowed to one or more unrelated parties for each taxable year in which the credit is allowed. An original purchaser is allowed a one-time resale of that credit to one or more unrelated parties. For more information, get form FTB 3521, Low-Income Housing Credit, or go to the California Tax Credit Allocation Committee website at treasurer.ca.gov/ctcac.

California Achieving a Better Life Experience (ABLE) Program – For taxable years beginning on or after January 1, 2016, the California Qualified ABLE Program was established and California generally conforms to the federal income tax treatment of ABLE accounts. This program was established to help blind or disabled U.S. residents save money in a tax-favored ABLE account to maintain health, independence, and quality of life. Additional information can be found in the instructions of form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

New California Motion Picture and Television Production Credit – For taxable years beginning on or after January 1, 2016, a new California motion picture and television production credit will be allowed to a qualified taxpayer. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).

- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

For more information, get form FTB 3541, California Motion Picture and Television Production Credit, form FTB 3551, Sale of Credit Attributable to an Independent Film, go to ftb.ca.gov and search for **motion picture**, or go to the CFC website at film.ca.gov and search for **incentives**.

Electronic Funds Withdrawal (EFW) – Make extension or estimated tax payments using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the instructions for California Form 540.

Dependent Social Security Number (SSN) – Taxpayers claiming an exemption credit must write each dependent's SSN in the spaces provided within line 10 for California Form 540NR.

Financial Incentive for Seismic Improvement – Taxpayers can exclude from gross income any amount received as loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or the California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. Additional information can be found in the instructions for California Schedule CA (540NR).

Natural Heritage Preservation Credit – For qualified contributions made on or after January 1, 2015, the credit carryover period has been extended to 15 years or until exhausted, whichever occurs first. Any unused credits remaining before January 1, 2015, will remain subject to an eight-year carryover provision. In addition, the period for when a qualified contribution is made, for which a tax credit will be allowed, has been extended to June 30, 2020.

Disaster Losses – For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Additional information can be found in the instructions for California form FTB 3805V, Net Operating Loss (NOL) Computation and NOL Disaster Loss Limitations – Individuals, Estates, and Trusts.

Head of Household – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

New Employment Credit – For taxable years beginning on or after January 1, 2014, and before January 1, 2021, the New Employment Credit (NEC) is available to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area, and receives a **tentative credit reservation** for that qualified full-time employee. In addition, an **annual certification of employment** is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California. Any credits not used in the taxable year may be carried forward up to five years. If a qualified employee is terminated within the first 36 months after beginning employment, the employer may be required to recapture previously taken credits. For more information, go to ftb.ca.gov and search for **neec** or get form FTB 3554, New Employment Credit.

Repeal of Geographically Targeted Economic Development Area Tax Incentives The California legislature repealed and made changes to all of the Geographically Targeted Economic Development Area (G-TEDA) Tax Incentives. Enterprise Zones (EZ) and Local Agency Military Base Recovery Areas (LAMBRA) were repealed on January 1, 2014. The Targeted Tax Areas (TTA) and Manufacturing Enhancement Areas (MEA) both expired on December 31, 2012. For more information, get the applicable EDA booklet.

California Competes Tax Credit – For taxable years beginning on and after January 1, 2014, and before January 1, 2030, the California Competes Tax Credit is available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by the Governor's Office of Business and Economic Development (GO-Biz) and approved by the California Competes Tax Credit Committee. The California Competes Tax Credit only applies to state income or franchise tax. Taxpayers who are awarded a contract by the committee will claim the credit on their income or franchise tax returns using credit code 233. The credit can reduce tax below the tentative minimum tax. Any credits not used in the taxable year may be carried forward up to six years. For more

information, go to the GO-Biz website at business.ca.gov or ftb.ca.gov and search for **ca competes** or get form FTB 3531, California Competes Tax Credit.

Like-Kind Exchanges – California requires taxpayers who exchange property located in California for like-kind property located outside of California under IRC Section 1031, to file an annual information return with the FTB. For more information, get form FTB 3840, California Like-Kind Exchanges, or go to ftb.ca.gov and search for **like kind**.

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov/e-pay. Electronic payments can be made using Web Pay on FTB's website, EFW as part of the e-file tax return, or your credit card.

Estimated Tax Payments – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than \$500 (\$250 for married/RDP filing separately) do not need to make estimated tax payments.

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the IRS are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to ftb.ca.gov and search for **backup withholding**.

Registered Domestic Partners (RDP) – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Please be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit scholarshare529.com for instructions.

Group Nonresident Returns (also known as Composite Returns) – For taxable years beginning on or after January 1, 2009:

- Group nonresident returns may include less than two nonresident individuals.
- Nonresident individuals with more than \$1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on their entire California taxable income if they elect to be part of the group return.

See FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more information.

California Disclosure Obligations – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886 or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING
ABS 389 MS F340
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-9900

For more information, go to ftb.ca.gov and search for **disclosure obligation**.

How Nonresidents and Part-Year Residents Are Taxed

General Information

Nonresidents of California who received California sourced income in 2019, or moved into or out of California in 2019, file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income received while you resided in California and the income you received from California sources while a nonresident.

If you file Form 540NR, use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. You determine your California tax by multiplying your California taxable income by an effective tax rate. The effective tax rate is the tax on total taxable income, taken from the tax table, divided by total taxable income. You may also qualify for California tax credits, which reduces the amount of California tax you owe.

If you were a resident of California for all of 2019 get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

For more information on the taxation of nonresidents and part-year residents, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency. Go to ftb.ca.gov/forms or see "Where To Get Income Tax Forms and Publications."

Pension Income of Retirees Who Move to Another State

Nonresidents of California Receiving a California Pension

California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

California Residents Receiving an Out-of-State Pension

In general California residents are taxed on all income, including income from sources outside California. Therefore, a pension attributable to services performed outside California but received after you become a California resident is taxable.

For more information about pensions, go to ftb.ca.gov/forms and get FTB Pub. 1005, Pension and Annuity Guidelines.

Temporary and Transitory Absences from California

If you are domiciled in California and you worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse/RDP who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract, or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, go to ftb.ca.gov/forms and get FTB Pub. 1031.

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company, or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information, go to ftb.ca.gov/forms and get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the group Form 540NR.

Military Servicemembers

Active duty military servicemembers go to ftb.ca.gov/forms and get FTB Pub. 1032, Tax Information for Military Personnel.

Servicemembers domiciled outside of California, and their spouses/RDPs, exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

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Visit our website:

ftb.ca.gov

2019 Instructions for Form 540NR


California Nonresident or Part-Year Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

Before You Begin

Complete your federal income tax return (Form 1040, U.S. Individual Income Tax Return; Form 1040-SR, U.S. Tax Return for Seniors; Form 1040NR, U.S. Nonresident Alien Income Tax Return; or Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents) before you begin your Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Use information from your federal income tax return to complete your Form 540NR. Complete and mail Form 540NR by April 15, 2020. If unable to mail your return by this date see page 2.

To get forms and publications referred to in these instructions, go to ftb.ca.gov/forms or see "Where To Get Income Tax Forms and Publications."

 **Tip** You may qualify for the federal earned income tax credit. See page 2 for more information.

Note: The lines on Form 540NR are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Form 540NR. So the line number that follows line 19 on Form 540NR is line 31.

Caution: Form 540NR has five sides. If filing Form 540NR, you must send all five sides to the Franchise Tax Board (FTB).

If you need to amend your Form 540NR, complete an amended Form 540NR and check the box at the top of Form 540NR indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540NR. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 27.

Filing in Your Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your Social Security Number(s) or Individual Taxpayer Identification Number(s) at the top of Form 540NR, Side 1.
- Print numbers and CAPITAL LETTERS in the space provided. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. **Do not** enter a dash or the word "NONE."

Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of Form 540NR.

Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information

Use the Additional Information field for "In-Care-of" name and other supplemental address information only.

Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Principal Business Activity (PBA) Code

For federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040 or 1040-SR), line B.

Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Prior Name

If you or your spouse/RDP filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSNs in the spaces provided. If you file a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. It is a nine-digit number that always starts with the number 9.

Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Usually, your California filing status must be the same as the filing status you used on your federal income tax return.

Exception for Married Taxpayers Who File a Joint Federal Income Tax Return – You may file separate California returns if either spouse was either of the following:

- An active member of the United States Armed Forces or any auxiliary military branch during 2019.
- A nonresident for the entire year and had no income from California sources during 2019.

Caution - Community Property States: If either spouse earned California source income while domiciled in a community property state, the community income will be split equally between the spouses. Both spouses will have California source income and they will **not** qualify for the nonresident spouse exception. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

If you did not file a federal tax return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

Registered domestic partners (RDPs) who file single for federal **must file** married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

Nonresident Alien – A joint tax return may be filed if, in the case of a nonresident alien married to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

If You Filed Federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use the head of household or married/RDP filing jointly filing statuses. Instead, use single, married/RDP filing separately, or qualifying widow(er) filing status, whichever applies to you.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, California Head of Household Filing Status, for more information. See "Where To Get Income Tax Forms and Publications."

Exemptions

Line 6 – Can be Claimed as a Dependent

Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on Form 540NR, line 7.

Yes Ignore the instructions on Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Form 540NR indicating that you or your spouse/RDP is visually impaired. If you e-file, attach any requested forms, schedules and documents according to your software's instructions. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2019*, you should claim an additional exemption credit on line 9. If you are married/or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See "Voluntary Contribution Fund Descriptions" for more information.

*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

Total Taxable Income

Refer to your completed federal income tax return to complete this section.

Line 12 – California Wages

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

Line 13 – Federal Adjusted Gross Income (AGI) from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on Form 540NR, line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Account
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing single, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040 or 1040-SR. Transfer the amount from the California RDP Adjustments Worksheet, line 23, column D, or federal pro forma Form 1040 or 1040-SR, line 8b, to Form 540NR, line 13.

Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), Part II, line 23, column B)

If there are differences between your federal and California income, i.e. social security, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column B on Form 540NR, line 14.

If the amount on Schedule CA (540NR), Part II, line 23, column B is a negative number, do not transfer it to Form 540NR, line 14 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 16.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions (from Schedule CA (540NR), Part II, line 23, column C)

If there are differences between your federal and California deductions, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 23, column C on Form 540NR, line 16.

If the amount on Schedule CA (540NR), Part II, line 23, column C is a negative number, do not transfer it to Form 540NR, line 16 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 14.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should match the amount on Schedule CA (540NR), Part II, line 23, column D.

Line 18 – California Itemized Deductions or California Standard Deduction

Decide whether to itemize your deductions, such as charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law).
- Standard deduction.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married/or an RDP and filing separate Form 540NR, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

Also, if someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, see the California Standard Deduction Worksheet for Dependents.

Itemized Deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, lines 1 through 30. Enter the result on Form 540NR, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540NR, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box on Side 3, Part III of the Schedule CA (540NR), and complete Part III. Attach both the federal Schedule A (Form 1040 or 1040-SR) and California Schedule CA (540NR) to the back of your tax return.

Standard Deduction. Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, instead.

California Standard Deduction Chart for Most People	
Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.	
Your Filing Status	Enter On Line 18
1 – Single	\$4,537
2 – Married/RDP filing jointly	\$9,074
3 – Married/RDP filing separately	\$4,537
4 – Head of household	\$9,074
5 – Qualifying widow(er)	\$9,074

The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents	
Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return. Use whole dollars only.	
1. Enter your earned income from: line 2 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040 or 1040-SR . . .	1 _____
2. Minimum standard deduction	2 \$1,100.00
3. Enter the larger of line 1 or line 2 here	3 _____
4. Enter the amount shown for your filing status: <ul style="list-style-type: none"> • Single or married/RDP filing separately, enter \$4,537 • Married/RDP filing jointly, head of household, or qualifying widow(er), enter \$9,074 	4 _____
5. Standard deduction. Enter the smaller of line 3 or line 4 here and on the Form 540NR, line 18	5 _____


Line 19 – Taxable Income

Capital Construction Fund (CCF). If you claim a deduction on your federal Form 1040 or 1040-SR, line 11b for a contribution made to a CCF set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter "CCF" and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

California Taxable Income

When you figure your tax, use the correct filing status and taxable income amount.

Line 31 – Tax

 **Tip** e-file and you won't have to do the math. Go to ftb.ca.gov and search for **efile**.

To figure your tax on the amount on line 19, use one of the following methods and check the matching box on line 31:

- **Tax Table.** If your taxable income on line 19 is \$100,000 or less, use the tax table beginning on page 87. Use the correct filing status column in the tax table.
- **Tax Rate Schedules.** If your taxable income on line 19 is over \$100,000, use the tax rate schedules on page 92.
- **FTB 3800.** Generally, you use form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child who was 18 and under or a student under age 24 on January 1, 2020, and who had more than \$2,200 of investment income. Attach form FTB 3800 to the child's Form 540NR.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of \$11,000 or less (but not less than \$1,100) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 31. Attach form(s) FTB 3803 to your return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to ftb.ca.gov/tax-rates.

Line 32 – CA Adjusted Gross Income

Complete Schedule CA (540NR), Part IV, line 1 to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR). Enter on Form 540NR, line 32 the amount from Schedule CA (540NR), Part IV, line 1.

Line 36 – CA Tax Rate

In this computation, the FTB rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

Line 38 – CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Nonrefundable Child and Dependent Care Expenses Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. **If more than 1, enter 1.0000.**

Line 39 – CA Prorated Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount listed on the next page for your filing status, your credits will be limited.

If your filing status is: Is Form 540NR,
line 13 more than:

Single or married/RDP filing separately \$200,534
 Married/RDP filing jointly or qualifying widow(er) \$401,072
 Head of household \$300,805

Yes Complete the AGI Limitation Worksheet below.
No Multiply line 11 by line 38.

AGI Limitation Worksheet	
Use whole dollars only	
a Enter the amount from Form 540NR, line 13	a _____
b Enter the amount for your filing status on line b:	
• Single or married/RDP filing separately \$200,534	}
• Married/RDP filing jointly or qualifying widow(er) \$401,072	
• Head of household \$300,805	
c Subtract line b from line a	c _____
d Divide line c by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number	d _____
e Multiply line d by \$6	e _____
f Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not the dollar amounts)	f _____
g Multiply line e by line f	g _____
h Add the total dollar amounts from Form 540NR, line 7, line 8, and line 9	h _____
i Subtract line g from line h. If zero or less enter -0-	i _____
j Enter the number from the box on Form 540NR, line 10 (not the dollar amount)	j _____
k Multiply line e by line j	k _____
l Enter the dollar amount from Form 540NR, line 10	l _____
m Subtract line k from line l. If zero or less, enter -0-	m _____
n Add line i and line m. Enter the result here	n _____
o Multiply the amount on line n by the CA Exemption Credit Percentage on Form 540NR, line 38. Enter the result here and on Form 540NR, line 39	o _____

Line 41 – Tax from Schedule G-1 and Form FTB 5870A
 If you received a qualified lump-sum distribution in 2019 and you were born before January 2, 1936, get Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.
 If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.
 To get these forms, see “Order Forms and Publications.”

Special Credits and Nonrefundable Credits
 A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart on page 24 describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.
 If you are not claiming any other special credits go to line 50 and line 61 to see if you qualify for the nonrefundable child and dependent care expenses credit or the nonrefundable renter’s credit.

Box A – Did you complete federal Schedule C, D, E, or F and claim or receive any of the following (**Note:** If your business gross receipts are less than \$1,000,000 from all trades or businesses, you do not have to report AMT. For more information, see line 71 instructions.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541)

Yes Get and complete Schedule P (540NR). See “Order Forms and Publications.”
No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense
- Income from incentive stock options in excess of the amount reported on your return
- Income from installment sales of certain property

Yes Get and complete Schedule P (540NR). See “Order Forms and Publications.”
No Go to Box C.

Is Form 540NR,
line 17 more than:

Box C – If your filing status is:

- Single or head of household\$276,552
- Married/RDP filing jointly or qualifying widow(er) . . \$368,737
- Married/RDP filing separately\$184,365

Yes Get and complete Schedule P (540NR). See “Order Forms and Publications.”
No Your credits are not limited.

Line 50 – Nonrefundable Child and Dependent Care Expenses Credit
 Claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. To claim this credit, your federal adjusted gross income must be \$100,000 or less. Complete and attach form FTB 3506, Child and Dependent Care Expenses Credit. See “Where To Get Income Tax Forms and Publications.”

The care must have been provided in California. You must have California-sourced income (wages earned working in California or self-employment income from California business activities).
 A servicemember’s active duty military pay is considered earned income, regardless of whether the servicemember is domiciled in California. Get FTB Pub. 1032, Tax Information for Military Personnel, for more information.

Schedule P (540NR) – If you need to complete Schedule P (540NR) and you claim any of the credits on line 51 through line 53, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), Part III, Section B1, line 12 through line 14, on Form 540NR, line 55. Do not follow the instructions for line 55. Write “Schedule P (540NR)” to the left of the amount entered on line 55.

Line 51 – Credit for Joint Custody Head of Household — Code 170

You may **not** claim this credit if you used the head of household, married/RDP filing jointly, or the qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2019 (or if married or an RDP, you lived apart from your spouse/RDP for all of 2019 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

If your Federal AGI is more than \$200,534, subtract line n from the AGI Limitation Worksheet on page 12 from line 31 of the Form 540NR and enter this amount on line 1 of the worksheet below to calculate your credit.

Use the worksheet below to figure this credit **using whole dollars only**:

1. Subtract line 11 from line 31 on Form 540NR and enter the result here 1 _____
2. Enter the amount from Form 540NR, line 41 2 _____
3. Add line 1 and line 2 3 _____
4. Credit percentage — 30% 4 x .30 _____
5. Credit amount. Multiply line 3 by line 4. Enter on this line the result or \$484, whichever is less. Enter this amount on Form 540NR, line 51 5 _____

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 52 – Credit for Dependent Parent — Code 173

You may **not** claim this credit if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married or an RDP at the end of 2019 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother’s or father’s home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household, on this page.

On the last line of the worksheet, enter the result or \$484, whichever is less. Enter this amount on Form 540NR, line 52.

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 53 – Credit for Senior Head of Household — Code 163

Claim this credit if you:

- Were 65 years of age or older on December 31, 2019*.
- Qualified as a head of household in 2017 or 2018 by providing a household for a qualifying individual who died during 2017 or 2018.
- Did not have adjusted gross income over \$78,441 for 2019.

*If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.

If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2019 in order to claim this credit.

Use the worksheet below to figure this credit **using whole dollars only**:

1. Enter the amount from Form 540NR, line 19 1 _____
2. Credit percentage — 2% 2 x .02 _____
3. Credit amount. Multiply line 1 by line 2.
Enter on this line the result or \$1,478, whichever is less.
Enter this amount on Form 540NR, line 53 3 _____

Line 54 and Line 55 – Credit Percentage and Credit Amount

If you claimed credits on line 51, line 52, or line 53, complete the worksheet below to compute your credit percentage and the allowable prorated credit to enter on line 55 **using whole dollars only**. If you completed Schedule P (540NR), see the instructions above the line 51 instructions.

Part I – Credit Percentage

1. Enter the percentage amount from line 38 here and on Form 540NR, line 54. **If more than 1, enter 1.0000** 1 _____

Part II – Credit Amount

Credit for Joint Custody Head of Household

1. Enter the amount from Form 540NR, line 51 1 _____
2. Credit Percentage from Part I, line 1 2 x _____
3. Multiply line 1 by line 2 3 _____
4. **Enter the lesser of the amount from line 3 or \$484** 4 _____

Credit for Dependent Parent

5. Enter the amount from Form 540NR, line 52 5 _____
6. Credit Percentage from Part I, line 1 6 x _____
7. Multiply line 5 by line 6 7 _____
8. **Enter the lesser of the amount on line 7 or \$484** 8 _____

Credit for Senior Head of Household

9. Enter the amount from Form 540NR, line 53 9 _____
10. Credit Percentage from Part I, line 1 10 x _____
11. Multiply line 9 by line 10 11 _____
12. **Enter the lesser of the amount on line 11 or \$1,478** 12 _____

Total Prorated Credits

13. Add line 4, line 8, and line 12. Enter the result here and on Form 540NR, line 55 13 _____

Line 58 through Line 60 – Additional Special Credits

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 58 and line 59.

To claim more than two credits, use Schedule P (540NR), Part III. See Schedule P (540NR) instructions, “How to Claim Your Credits.”

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit.

Credit for Child Adoption Costs — Code 197

For the year in which an adoption decree or an order of adoption is entered (e.g. adoption is final), claim a credit for 50% of the cost of adopting a child who was both:

- A citizen or legal resident of the United States
- In the **custody** of a California public agency or a California political subdivision

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency
- Medical expenses not reimbursed by insurance
- Travel expenses for the adoptive family

Note:

- This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

1. Enter qualifying costs for the child	1	_____
2. Credit percentage — 50%	2	_____ x .50
3. Credit amount. Multiply line 1 by line 2.		
Do not enter more than \$2,500	3	_____

Your allowable credit is limited to \$2,500 for 2019. You may carryover the excess credit to future years until the credit is used.

Line 61 – Nonrefundable Renter’s Credit

If you paid rent for at least six months in 2019 on your principal residence located in California you may qualify to claim the nonrefundable renter’s credit which may reduce your tax. Complete the qualification record on page 21.

Line 63

Subtract the amount on line 62 from the amount on line 42. Enter the result on line 63. If the amount on line 62 is more than the amount on line 42, enter -0-.

Other Taxes

Attach the specific form or statement required for each item below.

Line 71 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$98,330 married/RDP filing jointly or qualifying widow(er)
- \$73,748 single or head of household
- \$49,163 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$7,750 plus the child’s earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information. See “Where To Get Income Tax Forms and Publications.”

Line 72 – Mental Health Services Tax

If your taxable income or nonresident CA source taxable income is more than \$1,000,000, compute the Mental Health Services tax below **using whole dollars only**:

1. CA Taxable income from Form 540NR, line 35	1	_____
2. Less	2	\$(1,000,000)
3. Subtotal	3	_____
4. Tax rate – 1%	4	x _____ .01
5. Mental Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on Form 540NR, line 72	5	_____

Line 73 – Other Taxes and Credit Recapture

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 73 and write “FTB 3805P” to the left of the amount.

In general, California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 73. Write “NQDC” on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 73. Write “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 73.

If you used form(s):

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit

Include the additional tax for credit recapture, if any, on line 73. Write the form number on the dotted line to the left of the amount on line 73.

Payments

Have your federal Form(s) W-2, Wage and Tax Statement, W-2G, Certain Gambling Winnings, 1099-DIV, Dividends and Distributions, 1099-INT, Interest Income, 1099-MISC, Miscellaneous Income, 1099-OID, Original Issue Discount, 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., California Form(s) 592-B, Resident and Nonresident Withholding Tax Statement, and 593, Real Estate Withholding Tax Statement, before you begin this section.

If you received wages and do not have a Form W-2, see page 25, Question 2.

Line 81 – California Income Tax Withheld

Enter the total California income tax withheld from your federal Form(s):

- W-2, box 17
- W-2G, box 15
- 1099-DIV, box 15
- 1099-INT, box 17
- 1099-MISC, box 16
- 1099-OID, box 14
- 1099-R, box 12

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), line 15e. Do not include nonresident or real estate withholding from Form(s) 592-B or 593, on this line as withholding. See line 83. If you had California tax withheld and did not receive Form(s) W-2 or 1099, contact the entity that paid the income.

If you received Form(s) 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, or 1099-R showing California income tax withheld, include in the total on line 81 the amount(s) withheld and attach a copy of the Form(s) 1099 to the lower front of your tax return.

Generally, tax should not be withheld on Form 1099-MISC. If you want to pre-pay tax on income reported on Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

Line 82 – 2019 CA Estimated Tax and Other Payments

Enter the total of any:

- California estimated tax payments you made using 2019 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2018 California income tax return that you applied to your 2019 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541) or an S corporation on Schedule K-1(100S).

If you are including NCNR tax, write "LLC" on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of the NCNR tax claimed. The LLC's return must be filed before an individual member's account can be credited. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F283
 TAXPAYER SERVICES CENTER
 FRANCHISE TAX BOARD
 PO BOX 942840
 SACRAMENTO CA 94240-0040

To view payments made or get your current account balance, go to ftb.ca.gov and login or register for MyFTB.

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Form 540NR explaining that payments were made under both SSNs. If you e-file, attach any requested forms, schedules and documents according to your software's instructions.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2020 and did not have a California tax liability in 2019.

Line 83 – Withholding (Form 592-B and/or 593)

If you were a nonresident who received California source income or sold California real estate, enter the total California tax withheld from your Form(s) 592-B and 593. Attach a copy of Form(s) 592-B and 593 to the lower front of Form 540NR, Side 1.

If your filing status changed after escrow closed and before filing your California tax return, please contact us at 888.792.4900, prior to filing your California tax return, for instructions on how to claim your withholding credit.

Do not include withholding from other forms on this line. Do not include NCNR member's tax from Schedule K-1 (568), line 15e as withholding, see line 82.

Line 84 – Excess California SDI (or VPD) Withheld

You may be entitled to claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) if you meet **all** of the following conditions:

- You had **two or more** California employers during 2019.
- You received more than \$118,371 in gross wages from California sources.
- The amounts of SDI (or VPD) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to your Form 540NR.

If SDI (or VPD) was withheld from your wages by a single employer, at a rate of more than 1.00% of your gross wages, you may not claim excess SDI (or VPD) on your Form 540NR. Contact the employer for a refund.

To determine the amount to enter on line 84, complete the Excess SDI (or VPD) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPD) separately for each spouse/RDP.

Excess SDI (or VPD) Worksheet		
Use whole dollars only		
Follow the instructions below to figure the amount of excess SDI to enter on Form 540NR, line 84. If you are married or an RDP and file a joint tax return, you must figure the amount of excess SDI (or VPD) separately for each spouse/RDP.		
	You	Your Spouse/RDP
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here	1	
2. 2019 SDI (or VPD) limit.	2	\$1,183.71
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in whole dollars only , on Form 540NR, line 84.	3	
If zero or less, enter -0- on line 84.		

Line 85 – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 22.

Line 86 - Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 30.

Line 87

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540NR), Part III, line 16 under the Claim of Right.

Claim of Right: If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), Schedule CA (540), or Schedule CA (540NR), column E, to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

Overpaid Tax or Tax Due

To avoid a delay in the processing of your tax return, enter the correct amounts on line 101 through line 104.

Line 101 – Overpaid Tax

If the amount on line 87 is more than the amount on line 74, subtract the amount on line 74 from the amount on line 87. Enter the result on line 101. Your payments and credits are more than your tax.

Line 102 – Amount You Want Applied to Your 2020 Estimated Tax

Apply all or part of the amount on line 101 to your estimated tax for 2020. Enter on line 102 the amount of line 101 you want applied to 2020.

An election to apply an overpayment against estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

Line 103 – Overpaid Tax Available This Year

If you entered an amount on line 102, subtract it from the amount on line 101. Enter the result on line 103. You may have this entire amount refunded to you or make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 104 and go to the instructions for contributions.

Line 104 – Tax Due

If the amount on line 87 is less than the amount on line 74, subtract the amount on line 87 from the amount on line 74. Enter the result on line 104. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 104 is \$500 or more (\$250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 81 is less than 90% of the amount of your total tax on line 74.

If you owe a penalty, the FTB will figure the penalty and send you a bill.

Contributions

You can make voluntary contributions to the funds listed on Form 540NR, Side 4. See "Voluntary Contributions Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Code 400 – Contribution to California Seniors Special Fund

If you and/or your spouse/RDP are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$244 or \$122 per spouse/RDP. Contributions entered on code 400 will be distributed to The Area Agency on Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Use the worksheet below to figure your contribution:

1. If you contribute, enter \$122; if you and your spouse/RDP contribute, enter \$244. 1 _____
2. Enter the ratio from Form 540NR, line 38 2 _____
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here 3 _____

You may contribute any amount up to the amount on line 3. Enter your contribution on the line for code 400.

Line 120 – Total Contributions

Add code 400 through code 444. Enter the result on line 120.

Amount You Owe

Add or subtract correctly to figure the amount you owe.

Line 121 – Amount You Owe

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Form 540NR. If you entered an amount on line 120, add that amount to the amount on line 104. Enter the result on line 121. This is the amount you owe with your Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103 enter the difference on line 121.

To avoid a late filing penalty, file your Form 540NR by the extended due date even if unable to pay the amount you owe.

Mandatory Electronic Payments. You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov/e-pay. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, you may use this convenient option if you e-file. Provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to ftb.ca.gov/pay for more information.

- **Credit Card** – Whether you e-file or file by mail, you can use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corporation website at officialpayments.com, and use the jurisdiction code 1555. Official Payments Corporation charges a convenience fee for using this service.
- **Check or Money Order** – Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and “2019 Form 540NR” on the check or money order. Enclose, but **do not** staple, your payment with your return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2019 tax payment and any 2020 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns.

Do not mail a copy of your e-filed tax return.

A penalty may be imposed if your check is returned by your bank for insufficient funds.

If you enter an amount on line 122 or line 123, see the instructions for line 124 for information about how to prepare your check or money order.

Paying by Credit Card – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corporation based on the amount of your tax payment.

Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: \$1

Example: Tax Payment = \$753.56 Convenience Fee = \$17.33

When will my payments be effective?

Your payment is effective on the date you charge it.

What if I change my mind?

If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?

Once you have determined the type of payment and how much you owe, the following information is needed:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN (or ITIN)
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corporation website at officialpayments.com and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST. Official Payments Corporation will tell you the convenience fee before you complete your transaction. Decide whether to complete the transaction at that time.

Payment Date : _____ Confirmation Number: _____

If you cannot pay the full amount shown on Form 540NR, line 121, see the information regarding monthly payments on page 25, question 4.

Interest and Penalties

If you file your tax return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Do not reduce the amount on line 101 or increase the amount on line 104 by any penalty or interest amounts. Enter on Form 540NR, line 122 the amount of interest and penalties.

Line 122 – Interest and Penalties

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to ftb.ca.gov and search for **interest rates**.

Late Filing of Tax Return. If you do not file your tax return by October 15, 2020, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2020. The minimum penalty for filing a tax return more than 60 days late is \$135 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. If you fail to pay your total tax liability by April 15, 2020, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2020, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

Other Penalties. We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

Line 123 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than \$150,000 or \$75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/RDP filing separately).
- You did not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your return, whichever is earlier. Get the 2019 form FTB 5805 for more information.

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 104 less than \$500 (\$250 if married/RDP filing separately)?

Yes **Stop.** You may not be subject to an estimated payment penalty.
No Continue. You may be subject to an estimated payment penalty.

Is line 104 less than 10% of the amount on line 63 (excluding the tax on lump-sum distributions on line 41)?

Yes **Stop.** You may not be subject to an estimated payment penalty.
No You may be subject to an estimated payment penalty, see form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications."

If you complete one of these forms, enter the amount of the penalty on line 123 and check the correct box on line 123. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if no penalty is owed.

See "Important Dates" for more information on estimated tax payments and how to avoid the underpayment penalty.

Line 124 – Total Amount Due

Is there an amount on line 121?

Yes Add line 121, line 122, and line 123. Enter the result on line 124.

For payment options, see line 121 instructions.

No Go to line 125.

Refund and Direct Deposit

Line 125 – Refund or No Amount Due

Did you report amounts on line 120, line 122, or line 123?

No Enter the amount from line 103 on line 125. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540NR requesting the refund.

Yes Combine the amounts from line 120, line 122, and line 123. If the result is:

- More than line 103, subtract line 103 from the sum of line 120, line 122, and line 123 and enter the result on line 124. This is your total amount due. For payment options, see line 121 instructions.
- Less than line 103, subtract the sum of line 120, line 122, and line 123 from line 103 and enter on line 125. This is your refund amount.

Line 126 and Line 127 – Direct Deposit of Refund

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on this page.

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least \$1. When filing an original return, the total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

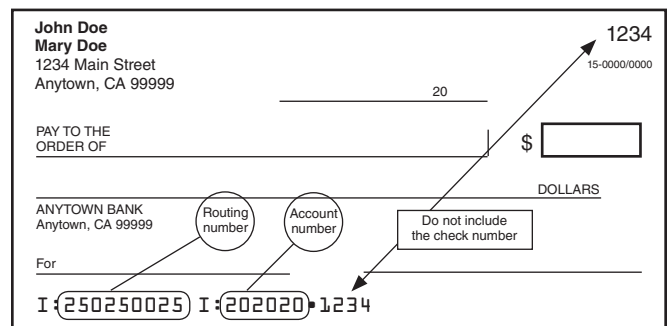
When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be

entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

Adjusted Refunds – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to ftb.ca.gov and search for **direct deposit**.

Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return. Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit scholarshare529.com for instructions.

Sign Your Tax Return

Sign your tax return in the designated space on Side 5. If you file a joint tax return, your spouse/RDP must also sign it.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information the FTB will be able to provide you better customer service.

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other spouse/RDP may have to pay the tax due. See "Innocent Joint Filer Relief" under Additional Information section for more information.

Paid Preparer's Information. If you pay a person to prepare your Form 540NR, that person signs and completes the area at the bottom of Side 5 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee. If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2019 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the “Yes” box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and tax return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee’s authorization, go to ftb.ca.gov/poa.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee’s name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to your 2019 tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a “Power of Attorney” (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to ftb.ca.gov/poa.

Check Your Social Security Number (or ITIN). Verify that you have written your social security number (or ITIN) in the spaces provided at the top of Form 540NR. If you file a joint tax return, verify that you and your spouse’s/RDP’s numbers are entered in the same order as your names.

Filing Your Tax Return

Important: Attach a copy of your federal income tax return, and all supporting federal forms and schedules to the back of Form 540NR.

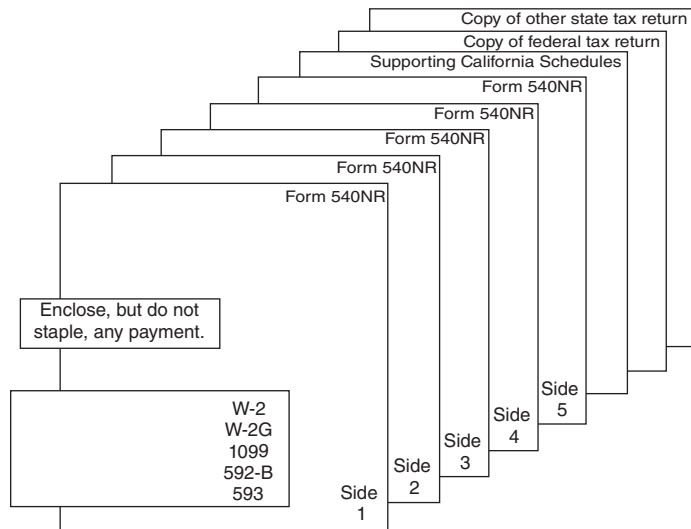
Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B, and 593. Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Form(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2020, contact your employer or go to ftb.ca.gov and login or register for MyFTB. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See “Where To Get Income Tax Forms and Publications.”

If you forget to send your Form(s) W-2 or any other withholding form(s) with your income tax return, do not send it separately, or with another copy of your tax return. Wait until the FTB requests it from you.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



Caution: Form 540NR has five sides. If filing Form 540NR, you must file all five sides with the FTB.

Mailing Your Tax Return

If you owe, mail your tax return to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

If you have a refund, or if no amount due, mail your tax return to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

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Visit our website:

ftb.ca.gov

Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to ftb.ca.gov to check your e-file options.

If you were a resident of California for at least six months in 2019 and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **Do not mail this record. Keep with your tax records.**

<p>1. Were you a resident of California for at least six full months of the tax year in 2019? Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse/RDP may claim up to a maximum of \$60 if he or she was a resident during 2019, and is otherwise qualified. YES. Go to question 2. NO. Stop. You do not qualify for this credit.</p>																															
<p>2. Is your adjusted gross income from all sources on your Form 540NR, line 17: • \$42,932 or less if single or married/RDP filing separately • \$85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)? YES. Go to question 3. NO. Stop here. You do not qualify for this credit.</p>																															
<p>3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence? YES. Go to question 4. NO. Stop here. You do not qualify for this credit.</p>																															
<p>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019? NO. Go to question 6. YES. Go to question 5.</p>																															
<p>5. For more than half the year in 2019, did you live in the home of the person who can claim you as a dependent? NO. Go to question 6. YES. Stop here. You do not qualify for this credit.</p>																															
<p>6. Was the property you rented exempt from property tax in 2019? You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit. NO. Go to question 7. YES. Stop here. You do not qualify for this credit.</p>																															
<p>7. Did you claim the homeowner's property tax exemption anytime during 2019? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 8. YES. If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.</p>																															
<p>8. Were you single in 2019? YES. Go to question 11. NO. Go to question 9.</p>																															
<p>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 11. YES. If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.</p>																															
<p>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2019? YES. Go to question 11. NO. Stop here. You do not qualify for this credit.</p>																															
<p>11. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2019. Enter the amount on the line below. If married/RDP filing jointly where one spouse/RDP claimed the homeowner's property tax exemption and both spouses/RDPs lived apart for the entire year, enter half of the amount listed on the chart for married/RDP filing jointly on the line below. Follow the instructions next to the chart.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th rowspan="2" style="text-align: left; padding: 5px;">Filing status</th> <th colspan="7" style="text-align: center; padding: 5px;">Number of months</th> </tr> <tr> <th style="padding: 5px;">6</th> <th style="padding: 5px;">7</th> <th style="padding: 5px;">8</th> <th style="padding: 5px;">9</th> <th style="padding: 5px;">10</th> <th style="padding: 5px;">11</th> <th style="padding: 5px;">12</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Single or married/RDP filing separately</td> <td style="text-align: center; padding: 5px;">\$30</td> <td style="text-align: center; padding: 5px;">\$35</td> <td style="text-align: center; padding: 5px;">\$40</td> <td style="text-align: center; padding: 5px;">\$45</td> <td style="text-align: center; padding: 5px;">\$50</td> <td style="text-align: center; padding: 5px;">\$55</td> <td style="text-align: center; padding: 5px;">\$60</td> </tr> <tr> <td style="padding: 5px;">Married/RDP filing jointly, head of household or qualifying widow(er)</td> <td style="text-align: center; padding: 5px;">\$60</td> <td style="text-align: center; padding: 5px;">\$70</td> <td style="text-align: center; padding: 5px;">\$80</td> <td style="text-align: center; padding: 5px;">\$90</td> <td style="text-align: center; padding: 5px;">\$100</td> <td style="text-align: center; padding: 5px;">\$110</td> <td style="text-align: center; padding: 5px;">File Form 540</td> </tr> </tbody> </table> <p style="margin-top: 10px;">\$ _____</p> <p style="margin-top: 10px;">If this credit is the only special credit you are claiming, enter the amount on your Form 540NR, line 61. If you are a Form 540NR filer and are claiming additional special credits in addition to this credit, go to the instructions on page 12 for Form 540NR.</p>	Filing status	Number of months							6	7	8	9	10	11	12	Single or married/RDP filing separately	\$30	\$35	\$40	\$45	\$50	\$55	\$60	Married/RDP filing jointly, head of household or qualifying widow(er)	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540
Filing status		Number of months																													
	6	7	8	9	10	11	12																								
Single or married/RDP filing separately	\$30	\$35	\$40	\$45	\$50	\$55	\$60																								
Married/RDP filing jointly, head of household or qualifying widow(er)	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540																								

Street Address _____ **City, State, and ZIP Code** _____ **Dates Rented in 2019 (From _____ to _____)**

a _____
b _____

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name _____ **Street Address** _____ **City, State, ZIP Code, and Telephone Number** _____

a _____
b _____

Voluntary Contribution Fund Descriptions

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to ftb.ca.gov and search for **voluntary contributions**.

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$244 or \$122 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Code 401, Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information, go to cdph.ca.gov and search for **Alzheimer**.

Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to cbcrp.org. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Fund – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Voluntary Tax Contribution Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 410, California Sea Otter Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Voluntary Tax Contribution Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 422, School Supplies for Homeless Children Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

Code 423, State Parks Protection Fund/Parks Pass Purchase – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

Code 425, Keep Arts in Schools Voluntary Tax Contribution Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education.

Code 440, Rape Kit Backlog Voluntary Tax Contribution Fund – Contributions will be used for DNA testing in the processing of rape kits.

Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar, for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California Voluntary Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team Program that trains peace officers to assist, and engage safely with persons living with mental illness.

Code 443, Schools Not Prisons Voluntary Tax Contribution Fund – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

CREDIT CHART

Credit Name	Code	Description
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: business.ca.gov
Child Adoption Costs – Worksheet on page 14	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 12	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: treasurer.ca.gov/cefa
Dependent Parent – See page 13	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Earned Income Tax – FTB 3514	None	This refundable credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.
Young Child Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the CA Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year.
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Joint Custody Head of Household – Worksheet on page 13	170	30% of tax up to \$484 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New California Motion Picture and Television Production – FTB 3541	237	For taxable years beginning on or after January 1, 2016, the new credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: film.ca.gov
New Donated Fresh Fruits or Vegetables – FTB 3814	238	15% of the qualified value of the donated fresh fruits or vegetables made to California food banks, based on weighted average wholesale price
New Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a tentative credit reservation for that full-time employee.
Nonrefundable Renter's – See page 21	None	For California residents who paid rent for their principal residence for at least 6 months in 2019 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2019
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – Worksheet on page 13	163	2% of taxable income up to \$1,478 for seniors who qualified for head of household in 2017 or 2018 and whose qualifying individual died during 2017 or 2018

Repealed Credits: The expiration dates for the credits listed below have passed. However, these credits had carryover provisions. You may claim these credits only if you have an unused carryover available from prior years. If you are not required to complete Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents, get form FTB 3540, Credit Carryover and Recapture Summary, to figure your credit carryover to future years. For EZ, LAMBRA, MEA or TTA credit carryovers, get form FTB 3805Z, form FTB 3807, form FTB 3808, or form FTB 3809. See “Where To Get Income Tax Forms and Publications”.

Agricultural Products	175	Energy Conservation	182	Recycling Equipment	174
California Motion Picture and Television Production	223	Enterprise Zone Hiring	176	Residential Rental & Farm Sales	186
Commercial Solar Electric System	196	Enterprise Zone Sales or Use Tax	176	Rice Straw	206
Commercial Solar Energy	181	Environmental Tax	218	Ridesharing	171
Community Development Financial Institutions Investment	209	Farmworker Housing	207	Salmon & Steelhead Trout Habitat Restoration	200
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Frequently Asked Questions

(Go to ftb.ca.gov for more frequently asked questions.)

1. What if I can't file by April 15, 2020, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. If you cannot file because you have not received all your federal Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals. Mail it to the FTB with your payment by April 15, 2020, or pay online at ftb.ca.gov/pay. Then, when you receive all your federal Form(s) W-2, complete and mail your tax return by October 15, 2020, (you must use Form 540NR).

2. I never received a federal Form W-2. What should I do?

If not all your Forms W-2 were received by January 31, 2020, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or federal Form 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. Go to ftb.ca.gov/forms or see "Where To Get Income Tax Forms and Publications." For online wage and withholding information, go to ftb.ca.gov and login or register for MyFTB.

3. How can I get help?

Throughout California more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to ftb.ca.gov and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2019 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2020, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. **Do not mail it with your tax return.**

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

To order this form, go to ftb.ca.gov/forms or call 800.338.0505, follow the recorded instructions and enter code **949** when instructed.

For information on how to pay by credit card, go to ftb.ca.gov/pay, or call 800.338.0505, follow the recorded instructions and enter code **610** when instructed.

5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type.

6. How can I check on the status of my refund?

Go to ftb.ca.gov and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service.

7. I discovered an error on my tax return. What should I do?



If you discover an error on your California income tax return, after you filed it (paper or e-file), file an amended Form 540NR and attach Schedule X, California Explanation of Amended Return Changes, to correct your previously filed tax return. Get Schedule X at ftb.ca.gov/forms or call 800.338.0505, follow the recorded instructions and enter code **908** when instructed.

8. The IRS made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. File an amended Form 540NR and Schedule X to correct your previously filed income tax return, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have any questions relating to the IRS audit adjustments, call 916.845.4028.

For general tax information or questions, call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. Go to ftb.ca.gov/forms or see "Order Forms and Publications."

File an amended Form 540NR and Schedule X only if the change affected your California tax liability.

9. How long should I keep my tax information?

Requests for information from you regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. **(Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover losses (e.g., net operating losses, capital losses, passive losses, casualty losses, etc.).

10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Go to ftb.ca.gov and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at ftb.ca.gov/forms. If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

Owe Money? Web Pay lets you pay online, so you can schedule it and forget it! Go to ftb.ca.gov/pay for more information.

Additional Information

California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you, the use tax** will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the California Department of Tax and Fee Administration by going to their website at cdtfa.ca.gov, selecting "Register", and choosing the option to "Pay use tax, lumber assessment and/or Prepaid MTS Surcharge on one-time purchase."

If you file a federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the California Department of Tax and Fee Administration. If you do not sell tangible personal property, but you have at least \$100,000 in business gross receipts, you may be required to register with the California Department of Tax and Fee Administration to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, go to the California Department of Tax and Fee Administration's website at cdtfa.ca.gov or call their Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities). Income tax information is not available at these numbers.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final tax return must be filed for a person who died in 2019 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2019. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at ftb.ca.gov/forms or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m., except holidays.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a \$20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or you request copies from a field office that assisted you in completing your tax return. See "Order Forms and Publications."

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to ftb.ca.gov and search for **real estate tax** or get federal Publication 17, Your Federal Income Taxes-For Individuals, Chapter 23.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040 or 1040-SR), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at RegisterToVote.ca.gov. For more information about how and when to register to vote, visit sos.ca.gov/elections.

It's Your Right . . . Register and Vote

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign forms FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of forms FTB 8453 or FTB 8879.
- Any original CA Forms 592-B, 593, and federal Forms W-2, 1099-G, and other Form(s) 1099.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error by filing an amended Form 540NR and Schedule X to correct your previously filed tax return.

Instructions for Filing a 2019 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state’s taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for “Protective claim for refund” on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

Military Compensation – If you are filing an amended return to exclude military compensation as a result of the Servicemembers Civil Relief Act (P.L. 108-189), check box k for “Military HR 100” on Schedule X, Part II, line 1. In addition, attach a copy of your military Form W-2, Wage and Tax Statement, revised Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and any other affected forms or schedules to your amended Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. If you are amending a taxable year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Beginning in 2009, the Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For additional information, get FTB Pub. 1032, Tax Information for Military Personnel.

Do not attach your previously filed return to your amended return.

Do not file an amended return to correct your SSN, name, or address, instead, call or write us. See “Contacting the Franchise Tax Board” for more information.

Use Tax – **Do not** amend your return to correct a “use tax” error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at cdtfa.ca.gov or call **800.400.7115**.

Amount You Want Applied To Your 2020 Estimated Tax – Enter zero on amended Form 540NR, line 102 and get the instructions for Schedule X for the actual amount you want applied to your 2020 estimated tax.

Voluntary Contributions – You cannot amend voluntary contributions. Enter the amount from your original return.

Direct Deposit – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540NR through line 125. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 do not equal Schedule X, line 11, the FTB will issue a paper check.

Purpose

Use Form 540NR to amend your original or previously filed California nonresident or part-year resident income tax return. If the FTB adjusted your return, you should use the amounts as adjusted by the FTB. Check the box at the top of Form 540NR indicating AMENDED return and follow the instructions. Submit the completed amended Form 540NR and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th: If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th – October 15th): If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed after October 15th: If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at ota.ca.gov or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box I for “Informal claim” on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540NR and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 95.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in a RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Exception for Filing a Separate Tax Return – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was either of the following:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended.
- A nonresident for the entire year and had no income from California sources during the year being amended.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California unless you meet one of the exceptions listed above.

Married/RDP Filing Jointly to Married/RDP Filing Separately – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

Exception: A married couple who meets the “Exception for filing a separate tax return” shown above may change from joint to separate tax returns after the due date of the tax return.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540NR instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

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ftb.ca.gov

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2019 Instructions for Schedule CA (540NR)

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

What's New

Loophole Closure and Small Business and Working Families Tax Relief Act of 2019

– The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). California Revenue and Taxation Code (R&TC) does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:

- California Achieving a Better Life Experience (ABLE) Program
- Student loan discharged on account of death or disability
- Federal Deposit Insurance Corporation (FDIC) Premiums
- Excess employee compensation
- Excess business loss

Alimony – California law **does not** conform to changes made by the TCJA to federal law regarding alimony and separate maintenance payments that are not deductible by the payor spouse, and are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). For more information, see specific line instructions in Part II, Section B, line 2a and Section C, line 18a.

Student Loan Discharged Due to Closure of a For-Profit School – California law allows an income exclusion for an eligible individual who is granted a discharge of any student loan under specified conditions. This income exclusion has now been expanded to include a discharge of student loans occurring on or after January 1, 2019, and before January 1, 2024, for individuals who attended a Brightwood College school or a location of The Art Institute of California. For more information, see specific line instructions in Part II, Section B, line 8g.

Charitable Contribution and Business Expense Deduction Disallowance – For taxable years beginning on or after January 1, 2014, California law disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets specific conditions, including that they are named in any of several specified criminal complaints. For more information, see specific line instructions in Part III, lines 11 or 12 and Part II, Section B, line 3, respectively.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California R&TC in the instructions. Taxpayers should not consider the instructions as authoritative law.

Conformity

For updates regarding federal acts, go to ftb.ca.gov and search for **conformity**.

Federal Tax Reform - In general, California R&TC does not conform to all of the changes under the TCJA. For adjustments due to the TCJA, see the specific line instructions for the following items:

- Combat zone extended to Egypt's Sinai Peninsula
- Moving expenses and reimbursements
- Limitation on deduction of business interest
- Limitation on employer's deduction for fringe benefit expenses
- Limitation on wagering losses
- Sexual harassment settlements
- IRC Section 965 deferred foreign income
- Global intangible low-taxed income (GILTI) under IRC Section 951A
- Qualified equity grants
- Expanded use of 529 account funds
- Living expenses for members of Congress

- Limitation on state and local tax deduction
- Mortgage & home equity indebtedness interest deduction
- Limitation on charitable contribution deduction
- College athletic seating rights
- Casualty or theft loss(es)
- Miscellaneous itemized deductions

Registered Domestic Partners (RDP) – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS). For column A, Part II and Part III, combine each line item of your federal amounts from each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

Military Personnel – Servicemembers domiciled outside of California and their spouses may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Single Member Limited Liability Company (SMLLC) – If you are a single member limited liability company, that is organized or doing business in California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get Form 568 Limited Liability Company Tax Booklet for more information.

Amended Tax Returns – If you are an active duty military servicemember domiciled outside California and you included your military compensation in income from all sources, you may file an amended tax return for tax years with an open statute of limitations. For more information, get FTB Pub. 1032 and see instructions for amended returns in the 540NR booklet.

Part-Year Residents – Complete the Part-Year Resident Worksheet on page 52 to determine the amounts to enter on Part II, Section A, line 1 through line 6 and Section B, line 1 through line 9, column E.

Avoid Common Mistakes on this Schedule.

Column A – Copy the amounts from your federal tax return. Use the (b) amounts on line 2, line 3, line 4, line 5, and the (d) amount on line 4, from your federal tax return. Form 1040, U.S. Individual Income Tax Return, line 8b, or Form 1040-SR, U.S. Tax Return for Seniors, line 8b, should equal Schedule CA (540NR), Part II, line 23, column A.

Column B (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8) – Subtract income that is not taxable to a California resident such as California lottery winnings and social security benefits. **Do not use column B to deduct** income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in state and federal tax law. Generally, if a full-year California resident cannot subtract income in column B, a nonresident or part-year resident may not subtract income in column B.

Column C (Part II, Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8) – Add income that was not taxed on your federal tax return but is taxable to a California resident such as foreign income or interest/dividends from non-California municipal bonds.

Column D – Combine the columns (column A - column B + column C). Part II, line 23, column D, should equal Form 540NR, line 17. The amounts in this column represent income earned from all sources as if you were a full-year California resident, after applying California and federal law differences.

Column E – Enter all income from all sources while a resident of California and income from California sources while a nonresident.

Purpose

Use Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, to determine California taxable income by doing the following:

- Identify the domiciles and current and past residency information.
- Enter the amounts of income and deductions reported on your federal tax return.
- Adjust the income and deductions reported on your federal tax return for differences in California and federal law.
- Determine the portion of income reported on your federal tax return that was earned or received while you were a California resident.
- Determine the portion of income reported on your federal tax return that was earned or received from California sources while you were a nonresident.
- Determine your allowable standard deduction or itemized deductions.

Specific Line Instructions

Part I Residency Information

Answer all the questions in this part for you and your spouse/RDP. If a question does not apply, then leave the line **blank**. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status
- FTB Pub. 1032, Tax Information for Military Personnel

Use the two letter state abbreviations to complete this section. If you do not know your state abbreviation, visit the United States Postal Service website at usps.com for assistance. If you did not reside in the United States or a U.S. Possession, use the code "FC." The code "FC" is the abbreviation for foreign country.

Line 2 – Domicile and Military

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

Line 6 – The number of days I spent in California

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Line 7 – I owned a home/property in California

This includes property owned directly or indirectly through a trust or other entity.

Line 8 – Before 2019: I was a California resident for the period of

Enter your most recent period of California residency. If you became a nonresident during taxable year 2019, use December 31, 2018 as your end date.

Part II Income Adjustment Schedule

Column A – Federal Amounts

Enter all the amounts shown on your federal tax return on the corresponding lines in column A.

If married/RDP filing separately under either exception described in the instructions for Form 540NR, enter in column A the amounts you would have reported on a separate federal tax return. Attach a statement to the tax return showing how the income and expenses were split between you and your spouse/RDP.

Section A, Line 1 through Line 6, and Section B, Line 1 through Line 8

Enter in Section A, line 1 through line 6, and Section B, line 1 through line 8 the same amounts you entered on federal Form 1040 or 1040-SR, line 1 through line 6; and federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 1 through line 8; or Form 1040NR, U.S. Nonresident Alien Income Tax Return, line 8 through line 21 for the same types of income.

Line 9 – Total

Combine the amounts in Section A, line 1 through line 6, and Section B, line 1 through line 8. Enter the total on line 9. This number should be the same as the amount on federal Form 1040 or 1040-SR, line 7b; or Form 1040NR, line 23.

Line 10 through Line 17 and Line 19 through Line 21

Enter the same amounts you entered on federal Schedule 1 (Form 1040 or 1040-SR), line 10 through line 17 and line 19 through line 21; or Form 1040NR, line 24 through line 33.

Line 18a and Line 18b

Enter on line 18a the same amount entered on federal Schedule 1 (Form 1040 or 1040-SR), line 18a. Enter on line 18b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

Line 22

Add line 10 through line 18a and line 19 through line 21. This amount should be the same as the amount on federal Schedule 1 (Form 1040 or 1040-SR), line 22; or Form 1040NR, line 34. However, if you made any of the adjustments described in the instructions for federal Schedule 1 (Form 1040 or 1040-SR), line 22, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 22 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 34 on this line.

Line 23 – Total

Subtract line 22 from line 9. This amount should be the same as the amount on federal Form 1040 or 1040-SR, line 8b; or Form 1040NR, line 35.

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts in Section A, line 1 through line 6 and Section B and Section C, line 1 through line 22 as positive numbers.

Do not deduct income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in tax law. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income from column B.

If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal tax return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to ftb.ca.gov/forms.

Section A – Income

Line 1 – Wages, Salaries, Tips, etc.

Generally, no adjustments are made on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Military pay adjustment. Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from AGI from all sources. For more information, get FTB Pub. 1032.

Active duty military servicemembers domiciled outside of California, may claim an adjustment for active duty military pay.

To claim the adjustment, write "MPA" to the left of column A or include it according to your software's instructions and enter only the amount of your active duty military pay in column B. Exclude this amount from column E.

Combat zone foreign earned income exclusion. For taxable years beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S. citizens or resident aliens with an abode in the U.S., specifically contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones. Enter the amount excluded from federal income on line 8f, column C.

Combat zone extended to Egypt's Sinai Peninsula. Federal law extended combat zone tax benefits to the Sinai Peninsula of Egypt. California does not conform. Enter the amount of combat pay excluded from federal income on line 1, column C. Get FTB Pub. 1032 for more information.

Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Ride-sharing fringe benefit differences. Under federal law, certain qualified transportation benefits are excluded from gross income. Under the California R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1, column B.

Foreign income. If you excluded income exempted by U.S. tax treaties on your federal Form 1040 or 1040-SR (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Form 1040 or 1040-SR (under IRC Section 911), see the instructions for line 8.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:

- Your earned income is \$40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than \$100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included in federal income an amount qualifying for this exclusion, enter that amount on line 1, column B.

Nonresident compensation of merchant seamen and employees of rail carriers, motor carriers, and air carriers. Exclude the following from gross income: compensation for the performance of duties of certain merchant seamen, rail carriers, motor carriers, and air carriers. Enter the amount included in federal income on line 1, column B. For more information, get FTB Pub. 1031.

Employer health savings account (HSA) contribution. Enter the amount of any employer HSA contribution from federal Form W-2, Wage and Tax Statement, box 12, code W on line 1, column C.

Income exclusion for In-Home Supportive Services (IHSS) supplementary payments. If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 1, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

Native American earned income exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation source per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Enter on line 1, column B the earnings included in federal income that are exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540NR. For more information, get form FTB 3504.

Line 2 – Taxable Interest

If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury Bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire settlement payments.
- Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions. For more information, get FTB Pub. 1001.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 or 1040-SR, line 2a or Form 1040NR, line 9b; **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings from a Health Savings Account (HSA) are not treated as tax deferred. Interest or earnings in an HSA are taxable in the year earned.
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under the age of 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low-income individuals.

Get FTB Pub. 1001, if you received interest income from the items listed above passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 3 – Ordinary Dividends

Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Enter in column B dividend income from children under age 19 and students under age 24, **included** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Enter in column C dividend income from children under age 19 and students under age 24, **excluded** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Get FTB Pub. 1001, if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations.
- A controlled foreign corporation (CFC).
- Distribution of pre-1987 earnings from S corporations.
- Undistributed capital gains for regulated investment company (RIC) shareholders.

Line 4a and b – IRA Distributions

Beginning with tax year 2002, calculate your IRA basis as if you were a California resident for all prior years. Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA) depending on when you made your IRA contributions. California did not conform to the \$2,000 or 100% of compensation annual contribution limit permitted under federal law from 1982 through 1986. During these years, California limited the deduction to the lesser of 15% of compensation or \$1,500 and disallowed a deduction altogether to individuals who were active participants in qualified government plans. Any amount an individual contributed in excess of California deduction limits during these years creates a basis in the IRA.

Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005, for more information and worksheets for figuring the adjustment to enter on this line, if any.

Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Line 4c and d – Pensions and Annuities

Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. Get form FTB 3805P for more information.

Line 5 - Social Security Benefits

California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 5(b).

Line 6 - Capital Gain or (Loss)

Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540NR), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 6:

- Gain on the sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2018 California Schedule D (540NR).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

Section B - Additional Income

Line 1 - Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

California does not tax the state income tax refund. Enter in column B, the amount of state tax refund entered in column A.

Line 2a - Alimony Received

Under federal law (TCJA), alimony and separate maintenance payments are not includable in the income of the receiving spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018 and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you received alimony not included in your federal income, enter the alimony received in column C.

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C.

Line 3 - Business Income or (Loss)

Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987**, California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987**, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 3 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040 or 1040-SR), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 3 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Limitation on deduction of business interest. Under federal law, every business, regardless of its form, is generally subject to a disallowance of a deduction for net interest expense in excess of 30% of the business's adjustable taxable income. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Limitation on employer's deduction for fringe benefit expenses. Under federal law, deductions for entertainment expenses are disallowed; the current 50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deductions for employee transportation fringe benefits (e.g., parking and mass transit) are denied; and no deduction is allowed for transportation expenses that are the equivalent of commuting for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B or column C.

Limitation on wagering losses. Under federal law, all deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

Sexual harassment settlements. Under federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California does not conform. Enter the amount received and included in federal income on line 3, column B.

Penalty Assessed by Professional Sports League. California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount on line 3, column C.

Business Expense Deduction Disallowance - California disallows a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 3, column C.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Los Angeles Revitalization Zone (LARZ).
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.

- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after December 31, 2017, and before January 1, 2021.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the Work Opportunity Credit.

Business deductions related to:

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

Line 4 – Other Gains or (Losses)

Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, for more information.

Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.

Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), column B and column C, line 3.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property businesses are not automatically treated as passive activities. Get form FTB 3801, for more information.

Use form FTB 3801, to figure the total adjustment for line 5 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040 or 1040-SR), Supplemental Income and Loss.

Use form FTB 3885A, to figure the total adjustment for line 5 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001, for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 6 – Farm Income or (Loss)

Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, NOLs, and accelerated write-offs. As a result, the recovery period or the basis you should use

to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), column B and column C, line 3.

Use form FTB 3801, to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040 or 1040-SR), Profit or Loss From Farming.

Use form FTB 3885A, to figure the total adjustment for line 6 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Line 7 – Unemployment Compensation

California excludes unemployment compensation from taxable income. Enter on line 7, column B, the amount of unemployment compensation shown in column A.

Paid Family Leave Insurance (PFL) benefits, also known as, Family

Temporary Disability Insurance. California excludes payments received from the PFL program from taxable income. Enter on line 7, column B, the amount of PFL program payments shown in column A. For more information, get FTB Pub. 1001.

Line 8 – Other Income

a. California Lottery Winnings

California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 8, column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on Part III, line 16, column A. Enter these losses on Part III, line 16, column B.

b. Disaster Loss Deduction

If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount from your 2018 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, Part III, line 6 as a positive number in column B.

NOL Attributable to a Qualified Disaster – If you deduct a 2019 disaster loss in the 2019 taxable year that results in an NOL, the NOL can be carried forward. Get FTB 3805V for more information.

c. Federal NOL from federal Schedule 1 (Form 1040 or 1040-SR), line 8

If the amount on line 8 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL.

d. NOL Carryover from Form FTB 3805V, Part III, line 5

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2018 form FTB 3805V, enter it as a positive number in column B.

e. NOL from Forms FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809

Enter in column B the total NOL figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 3b.
- FTB 3806, Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction, line 2b.
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b.
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b.

f. Other (describe)

Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

IRC Section 965 deferred foreign income. If you included IRC 965 deferred foreign income on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 965" on line 8f and at the top of Form 540NR.

Global intangible low-taxed income (GILTI) under IRC Section 951A. If you included GILTI on your federal Schedule 1 (Form 1040 or 1040-SR), enter the amount on line 8f, column B and write "IRC 951A" on line 8f.

Excess business loss. For taxable years beginning after December 31, 2018, California law generally conforms to the changes under the Tax Cuts and

Jobs Act (TCJA) in regard to the disallowance of excess business loss deductions of non-corporate taxpayers. For California purposes, any disallowed loss will be treated as a carryover excess business loss for the subsequent taxable year. If you completed federal Form 461, Limitation on Business Losses, prepare a second set of forms reflecting your excess business loss using California amounts (i.e., following California law). Compare federal Form 461, line 16 and the form completed using California amounts. Enter the difference between the federal and California amount on line 8f, column B or column C. Attach federal Form 461, using California amounts, to the tax return.

Qualified equity grants. California does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 8f, column C.

Expanded use of 529 account funds. California does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 8f, column C.

Olympic Medals and Prize Money. If you excluded the value of any award, medal, or prize money on your federal Form 1040 or 1040-SR, enter the excluded amount on line 8f, column C. For more information, get FTB Pub. 1001.

Native American earned income exemption. California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. For more information, see form FTB 3504. Enter on line 8f, column B the income included in federal income that is exempt for California and write "FTB 3504" on line 8f. Attach form FTB 3504 to the Form 540NR.

Parents' Election to Report Child's Interest and Dividends. California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 8f, column B or column C and write "FTB 3803" on line 8f. Get form FTB 3803 for more information.

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 8, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on federal Schedule 1 (Form 1040 or 1040-SR), line 8.

Combat zone foreign earned income exclusion. Enter the amount excluded from federal income on line 8f, column C.

Beverage container recycling income. Enter in column B the amount of recycling income included in the amount on line 8, column A.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Financial Incentive for Seismic Improvement. California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 8, column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 8f in column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 8f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Coverdell ESA distributions. If you received a distribution from a Coverdell ESA, report the difference between the federal taxable amount and the California taxable amount in column B or column C.

Grants paid to low-income individuals. California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 8f, column B the amount of this type of income.

Health Savings Account (HSA) distributions for unqualified medical expense. Distributions from an HSA not used for qualified medical expenses and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 8f, column B.

California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 8, column A, enter the death benefit amount in column B.

Ottoman Turkish Empire settlement payments. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 8, column A, enter the amount of settlement payments in column B.

Mortgage forgiveness debt relief. California law does not conform to federal law regarding the exclusion of income from discharge of indebtedness from the disposition of your principal residence occurring after December 31, 2017. Enter the amount of discharge on line 8f, column C.

g. Student Loan Discharged Due to Closure of a For-Profit School.

California law allows an income exclusion for income that would result from the discharge of any student loan of an eligible individual. An individual is eligible for the exclusion if **any** of the following apply during the taxable year.

1. The individual is granted a discharge of any student loan because:
 - a. The individual successfully asserts that the school did something wrong or failed to do something that it should have done.
 - b. The individual could not complete a program of study due to the school closing.
2. The individual attended a Brightwood College school on or before December 5, 2018, and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
3. The individual attended a location of The Art Institute of California and is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 above.
4. The individual is granted a discharge of any student loan pursuant to the discharge agreement. For definition of "discharge agreement", refer to R&TC Section 17144.7 for more information.
5. The individual attended a Corinthian Colleges, Inc. school on or before May 1, 2015, is granted a discharge of any student loan made in connection with attending that school, and that discharge is not covered under item 1 or 4 above.

Enter in column B the amount of this type of income included in the amount on line 8g, column A.

Line 9 – Total

Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Enter the totals on line 9.

Section C - Adjustments to Income

Line 10 through Line 18a and Line 19 through Line 21

California law is the same as federal with the exception of the following:

- Line 10 (Educator Expenses) – California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 10 to column B, line 10.
- Line 11 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get Pub. 1001.

Federal law eliminated the \$3,000 deduction for living expenses for members of Congress while away from home. California does not conform. Enter the amount of living expenses on line 11, column C.

- Line 12 (Health Savings Account (HSA) Deduction) – Federal law allows the taxpayer a deduction for contributions to an HSA account. California does not conform. Transfer the amount from column A, line 12, to column B, line 12.
- Line 13 (Moving Expenses) – California does not conform to federal law regarding the suspension of the deduction for moving expenses, except for members of the Armed Forces on active duty. Non-military taxpayers prepare federal Form 3903, Moving Expenses, using California amounts. If you have excess moving expense reimbursements, enter the amount of moving expenses from line 3 of federal Form 3903 on Schedule CA (540NR), line 13, column C. If your reimbursements are less than your moving expenses, enter the amount of moving expenses from line 5 of federal Form 3903 on Schedule CA (540NR), line 13, column C.
- Line 18a (Alimony Paid) – Under federal law (TCJA), alimony and separate maintenance payments are not deductible by the payor spouse, if made under any divorce or separation agreement executed after December 31, 2018, or executed on or before December 31, 2018, and modified after that date (if the modification expressly provides that the amendments apply). California does not conform. If you paid alimony and did not deduct it on your federal tax return, enter the alimony in column C.
If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C.

Line 18b (Recipient’s SSN/Last Name) - Enter the SSN or ITIN and last name of the person to whom you paid alimony.

- Line 19 (IRA Deduction) – If you are an active duty military servicemember domiciled outside of California, you may have an adjustment. See line 22 instructions.
- Line 20 (Student Loan Interest Deduction) – California conforms to federal law regarding student loan interest deduction except for non-California domiciled military taxpayers. Military taxpayers use the Student Loan Interest Deduction Worksheet in the next column to compute the amount to enter on line 20. For more information, get FTB Pub. 1032.
- Line 21 (Tuition and Fees) – California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 21 on column B, line 21.

Line 22 – Add line 10 through line 18a and line 19 through line 21 in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 22. Enter the amount and “Form 2555” on the dotted line next to line 22.

If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 19, column A, enter the difference between the two amounts in column C, line 22. Enter the amount and “MPA Adjustment” on the dotted line next to line 22.

Line 23 – Total

Subtract line 22 from line 9 in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Form 540NR, line 14 and line 16, respectively.

In some cases the total on line 23 in column B or column C will be a negative number. Read the caution note when you get to line 23, column E.

Student Loan Interest Deduction Worksheet

1 Enter the total amount from Schedule CA (540NR), line 20, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California **1** _____

2 Enter the total interest you paid in 2019 on qualified student loans but not more than \$2,500 here **2** _____

3 Add federal Schedule 1 (Form 1040 or 1040-SR), line 20 (student loan interest deduction) to federal Form 1040 or 1040-SR, line 8b (AGI). Enter the result here . . . **3** _____

4 Enter the total military income included in federal adjusted gross income (get FTB Pub. 1032) **4** _____

5 Subtract line 4 from line 3. **5** _____

6 Enter the amount shown below for your filing status.
 • Single, head of household, or qualifying widow(er) – \$60,000
 • Married/RDP filing jointly – \$120,000. **6** _____

7 Is the amount on line 5 more than the amount on line 6?
 No. Skip lines 7 and 8, enter -0- on line 9, and go to line 10.
 Yes. Subtract line 6 from line 5 **7** _____

8 Divide line 7 by \$15,000 (\$30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000. **8** _____

9 Multiply line 2 by line 8. **9** _____

10 Student loan interest deduction. Subtract line 9 from line 2. Enter the result here and on, Schedule CA (540NR), line 20, column D **10** _____

11 Student loan interest adjustment. Enter the result here. If line 1 is less than line 10, enter the difference on Schedule CA (540NR), line 20, column C. **11** _____

Column D — Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, Section A, line 1 through line 6, and Sections B and C, line 1 through line 23:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Line 8 – Other Income

If you made any adjustments on line 8 in column B or column C:

- Step 1 Add the adjustments in column B, lines a, b, d, e, f, and g.
- Step 2 Subtract that total from line 8, column A.
- Step 3 Add the adjustments in column C, lines c and f.
- Step 4 Add that total to the result of Step 2; then continue as instructed above for all other lines.

The total on line 23, column D should be the same as the amount on Form 540NR, line 17.

Column E — California Amounts

Column E is used to show how much of the amount of income reported on Schedule CA (540NR), column D is taxable by California. The taxable amount depends on your residency status.

- **Full-year California resident:** A resident is taxed on all income from all sources, including income from sources outside California. Follow the “California Resident Amounts” instructions for each line below. Full-year residents use Form 540NR if filing jointly with a spouse/RDP who is a nonresident or a part-year resident.
- **Full-year nonresident:** A nonresident is only taxed on income derived from California sources. Follow the “California Nonresident Amounts” instructions for each line below.
- **Part-year resident:** A part-year resident is taxed on all income from all sources while a resident and only on income derived from California sources while a nonresident. Follow the instructions as stated in the Part-Year Resident Worksheet instructions.

Refer to instructions for each line below to be sure you are including the correct amounts.

Section A – Income

Line 1 – Wages, Salaries, Tips, Etc.

California resident amounts – Enter the wages, salaries, tips, or other compensation that you received while a California resident. Active duty military personnel, who are domiciled in California and stationed in California, report their military income here. Get FTB Pub. 1032 for more information.

California nonresident amounts – If you worked in California while a nonresident, enter the wages, salaries, tips, or other compensation received for those California services.

Line 2 – Taxable Interest

California resident amounts – Enter the interest income received while a California resident.

California nonresident amounts – Enter the interest income received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 3 – Ordinary Dividends

California resident amounts – Enter the ordinary dividends received while a California resident.

California nonresident amounts – Enter the ordinary dividends received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 4a and b – IRA Distributions

California resident amounts – Enter the taxable portion of the IRA distributions received while a California resident. Include regular distributions, premature distributions, and any other money or property received from your IRA account or annuity.

For more information on traditional, Coverdell ESA, and Roth IRAs, get FTB Pub. 1005.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P, to figure any additional tax due on this amount.

California nonresident amounts – IRA distributions received by a nonresident are not taxable.

Line 4c and d – Pensions and Annuities (Taxable Amount)

California resident amounts – Enter the portion of taxable pension and annuity income received while a resident of California.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

California nonresident amounts – Qualified retirement distributions received by a nonresident are not taxable.

For more information, get FTB Pub. 1005.

Line 6 – Capital Gain or (Loss)

California resident amounts – Enter capital gains and losses from all sources while a California resident.

California nonresident amounts – Enter capital gains and losses from sources within California while a nonresident. Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents, to compute this amount.

Part-year resident amounts – Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents. Enter the amount from column E, line 4 (if there is an overall gain) or line 5 (if there is a loss) of that worksheet on the Part-Year Resident Worksheet, line 6, column C, that is located at the end of the Schedule CA (540NR) instructions.

Section B – Additional Income

Line 2a – Alimony Received

California resident amounts – Enter the alimony received while a California resident.

California nonresident amounts – Alimony received by a nonresident is not taxable.

Line 3 – Business Income or (Loss)

California resident amounts – Enter the total profits or losses (including losses allowed from passive activities) from all businesses conducted while a California resident.

California nonresident amounts – Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses sourced to California while a nonresident of California. California uses a mandatory market assignment method and single-sales factor apportionment to apportion business income to California. A nonresident may have California sourced income or apportionable business income if receiving income from intangibles or services from California sources.

If, as a nonresident, you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 4 – Other Gains or (Losses)

California resident amounts – Enter gains and losses (including losses allowed from passive activities) from all sources while a resident.

California nonresident amounts – Enter gains and losses from sources within California while a nonresident.

Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

California resident amounts – Enter your profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while a California resident.

California nonresident amounts – Enter your profit or loss related to property or business located in California while a nonresident of California. Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of S corporation, estate, trust, partnership, or LLC profit or loss derived from California sources.

Part-year resident amounts – Allocate income between the period of residency and the period of non residency in a manner that reflects the actual date of realization of partnership, S corporation, and certain trust income. In the absence of information that reflects the actual date of realization, the taxpayer allocates an annual amount on a proportional basis between the two periods, using a daily pro-rata methodology. For more information, get FTB Pub. 1100.

Line 6 – Farm Income or (Loss)

California resident amounts – Enter profit or loss (including losses allowed from passive activities) from all farming activity while a California resident.

California nonresident amounts – Enter profit or loss (including losses allowed from passive activities) for farming activity conducted in California while a nonresident of California.

Line 8 – Other Income

Identify the type of income reported in the space provided. If there is more than one item to report on line 8f, attach a statement that lists each item and enter the total of all individual items in column E.

Line 9 – Total

Add Section A, line 1 through line 6, and Section B, line 1 through line 8, in column E. Enter the result on this line.

Section C – Adjustments to Income**Line 13 – Moving Expenses**

California law and federal law are no longer the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from line 13, column D, in line 13, column E.
- Out of California in connection with your new job, enter -0- on line 13, column E.

If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 14 – Deductible part of Self-Employment Tax

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the total California deduction, line 14, column D. That percentage is the ratio of:

$$\frac{\begin{array}{l} \text{Self-employment income} \\ \text{reported} \\ \text{in column A} \\ \text{from all sources} \\ \text{while a CA resident} \end{array} + \begin{array}{l} \text{Self-employment} \\ \text{income reported} \\ \text{in column A} \\ \text{from CA sources} \\ \text{while a nonresident} \end{array}}{\text{Total self-employment income} \\ \text{reported in column A}} = \text{California ratio}$$

Multiply your total California deduction, line 14, column D by the California ratio described above and enter the result on line 14, column E. If the California ratio is greater than 1.00, enter the amount from line 14, column D on line 14, column E. If the California ratio is less than zero, enter -0- on line 14, column E.

Line 15 and Line 19 – IRA, Keogh, SEP, and SIMPLE Deduction

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal tax return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000.
- The California compensation of \$500.

Therefore, she enters \$500 on line 15, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to a percentage of the federal deduction.

$$\frac{\text{Self-employment income} \\ \text{reported in column E}}{\text{Total self-employment} \\ \text{income reported} \\ \text{in column D}} = \text{California ratio}$$

Multiply federal deductions by the California ratio described above and enter the result on line 15, column E. If the California ratio is greater than 1.00, enter the amount from line 15, column D on line 15, column E. If the California ratio is less than zero, enter -0- on line 15, column E. Get FTB Pub. 1005 for more information.

Line 16 – Self-Employed Health Insurance Deduction

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Total self-employment income} \\ \text{reported in column E}}{\text{Total self-employment income} \\ \text{reported in column D}} = \text{California ratio}$$

Multiply your federal deduction on line 16, by the California ratio described above and enter the result on line 16, column E. If the California ratio is greater than 1.00, enter the amount from line 16, column D on line 16, column E. If the California ratio is less than zero, enter -0- on line 16, column E.

Line 17 – Penalty on Early Withdrawal of Savings

Enter the interest penalties charged while a California resident.

Line 18a – Alimony Paid

If you claimed a deduction in column D for alimony payments, first compute your California ratio:

$$\frac{\text{California AGI (line 23, column E)} \\ \text{(without the alimony deduction)}}{\text{Total AGI (line 23, column D)} \\ \text{(without the alimony deduction)}} = \text{California ratio}$$

California nonresident amounts – Multiply the deduction (line 18a, column D) by the California ratio (see above) and enter the amount in line 18a, column E. If the California ratio is greater than 1.00, enter the amount from line 18a, column D on line 18a, column E. If the California ratio is less than zero, enter -0- on line 18a, column E.

Part-year resident amounts – Multiply the alimony paid while a nonresident by the California ratio (see above) to determine the nonresident portion. If the California ratio is greater than 1.00, use 1.00 for the California ratio. If the California ratio is less than zero, your nonresident portion of alimony paid is zero. Add the nonresident portion of alimony paid to the alimony paid while a resident. Enter the total in line 18a, column E.

Line 22

Add line 10 through line 18a and line 19 through line 21 in column E. Enter the result on this line.

Line 23 – Total

Subtract line 22 from Section B, line 9 in column E. This is your California AGI. Enter the result on this line. Also enter this amount on Part IV, line 1.

Also, transfer the amount from:

- Line 23, column B to Form 540NR, line 14.
If column B is a negative number, transfer the amount as a positive number to Form 540NR, line 16.
- Line 23, column C to Form 540NR, line 16.
If column C is a negative number, transfer the amount as a positive number to Form 540NR, line 14.
- Line 23, column E to Form 540NR, line 32.
If you plan to itemize deductions, go to Part III.

Part III Adjustments to Federal Itemized Deductions

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040 or 1040-SR), Itemized Deductions. Then check the box at the top of Schedule CA (540NR), Part III and complete lines 1 through 30. Attach a copy of federal Schedule A (Form 1040 or 1040-SR) to your Form 540NR.

Column A - Federal Amounts**Line 1 through Line 16**

Enter on line 1 through line 16 the same amounts you entered on your federal Schedule A (Form 1040 or 1040-SR), line 1 through line 16.

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

Line 4 – Health Savings Account (HSA) Distributions

If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI on line 4, column C.

Line 5a – State and Local Taxes

California does not allow a deduction for state and local income tax (including limited partnership tax and income or franchise tax paid by corporations) and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B.

Line 5e – The federal deduction for state and local tax is limited to \$10,000 (\$5,000 for married filing separate) for the aggregate of state and local income taxes and property taxes. California does not conform. If your deduction was limited under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit.

Line 6 – Other Taxes

California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B.

Federal law suspended the deduction for foreign property taxes. California does not conform. Enter the amount on line 6, column C.

Generation Skipping Transfer Tax – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of generation skipping tax included in line 6, column A on line 6, column B.

Line 8 – Home Mortgage Interest

Federal law limited the mortgage interest deduction acquisition debt maximum from \$1,000,000 (\$500,000 for married filing separately) to \$750,000 (\$375,000 for married filing separately). California does not conform. If your deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Federal law suspended the deduction on up to \$100,000 (\$50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that secures the loan. California does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Mortgage Interest Credit – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit on line 8, column C.

Line 8d – Mortgage Insurance Premiums

California does not allow a deduction for mortgage insurance premiums. Enter the amount from column A, line 8d on column B, line 8d.

Line 9 – Investment Interest Expense

Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 9, column B or column C.

Line 11 – Gifts By Cash Or Check

Qualified charitable contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 11, column B.

College athletic seating rights – Federal law no longer allows for a charitable deduction for amounts paid to an institution of higher education in exchange for college athletic seating rights. California does not conform. Enter the amount on line 11, column C.

College access tax credit – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the College Access Tax Credit on your Form 540NR, enter the amount used to calculate the College Access Tax Credit on line 11, column B.

Charitable Contribution Deduction Disallowance - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 11, column B.

Line 12 - Other Than By Cash Or Check

Qualified Charitable Contributions – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

Charitable Contribution Deduction Disallowance - California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.

- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC 17275.4. Enter the amount of this deduction on line 12, column B.

Line 13 - Carryover From Prior Year

Charitable contribution carryover deduction – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount on line 13, column C.

Carryover deduction of appreciated stock contributed to a private foundation prior to January 1, 2002 – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B.

Line 15 – Casualty or Theft Loss(es)

Under federal law, the personal casualty and theft loss deduction is suspended, with exception for personal casualty gains. Federal allows a deduction for personal casualty and theft loss incurred in a federally declared disaster. California does not conform.

California allows personal casualty and theft loss and disaster loss deductions. If you have personal casualty and theft loss and/or disaster loss, complete another federal Form 4684, Casualties and Thefts, using California amounts. Enter the difference between the federal and California amount in column B or column C.

Line 16 - Other Itemized Deductions

Unreimbursed Impairment-Related Work Expenses – If you completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees who were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 and the form completed using California amounts. Enter the difference between the federal and California amount in column B or column C.

Gambling Losses – California lottery losses are not deductible for California. Enter the amount of California lottery losses included in line 16, column A on line 16, column B.

Federal Estate Tax – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax included in line 16, column A on line 16, column B.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, no deduction or credit is allowed.

Social security benefits are not taxable by California and the repayment would not qualify for claim of right deduction or credit. If you deducted the repayment of Social Security benefits on your federal tax return, enter the amount of the federal deduction on line 16, column B.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction on line 16, column C.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction on line 16, column B. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you

choose to take the credit instead of the deduction for California, add the credit amount on line 87, the total payment line, of the Form 540NR. To the left of the total, write "IRC 1341" and the amount of the credit.

Line 19 through Line 22 – Job Expenses and Certain Miscellaneous Deductions

Under federal law, the federal deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California does not conform.

Line 19 - Unreimbursed Employee Expenses

Prepare federal Form 2106 reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Enter the amount from line 10 of federal Form 2106 on line 19.

Line 20 - Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 21 instead of this line.

Line 21 - Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income.

List the type of each expense next to line 21 and enter the total of these expenses on line 21. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 21, attach a statement showing the type and amount of each expense.

Examples of expenses to include on line 21 are:

- Certain legal and accounting fees.
- Custodial fees (for example, trust account).
- Casualty and theft losses of property used in performing services as an employee from federal Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Claim of Right – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than \$3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deducting the repayment for California, enter the allowable deduction on line 21.

If the amount repaid was not taxed by California, no deduction is allowed.

Line 27 – Other Adjustments

Adoption-related expenses – If you deducted adoption-related expenses on your federal Schedule A (Form 1040 or 1040-SR) and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 27.

Nontaxable income expenses – If, on federal Schedule A (Form 1040 or 1040-SR), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 27.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.

State legislator's travel expenses – Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 27.

Interest on loans from utility companies – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence **located in California**. Federal law has no equivalent deduction. Enter the difference as a positive number on line 27.

Line 29 – California Itemized Deductions

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately	\$200,534
Head of household	\$300,805
Married/RDP filing jointly or qualifying widow(er)	\$401,072

NO Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet on the following page.

YES Complete the Itemized Deductions Worksheet on the following page.

Note:

- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the "California Standard Deduction Worksheet for Dependents" in your California 540NR Booklet to figure your standard deduction.
- Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of this deduction. Modify your federal AGI used to compute this limitation by subtracting your military pay from federal AGI. Get FTB Pub. 1032 for more information.

Line 30 – Amount from Line 29 or Standard Deduction

If your filing status is Married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).

Part IV California Taxable Income

Line 1 – California AGI

Enter your California AGI from Part II, line 23, column E.

Line 3 – Deduction Percentage

Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. This number may not be greater than 1.0000. If the result is greater than 1.0000, enter 1.0000.

Line 5 – California Taxable Income

Subtract line 4 from line 1. If less than zero, enter -0-. Enter this amount on Form 540NR, line 35.

Itemized Deductions Worksheet

1. Amount from Schedule CA (540NR), Part III, line 28. **1** _____
2. Add the amounts on federal Schedule A (Form 1040 or 1040-SR), line 4, line 9, and line 15 plus any gambling losses included on line 16 (or on Schedule A (Form 1040NR), line 6 plus any investment interest expense and gambling losses included on line 7) **2** _____
3. Subtract line 2 from line 1. If the result is -0-, **stop**. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29 . . . **3** _____
4. Multiply line 3 by 80% (.80). **4** _____
5. Enter the amount from Form 540NR, line 13 **5** _____
6. Enter the amount from line 29 instructions on the previous page for your filing status **6** _____
7. Subtract line 6 from line 5. **7** _____
If the result is -0- or less **stop**. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29
8. Multiply line 7 by 6% (.06). **8** _____
9. Compare the amounts on line 4 and line 8.
Enter the smaller amount here **9** _____
10. Total itemized deductions. Subtract line 9 from line 1.
Enter the result here and on Schedule CA (540NR), Part III, line 29 . . . **10** _____

Part-Year Resident Worksheet

Important: Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

	A	B	C
Important: Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.	California Resident Amounts	California Nonresident Amounts	Total Combine column A and column B
	Amounts reported on Schedule CA (540NR) column D earned or received while you were a CA resident	Amounts reported on Schedule CA (540NR) column D earned or received from CA sources while you were a nonresident	Transfer amounts to Schedule CA (540NR), column E
Section A – Income			
1 Wages, salaries, tips, etc. 1			
2 b Taxable interest 2b			
3 b Ordinary dividends. See instructions 3b			
4 b IRA distributions. See instructions. 4b			
d Pensions and annuities. See instructions. 4d			
5 b Social security benefits 5b			
6 Capital gain or (loss). See instructions 6			
Section B – Additional Income			
1 Taxable refunds, credits, or offsets of state and local income taxes. 1			
2 a Alimony received 2a			
3 Business income or (loss) 3			
4 Other gains or (losses) 4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. See instructions 5			
6 Farm income or (loss) 6			
7 Unemployment compensation 7			
8 Other income. Identify _____ 8			
9 Totals: Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in column C. Transfer the amounts from column C, Section A, line 1 through line 6, and Section B, line 1 through line 9, to Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9. . 9			

Part-Year Resident Worksheet – Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Section A, line 1 through line 6, and Section B, line 1 through line 9.

Column A: For the part of the year you were a resident, follow the “California Resident Amounts” instructions. Enter the result in column A of the worksheet.

Column B: For the part of the year you were a nonresident, follow the “California Nonresident Amounts” instructions. Enter the result in column B of the worksheet.

Column C: For each line, combine column A and column B of the worksheet. Transfer the amounts in column C of the worksheet to Schedule CA (540NR), column E, Part II, Section A, line 1 through line 6, and Section B, line 1 through line 9.

Important: If completing Section A, line 6 or Section B, line 5, see the column E, part-year resident instructions for those lines.

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2019 Instructions for California Schedule D (540NR)

California Capital Gain or Loss Adjustment

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Purpose

Full-year nonresidents or part-year residents report gains and losses as if they were full-year residents for the entire year using California amounts. Therefore, all gains and losses must be reported. Full-year nonresidents or part-year residents complete Schedule D (540NR), California Capital Gain or Loss Adjustment, and the Schedule D (540NR) Worksheet for Nonresident and Part-Year Residents, in order to complete column E on Schedule CA (540NR).

For nonresidents, the computation of California taxable income, capital loss carryovers, and capital loss limitations are determined based upon California source income and loss items only. For purposes of calculating California taxable income, the character of gains and losses on the sale or exchange of property used in the trade or business or certain involuntary conversions (IRC Section 1231) are determined by netting California source Section 1231 gains and losses only.

If you moved in or out of California during the year, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

Important Information

Installment Sales.

If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2019, for an installment sale made in an earlier year.

You may elect to not use the installment sale method for California by reporting the entire gain on Schedule D (540NR) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations.

If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Capital Assets

The Tax Cuts and Jobs Act (TCJA) amended IRC Section 1221 excluding a patent, invention, model or design (whether or not patented), and a secret formula or process held by the taxpayer who created the property (and certain other taxpayers) from the definition of a capital asset. California does not conform. Report your capital assets on Schedule D (540NR).

Specific Line Instructions

Line 1 – List each capital asset transaction.

Column (a) – Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received federal Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; federal Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 6 of federal Form 1099-B indicates that net proceeds were reported to the Internal Revenue Service, enter that net amount in column (b). If you entered the net amount in column (b), **do not** include the commissions and option premiums in column (c).

Column (c) – Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- **Depreciation Methods and Property Expensing** – Before 1987, California law disallowed the use of accelerated cost recovery system (ACRS) and disallowed the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- **Inherited Property** – The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- **S Corporation Stock** – Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions

received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.

- **Special Credits** – California law authorizes special tax credits not allowed under federal law or computed differently under federal law. If you claimed special credits related to capital assets, reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Column (e) - Gain.

- **Qualified Small Business Stock** – California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).
- **Qualified Opportunity Zone Funds** – California does not conform to the deferral and exclusion of capital gains reinvested or invested in qualified opportunity zone funds under IRC Sections 1400Z-1 and 1400Z-2. Enter the entire gain amount in column (e). If, for California purposes, gains from investment in qualified opportunity zone property had been included in income during previous taxable year, do not include the gain in the current year income.

Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568). Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d) or the net gain on line 2, column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540NR). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2018 California Capital Loss Carryover. If you had California capital loss carryover from 2018, recalculate those losses as if you had been a resident for all prior years. Enter this amount on line 6. Get FTB Pub. 1100 for more information.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on the next page to figure your capital loss carryover to 2020.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or \$3,000 (\$1,500 if married or an RDP filing a separate return).

Line 12a – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	(\$1,000)
California loss on line 11 is	(\$2,000)
Difference between line 10 and line 11	\$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	\$3,000
California loss on line 11 is	(\$3,000)
Difference between line 10 and line 11	\$6,000

Line 12b – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), Part II, Section A, line 6, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	(\$2,000)
California loss on line 11 is	(\$1,000)
Difference between line 11 and line 10	\$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	(\$2,000)
California gain on line 11 is	\$5,000
Difference between line 10 and line 11	\$7,000

California Capital Loss Carryover Worksheet For Full-Year Residents

1. Loss from Schedule D (540NR), line 11, stated as a positive number	1	_____
2. Amount from Form 540NR, line 17	2	_____
3. Amount from Form 540NR, line 18	3	_____
4. Subtract line 3 from line 2. If less than zero, enter as a negative amount	4	_____
5. Combine line 1 and line 4. If less than zero, enter -0-	5	_____
6. Enter loss from Schedule D (540NR), line 8 as a positive number	6	_____
7. Enter the smaller of line 1 or line 5	7	_____
8. Subtract line 7 from line 6. This is your capital loss carryover to 2020	8	_____

Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents

Complete Schedule D (540NR) first.

Full-year Nonresidents: Complete column A and column B only. Enter the amount shown in column B, line 4 (if there is an overall gain) or line 5 (if there is a loss), on Schedule CA (540NR), Part II, Section A, line 6, column E.

Part-year Residents:

Enter the number of days during the year you were a CA resident: _____ .

Enter the number of days during the year you were a nonresident: _____ .

Column A, line 1 through line 5 should be the same as the amounts shown on Schedule D (540NR), lines 4, 5, 6, 8, and 9 respectively.

Columns A and B, line 3, should show a carryover amount that has been computed as if you had been a resident in all prior years for column A and as if you had been a nonresident for all prior years for column B.

Columns C and D should be completed taking into account the dates of the transactions. For column C, multiply the amount in column A by the number of days you were a resident divided by 365 days. For column D, multiply the amount in column B by the number of days you were a nonresident divided by 365 days.

Line 4 If the amount shown in column E is a gain, enter that amount on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C. If a loss, go to line 5.

Line 5 Enter the amount shown in column E on Schedule CA (540NR) Part-Year Resident Worksheet, Section A, line 6, column C.

	A	B	C	D	E
	Enter total as if you were a CA resident for the entire year.	Enter amounts earned or received from CA sources as if you were a nonresident for the entire year.	Enter amounts earned or received during the portion of the year you were a CA resident.	Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	Total Combine column C and column D.
1	Gains				
2	Losses				
3	Prior year loss carryover.				
4	Combine line 1 through line 3.				
5	Enter the smaller of the loss on line 4 or \$3,000 (\$1,500 if married/RDP filing separately).				

Capital Loss Carryover Worksheet

Complete this worksheet only if at the end of the year you were a resident and line 4, column A above shows a loss **or** at the end of the year you were a nonresident and line 4, column B above shows a loss. In completing this worksheet, if you were a resident at the end of the year, use the column A amounts shown above; if you were a nonresident, use the column B amounts.

1	Enter the total loss from the Schedule D (540NR) Worksheet, line 5, as a positive number	
2	Amount from Form 540NR, line 17	
3	Amount from Form 540NR, line 18	
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	
5	Combine line 1 and line 4. If less than zero, enter -0-	
6	Enter the total loss from Schedule D (540NR) Worksheet, line 4, as a positive number	
7	Enter the smaller of line 1 or line 5	
8	Subtract line 7 from line 6. This is your capital loss carryover to 2020	

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TAX PAYMENT WORKSHEET (KEEP FOR YOUR RECORDS)

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Form 540NR, line 74.	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding)	2a	00
b	California estimated tax payments and amount applied from your 2018 tax return. (To check your estimated tax payments go to ftb.ca.gov and login or register for MyFTB.)	2b	00
c	Other payments and credits (including any tax payments made with any previous form FTB 3519).	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c	3	00
4	Tax due. Is line 1 more than line 3?	4	00

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2020 (fiscal year filer – see instructions), the automatic extension will apply.
- **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519. Enter the tax due amount from line 4 as the “Amount of payment.” Make your check or money order payable to the “Franchise Tax Board,” and write your SSN or ITIN and “2019 FTB 3519” in the “For” section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.

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2019 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold amount" of \$25,000, and completely phases out at \$30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

A Purpose

Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

B Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.

- Both your earned income and federal adjusted gross income (AGI) must be less than \$55,952 to qualify for the federal credit, and less than \$30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

- a. Federal AGI**
In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?
Yes Continue.
No Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.**
Yes Continue.
No Stop here, you cannot take the credit.
- c. Is your filing status married filing separately?**
Yes Stop here, you cannot take the credit.
No Continue.
- d. Are you filing federal Form 2555, Foreign Earned Income?**
Yes Stop here, you cannot take the credit.
No Continue.
- e. Were you or your spouse/RDP a nonresident alien for any part of 2019?**
Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No Continue.
- f. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days?**
Yes Continue.
No Stop here, you cannot take the credit.
- g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.**

Step 2 Investment Income

If you are filing Form 540 or Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ complete Worksheet 2.

Worksheet 1 – Investment Income	
Form 540 and Form 540NR Filers	
Interest and Dividends	
1	Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b <u>1</u>
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b <u>2</u>
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b <u>3</u>
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends <u>4</u>
Capital Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0- <u>5</u>
6	Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) <u>6</u>
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-) <u>7</u>
Passive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5 <u>8</u>
Other Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter -0- <u>9</u>
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22. <u>10</u>
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-) <u>11</u>
Investment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income <u>12</u>
13	Is the amount on line 12 more than \$3,828 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income	
Form 540 2EZ Filer	
1	Taxable interest. Enter the amount from Form 540 2EZ, line 10. <u>1</u>
2	Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 <u>2</u>
3	Dividends. Enter the amount from Form 540 2EZ, line 11 <u>3</u>
4	Capital gain net income. Enter the amount from Form 540 2EZ, line 13. <u>4</u>
5	Investment Income. Add line 1, line 2, line 3 and line 4. Enter the amount here <u>5</u>
6	Is the amount on line 5 more than \$3,828 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note: If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire

- Do you have at least one child who meets the conditions to be your qualifying child?
Yes Continue.
No Go to Step 4.
- Are you filing a joint return for 2019?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.
- Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
Yes Stop here, you cannot take the credit.
No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2019, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?

Yes Continue.

No Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.

Yes Continue.

No Stop here, you cannot take the credit.

- c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2019?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2019? For more information get federal Publication 596.

Yes Skip questions e and f; go to Step 5.

No Continue.

- e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue.

- f. Can you be claimed as a dependent on someone else's 2019 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12. Include all of your Medicaid waiver payments or In Home Supportive Services (IHSS) payments that are nontaxable for federal purposes.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of it. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C or Schedule F, box B.

Worksheet 3 – Business Income or (Loss)

1	Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3	1 _____
2	Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6.	2 _____
3	Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A.	3 _____
4	Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14.	4 _____
5	Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

After completing Step 5, line 18e, go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. **1** _____
- Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
- Enter the amount from federal Form 1040 or 1040-SR, line 8b **3** _____
- Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

Part II – Filers who Answered “No” on Line 4

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,705?
 - 1 qualifying child, is the amount on line 3 less than \$5,564?
 - 2 qualifying children, is the amount on line 3 less than \$7,811?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,811?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

- This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. **6** _____

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered \$0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 - CA Exemption Credit Percentage	
Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.	
Part I – Total Taxable Income	
1. Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative	1 _____
2. Enter the amount from Form 540NR, line 18 .	2 _____
3. Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here	3 _____
Part II – California Taxable Income	
4. Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	4 _____
5. Enter the amount from Schedule CA (540NR), Part IV, line 4	5 _____
6. California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	6 _____
Part III – CA Exemption Credit Percentage	
7. Subtract line 6 from line 3. If a negative amount, enter as negative	7 _____
8. Enter the amount from line 3 as a positive amount.	8 _____
9. Divide line 7 by line 8. Enter amount as a decimal	9 _____
10. CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29.	10 _____

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

Caution: If you **do not** meet all of the above requirements, you cannot take this credit.

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

Line 25 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27 – For every \$100 over the threshold amount, your credit is reduced by \$20.

Line 28 – This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

Line 29 – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

2019 Earned Income Tax Credit Table

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8001	8050	171	897	2583	2906
8051	8100	171	882	2566	2887
8101	8150	170	868	2549	2867
8151	8200	170	853	2532	2848
8201	8250	170	839	2515	2829
8251	8300	169	824	2498	2810
8301	8350	169	810	2481	2791
8351	8400	168	795	2464	2772
8401	8450	168	781	2447	2753
8451	8500	168	767	2430	2734
8501	8550	167	752	2413	2714
8551	8600	167	738	2396	2695
8601	8650	166	723	2379	2676
8651	8700	166	709	2362	2657
8701	8750	166	694	2345	2638
8751	8800	165	680	2328	2619
8801	8850	165	665	2311	2600
8851	8900	165	651	2294	2581
8901	8950	164	637	2277	2561
8951	9000	164	622	2260	2542
9001	9050	163	608	2243	2523
9051	9100	163	593	2226	2504
9101	9150	163	579	2209	2485
9151	9200	162	564	2192	2466
9201	9250	162	550	2175	2447
9251	9300	161	535	2158	2428
9301	9350	161	521	2141	2408
9351	9400	161	506	2124	2389
9401	9450	160	504	2107	2370
9451	9500	160	502	2090	2351
9501	9550	159	501	2073	2332
9551	9600	159	500	2056	2313
9601	9650	159	499	2039	2294
9651	9700	158	498	2022	2275
9701	9750	158	496	2005	2255
9751	9800	157	495	1988	2236
9801	9850	157	494	1971	2217
9851	9900	157	493	1954	2198
9901	9950	156	491	1937	2179
9951	10000	156	490	1920	2160

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10001	10050	156	489	1903	2141
10051	10100	155	488	1886	2122
10101	10150	155	487	1869	2102
10151	10200	154	485	1852	2083
10201	10250	154	484	1835	2064
10251	10300	154	483	1818	2045
10301	10350	153	482	1801	2026
10351	10400	153	480	1784	2007
10401	10450	152	479	1767	1988
10451	10500	152	478	1750	1969
10501	10550	152	477	1733	1949
10551	10600	151	476	1716	1930
10601	10650	151	474	1699	1911
10651	10700	150	473	1682	1892
10701	10750	150	472	1665	1873
10751	10800	150	471	1648	1854
10801	10850	149	469	1631	1835
10851	10900	149	468	1614	1816
10901	10950	148	467	1597	1796
10951	11000	148	466	1580	1777
11001	11050	148	464	1563	1758
11051	11100	147	463	1546	1739
11101	11150	147	462	1529	1720
11151	11200	147	461	1512	1701
11201	11250	146	460	1495	1682
11251	11300	146	458	1478	1663
11301	11350	145	457	1461	1643
11351	11400	145	456	1444	1624
11401	11450	145	455	1427	1605
11451	11500	144	453	1410	1586
11501	11550	144	452	1393	1567
11551	11600	143	451	1376	1548
11601	11650	143	450	1359	1529
11651	11700	143	449	1342	1510
11701	11750	142	447	1325	1490
11751	11800	142	446	1308	1471
11801	11850	141	445	1291	1452
11851	11900	141	444	1274	1433
11901	11950	141	442	1257	1414
11951	12000	140	441	1240	1395

2019 Earned Income Tax Credit Table

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12001	12050	140	440	1223	1376
12051	12100	139	439	1206	1357
12101	12150	139	438	1189	1337
12151	12200	139	436	1172	1318
12201	12250	138	435	1155	1299
12251	12300	138	434	1138	1280
12301	12350	138	433	1121	1261
12351	12400	137	431	1104	1242
12401	12450	137	430	1087	1223
12451	12500	136	429	1070	1204
12501	12550	136	428	1053	1184
12551	12600	136	427	1036	1165
12601	12650	135	425	1019	1146
12651	12700	135	424	1002	1127
12701	12750	134	423	985	1108
12751	12800	134	422	968	1089
12801	12850	134	420	951	1070
12851	12900	133	419	934	1051
12901	12950	133	418	917	1031
12951	13000	132	417	900	1012
13001	13050	132	416	883	993
13051	13100	132	414	866	974
13101	13150	131	413	849	955
13151	13200	131	412	832	936
13201	13250	131	411	815	917
13251	13300	130	409	798	898
13301	13350	130	408	781	878
13351	13400	129	407	764	859
13401	13450	129	406	747	840
13451	13500	129	405	730	821
13501	13550	128	403	713	802
13551	13600	128	402	696	783
13601	13650	127	401	679	764
13651	13700	127	400	662	745
13701	13750	127	398	645	725
13751	13800	126	397	628	706
13801	13850	126	396	611	687
13851	13900	125	395	594	668
13901	13950	125	393	577	649
13951	14000	125	392	560	630

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14001	14050	124	391	543	611
14051	14100	124	390	526	592
14101	14150	123	389	509	572
14151	14200	123	387	503	553
14201	14250	123	386	502	534
14251	14300	122	385	500	515
14301	14350	122	384	499	504
14351	14400	122	382	497	502
14401	14450	121	381	495	501
14451	14500	121	380	494	499
14501	14550	120	379	492	497
14551	14600	120	378	491	496
14601	14650	120	376	489	494
14651	14700	119	375	488	493
14701	14750	119	374	486	491
14751	14800	118	373	484	489
14801	14850	118	371	483	488
14851	14900	118	370	481	486
14901	14950	117	369	480	484
14951	15000	117	368	478	483
15001	15050	116	367	476	481
15051	15100	116	365	475	480
15101	15150	116	364	473	478
15151	15200	115	363	472	476
15201	15250	115	362	470	475
15251	15300	114	360	468	473
15301	15350	114	359	467	472
15351	15400	114	358	465	470
15401	15450	113	357	464	468
15451	15500	113	356	462	467
15501	15550	113	354	460	465
15551	15600	112	353	459	464
15601	15650	112	352	457	462
15651	15700	111	351	456	460
15701	15750	111	349	454	459
15751	15800	111	348	452	457
15801	15850	110	347	451	456
15851	15900	110	346	449	454
15901	15950	109	345	448	452
15951	16000	109	343	446	451

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16001	16050	109	342	444	449
16051	16100	108	341	443	448
16101	16150	108	340	441	446
16151	16200	107	338	440	444
16201	16250	107	337	438	443
16251	16300	107	336	437	441
16301	16350	106	335	435	439
16351	16400	106	334	433	438
16401	16450	105	332	432	436
16451	16500	105	331	430	435
16501	16550	105	330	429	433
16551	16600	104	329	427	431
16601	16650	104	327	425	430
16651	16700	104	326	424	428
16701	16750	103	325	422	427
16751	16800	103	324	421	425
16801	16850	102	323	419	423
16851	16900	102	321	417	422
16901	16950	102	320	416	420
16951	17000	101	319	414	419
17001	17050	101	318	413	417
17051	17100	100	316	411	415
17101	17150	100	315	409	414
17151	17200	100	314	408	412
17201	17250	99	313	406	411
17251	17300	99	311	405	409
17301	17350	98	310	403	407
17351	17400	98	309	401	406
17401	17450	98	308	400	404
17451	17500	97	307	398	403
17501	17550	97	305	397	401
17551	17600	96	304	395	399
17601	17650	96	303	393	398
17651	17700	96	302	392	396
17701	17750	95	300	390	395
17751	17800	95	299	389	393
17801	17850	95	298	387	391
17851	17900	94	297	386	390
17901	17950	94	296	384	388
17951	18000	93	294	382	386

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18001	18050	93	293	381	385
18051	18100	93	292	379	383
18101	18150	92	291	378	382
18151	18200	92	289	376	380
18201	18250	91	288	374	378
18251	18300	91	287	373	377
18301	18350	91	286	371	375
18351	18400	90	285	370	374
18401	18450	90	283	368	372
18451	18500	89	282	366	370
18501	18550	89	281	365	369
18551	18600	89	280	363	367
18601	18650	88	278	362	366
18651	18700	88	277	360	364
18701	18750	87	276	358	362
18751	18800	87	275	357	361
18801	18850	87	274	355	359
18851	18900	86	272	354	358
18901	18950	86	271	352	356
18951	19000	86	270	350	354
19001	19050	85	269	349	353
19051	19100	85	267	347	351
19101	19150	84	266	346	350
19151	19200	84	265	344	348
19201	19250	84	264	342	346
19251	19300	83	263	341	345
19301	19350	83	261	339	343
19351	19400	82	260	338	341
19401	19450	82	259	336	340
19451	19500	82	258	335	338
19501	19550	81	256	333	337
19551	19600	81	255	331	335
19601	19650	80	254	330	333
19651	19700	80	253	328	332
19701	19750	80	252	327	330
19751	19800	79	250	325	329
19801	19850	79	249	323	327
19851	19900	79	248	322	325
19901	19950	78	247	320	324
19951	20000	78	245	319	322

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	288
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22001	22050	62	195	253	256
22051	22100	61	194	252	255
22101	22150	61	193	250	253
22151	22200	61	192	248	252
22201	22250	60	190	247	250
22251	22300	60	189	245	248
22301	22350	59	188	244	247
22351	22400	59	187	242	245
22401	22450	59	185	240	243
22451	22500	58	184	239	242
22501	22550	58	183	237	240
22551	22600	57	182	236	239
22601	22650	57	181	234	237
22651	22700	57	179	233	235
22701	22750	56	178	231	234
22751	22800	56	177	229	232
22801	22850	55	176	228	231
22851	22900	55	174	226	229
22901	22950	55	173	225	227
22951	23000	54	172	223	226
23001	23050	54	171	221	224
23051	23100	53	170	220	223
23101	23150	53	168	218	221
23151	23200	53	167	217	219
23201	23250	52	166	215	218
23251	23300	52	165	213	216
23301	23350	52	163	212	215
23351	23400	51	162	210	213
23401	23450	51	161	209	211
23451	23500	50	160	207	210
23501	23550	50	158	205	208
23551	23600	50	157	204	207
23601	23650	49	156	202	205
23651	23700	49	155	201	203
23701	23750	48	154	199	202
23751	23800	48	152	197	200
23801	23850	48	151	196	199
23851	23900	47	150	194	197
23901	23950	47	149	193	195
23951	24000	46	147	191	194

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24001	24050	46	146	189	192
24051	24100	46	145	188	190
24101	24150	45	144	186	189
24151	24200	45	143	185	187
24201	24250	44	141	183	186
24251	24300	44	140	182	184
24301	24350	44	139	180	182
24351	24400	43	138	178	181
24401	24450	43	136	177	179
24451	24500	43	135	175	178
24501	24550	42	134	174	176
24551	24600	42	133	172	174
24601	24650	41	132	170	173
24651	24700	41	130	169	171
24701	24750	41	129	167	170
24751	24800	40	128	166	168
24801	24850	40	127	164	166
24851	24900	39	125	162	165
24901	24950	39	124	161	163
24951	25000	39	123	159	162
25001	25050	38	122	158	160
25051	25100	38	121	156	158
25101	25150	37	119	154	157
25151	25200	37	118	153	155
25201	25250	37	117	151	154
25251	25300	36	116	150	152
25301	25350	36	114	148	150
25351	25400	35	113	146	149
25401	25450	35	112	145	147
25451	25500	35	111	143	145
25501	25550	34	110	142	144
25551	25600	34	108	140	142
25601	25650	34	107	138	141
25651	25700	33	106	137	139
25701	25750	33	105	135	137
25751	25800	32	103	134	136
25801	25850	32	102	132	134
25851	25900	32	101	131	133
25901	25950	31	100	129	131
25951	26000	31	99	127	129

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
26001	26050	30	97	126	128
26051	26100	30	96	124	126
26101	26150	30	95	123	125
26151	26200	29	94	121	123
26201	26250	29	92	119	121
26251	26300	28	91	118	120
26301	26350	28	90	116	118
26351	26400	28	89	115	117
26401	26450	27	87	113	115
26451	26500	27	86	111	113
26501	26550	26	85	110	112
26551	26600	26	84	108	110
26601	26650	26	83	107	109
26651	26700	25	81	105	107
26701	26750	25	80	103	105
26751	26800	25	79	102	104
26801	26850	24	78	100	102
26851	26900	24	76	99	101
26901	26950	23	75	97	99
26951	27000	23	74	95	97
27001	27050	23	73	94	96
27051	27100	22	72	92	94
27101	27150	22	70	91	92
27151	27200	21	69	89	91
27201	27250	21	68	87	89
27251	27300	21	67	86	88
27301	27350	20	65	84	86
27351	27400	20	64	83	84
27401	27450	19	63	81	83
27451	27500	19	62	80	81
27501	27550	19	61	78	80
27551	27600	18	59	76	78
27601	27650	18	58	75	76
27651	27700	18	57	73	75
27701	27750	17	56	72	73
27751	27800	17	54	70	72
27801	27850	16	53	68	70
27851	27900	16	52	67	68
27901	27950	16	51	65	67
27951	28000	15	50	64	65

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28001	28050	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1

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2019 Instructions for Form FTB 3532

Head of Household Filing Status Schedule

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Resident Income Tax Return, if you claim head of household filing status.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to ftb.ca.gov and search for **HOH**.

Registered Domestic Partners (RDPs) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

B Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see the instructions for Part III, line 4, Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.

- You were not a nonresident alien at any time during the year.
- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic Partnership

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
 - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
 - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

Part II – Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's Social Security Number (SSN). Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2019, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

Line 4

Gross Income

Your qualifying relative's gross income must be less than \$4,200. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to [irs.gov](https://www.irs.gov) and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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2019 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is ..." to find the range that includes your taxable income from Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)					2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)				
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1	\$50	\$0	\$0	\$0	6,451	6,550	65	65	65	12,951	13,050	172	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	174	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	176	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	178	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	180	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	182	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	184	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	186	137	137
751	850	8	8	8	7,251	7,350	73	73	73	13,751	13,850	188	138	138
851	950	9	9	9	7,351	7,450	74	74	74	13,851	13,950	190	139	139
951	1,050	10	10	10	7,451	7,550	75	75	75	13,951	14,050	192	140	140
1,051	1,150	11	11	11	7,551	7,650	76	76	76	14,051	14,150	194	141	141
1,151	1,250	12	12	12	7,651	7,750	77	77	77	14,151	14,250	196	142	142
1,251	1,350	13	13	13	7,751	7,850	78	78	78	14,251	14,350	198	143	143
1,351	1,450	14	14	14	7,851	7,950	79	79	79	14,351	14,450	200	144	144
1,451	1,550	15	15	15	7,951	8,050	80	80	80	14,451	14,550	202	145	145
1,551	1,650	16	16	16	8,051	8,150	81	81	81	14,551	14,650	204	146	146
1,651	1,750	17	17	17	8,151	8,250	82	82	82	14,651	14,750	206	147	147
1,751	1,850	18	18	18	8,251	8,350	83	83	83	14,751	14,850	208	148	148
1,851	1,950	19	19	19	8,351	8,450	84	84	84	14,851	14,950	210	149	149
1,951	2,050	20	20	20	8,451	8,550	85	85	85	14,951	15,050	212	150	150
2,051	2,150	21	21	21	8,551	8,650	86	86	86	15,051	15,150	214	151	151
2,151	2,250	22	22	22	8,651	8,750	87	87	87	15,151	15,250	216	152	152
2,251	2,350	23	23	23	8,751	8,850	88	88	88	15,251	15,350	218	153	153
2,351	2,450	24	24	24	8,851	8,950	89	89	89	15,351	15,450	220	154	154
2,451	2,550	25	25	25	8,951	9,050	92	90	90	15,451	15,550	222	155	155
2,551	2,650	26	26	26	9,051	9,150	94	91	91	15,551	15,650	224	156	156
2,651	2,750	27	27	27	9,151	9,250	96	92	92	15,651	15,750	226	157	157
2,751	2,850	28	28	28	9,251	9,350	98	93	93	15,751	15,850	228	158	158
2,851	2,950	29	29	29	9,351	9,450	100	94	94	15,851	15,950	230	159	159
2,951	3,050	30	30	30	9,451	9,550	102	95	95	15,951	16,050	232	160	160
3,051	3,150	31	31	31	9,551	9,650	104	96	96	16,051	16,150	234	161	161
3,151	3,250	32	32	32	9,651	9,750	106	97	97	16,151	16,250	236	162	162
3,251	3,350	33	33	33	9,751	9,850	108	98	98	16,251	16,350	238	163	163
3,351	3,450	34	34	34	9,851	9,950	110	99	99	16,351	16,450	240	164	164
3,451	3,550	35	35	35	9,951	10,050	112	100	100	16,451	16,550	242	165	165
3,551	3,650	36	36	36	10,051	10,150	114	101	101	16,551	16,650	244	166	166
3,651	3,750	37	37	37	10,151	10,250	116	102	102	16,651	16,750	246	167	167
3,751	3,850	38	38	38	10,251	10,350	118	103	103	16,751	16,850	248	168	168
3,851	3,950	39	39	39	10,351	10,450	120	104	104	16,851	16,950	250	169	169
3,951	4,050	40	40	40	10,451	10,550	122	105	105	16,951	17,050	252	170	170
4,051	4,150	41	41	41	10,551	10,650	124	106	106	17,051	17,150	254	171	171
4,151	4,250	42	42	42	10,651	10,750	126	107	107	17,151	17,250	256	172	172
4,251	4,350	43	43	43	10,751	10,850	128	108	108	17,251	17,350	258	173	173
4,351	4,450	44	44	44	10,851	10,950	130	109	109	17,351	17,450	260	174	174
4,451	4,550	45	45	45	10,951	11,050	132	110	110	17,451	17,550	262	175	175
4,551	4,650	46	46	46	11,051	11,150	134	111	111	17,551	17,650	264	176	176
4,651	4,750	47	47	47	11,151	11,250	136	112	112	17,651	17,750	266	178	178
4,751	4,850	48	48	48	11,251	11,350	138	113	113	17,751	17,850	268	180	180
4,851	4,950	49	49	49	11,351	11,450	140	114	114	17,851	17,950	270	182	182
4,951	5,050	50	50	50	11,451	11,550	142	115	115	17,951	18,050	272	184	184
5,051	5,150	51	51	51	11,551	11,650	144	116	116	18,051	18,150	274	186	186
5,151	5,250	52	52	52	11,651	11,750	146	117	117	18,151	18,250	276	188	188
5,251	5,350	53	53	53	11,751	11,850	148	118	118	18,251	18,350	278	190	190
5,351	5,450	54	54	54	11,851	11,950	150	119	119	18,351	18,450	280	192	192
5,451	5,550	55	55	55	11,951	12,050	152	120	120	18,451	18,550	282	194	194
5,551	5,650	56	56	56	12,051	12,150	154	121	121	18,551	18,650	284	196	196
5,651	5,750	57	57	57	12,151	12,250	156	122	122	18,651	18,750	286	198	198
5,751	5,850	58	58	58	12,251	12,350	158	123	123	18,751	18,850	288	200	200
5,851	5,950	59	59	59	12,351	12,450	160	124	124	18,851	18,950	290	202	202
5,951	6,050	60	60	60	12,451	12,550	162	125	125	18,951	19,050	292	204	204
6,051	6,150	61	61	61	12,551	12,650	164	126	126	19,051	19,150	294	206	206
6,151	6,250	62	62	62	12,651	12,750	166	127	127	19,151	19,250	296	208	208
6,251	6,350	63	63	63	12,751	12,850	168	128	128	19,251	19,350	298	210	210
6,351	6,450	64	64	64	12,851	12,950	170	129	129	19,351	19,450	300	212	212

Continued on next page.

2019 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)			2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))			4 (Head of Household)								
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	302	214	214	26,451	26,550	554	354	354	33,451	33,550	845	494	494
19,551	19,650	304	216	216	26,551	26,650	558	356	356	33,551	33,650	851	496	496
19,651	19,750	306	218	218	26,651	26,750	562	358	358	33,651	33,750	857	498	498
19,751	19,850	308	220	220	26,751	26,850	566	360	360	33,751	33,850	863	500	500
19,851	19,950	310	222	222	26,851	26,950	570	362	362	33,851	33,950	869	502	502
19,951	20,050	312	224	224	26,951	27,050	574	364	364	33,951	34,050	875	504	504
20,051	20,150	314	226	226	27,051	27,150	578	366	366	34,051	34,150	881	506	506
20,151	20,250	316	228	228	27,151	27,250	582	368	368	34,151	34,250	887	508	508
20,251	20,350	318	230	230	27,251	27,350	586	370	370	34,251	34,350	893	510	510
20,351	20,450	320	232	232	27,351	27,450	590	372	372	34,351	34,450	899	512	512
20,451	20,550	322	234	234	27,451	27,550	594	374	374	34,451	34,550	905	514	514
20,551	20,650	324	236	236	27,551	27,650	598	376	376	34,551	34,650	911	516	516
20,651	20,750	326	238	238	27,651	27,750	602	378	378	34,651	34,750	917	518	518
20,751	20,850	328	240	240	27,751	27,850	606	380	380	34,751	34,850	923	520	520
20,851	20,950	330	242	242	27,851	27,950	610	382	382	34,851	34,950	929	522	522
20,951	21,050	334	244	244	27,951	28,050	614	384	384	34,951	35,050	935	524	524
21,051	21,150	338	246	246	28,051	28,150	618	386	386	35,051	35,150	941	526	526
21,151	21,250	342	248	248	28,151	28,250	622	388	388	35,151	35,250	947	528	528
21,251	21,350	346	250	250	28,251	28,350	626	390	390	35,251	35,350	953	530	530
21,351	21,450	350	252	252	28,351	28,450	630	392	392	35,351	35,450	959	532	532
21,451	21,550	354	254	254	28,451	28,550	634	394	394	35,451	35,550	965	534	534
21,551	21,650	358	256	256	28,551	28,650	638	396	396	35,551	35,650	971	536	536
21,651	21,750	362	258	258	28,651	28,750	642	398	398	35,651	35,750	977	538	538
21,751	21,850	366	260	260	28,751	28,850	646	400	400	35,751	35,850	983	540	540
21,851	21,950	370	262	262	28,851	28,950	650	402	402	35,851	35,950	989	542	542
21,951	22,050	374	264	264	28,951	29,050	654	404	404	35,951	36,050	995	544	544
22,051	22,150	378	266	266	29,051	29,150	658	406	406	36,051	36,150	1,001	546	546
22,151	22,250	382	268	268	29,151	29,250	662	408	408	36,151	36,250	1,007	548	548
22,251	22,350	386	270	270	29,251	29,350	666	410	410	36,251	36,350	1,013	550	550
22,351	22,450	390	272	272	29,351	29,450	670	412	412	36,351	36,450	1,019	552	552
22,451	22,550	394	274	274	29,451	29,550	674	414	414	36,451	36,550	1,025	554	554
22,551	22,650	398	276	276	29,551	29,650	678	416	416	36,551	36,650	1,031	556	556
22,651	22,750	402	278	278	29,651	29,750	682	418	418	36,651	36,750	1,037	558	558
22,751	22,850	406	280	280	29,751	29,850	686	420	420	36,751	36,850	1,043	560	560
22,851	22,950	410	282	282	29,851	29,950	690	422	422	36,851	36,950	1,049	562	562
22,951	23,050	414	284	284	29,951	30,050	694	424	424	36,951	37,050	1,055	564	564
23,051	23,150	418	286	286	30,051	30,150	698	426	426	37,051	37,150	1,061	566	566
23,151	23,250	422	288	288	30,151	30,250	702	428	428	37,151	37,250	1,067	568	568
23,251	23,350	426	290	290	30,251	30,350	706	430	430	37,251	37,350	1,073	570	570
23,351	23,450	430	292	292	30,351	30,450	710	432	432	37,351	37,450	1,079	572	572
23,451	23,550	434	294	294	30,451	30,550	714	434	434	37,451	37,550	1,085	574	574
23,551	23,650	438	296	296	30,551	30,650	718	436	436	37,551	37,650	1,091	576	576
23,651	23,750	442	298	298	30,651	30,750	722	438	438	37,651	37,750	1,097	578	578
23,751	23,850	446	300	300	30,751	30,850	726	440	440	37,751	37,850	1,103	580	580
23,851	23,950	450	302	302	30,851	30,950	730	442	442	37,851	37,950	1,109	582	582
23,951	24,050	454	304	304	30,951	31,050	734	444	444	37,951	38,050	1,115	584	584
24,051	24,150	458	306	306	31,051	31,150	738	446	446	38,051	38,150	1,121	586	586
24,151	24,250	462	308	308	31,151	31,250	742	448	448	38,151	38,250	1,127	588	588
24,251	24,350	466	310	310	31,251	31,350	746	450	450	38,251	38,350	1,133	590	590
24,351	24,450	470	312	312	31,351	31,450	750	452	452	38,351	38,450	1,139	592	592
24,451	24,550	474	314	314	31,451	31,550	754	454	454	38,451	38,550	1,145	594	594
24,551	24,650	478	316	316	31,551	31,650	758	456	456	38,551	38,650	1,151	596	596
24,651	24,750	482	318	318	31,651	31,750	762	458	458	38,651	38,750	1,157	598	598
24,751	24,850	486	320	320	31,751	31,850	766	460	460	38,751	38,850	1,163	600	600
24,851	24,950	490	322	322	31,851	31,950	770	462	462	38,851	38,950	1,169	602	602
24,951	25,050	494	324	324	31,951	32,050	774	464	464	38,951	39,050	1,175	604	604
25,051	25,150	498	326	326	32,051	32,150	778	466	466	39,051	39,150	1,181	606	606
25,151	25,250	502	328	328	32,151	32,250	782	468	468	39,151	39,250	1,187	608	608
25,251	25,350	506	330	330	32,251	32,350	786	470	470	39,251	39,350	1,193	610	610
25,351	25,450	510	332	332	32,351	32,450	790	472	472	39,351	39,450	1,199	612	612
25,451	25,550	514	334	334	32,451	32,550	794	474	474	39,451	39,550	1,205	614	614
25,551	25,650	518	336	336	32,551	32,650	798	476	476	39,551	39,650	1,211	616	616
25,651	25,750	522	338	338	32,651	32,750	802	478	478	39,651	39,750	1,217	618	618
25,751	25,850	526	340	340	32,751	32,850	806	480	480	39,751	39,850	1,223	620	620
25,851	25,950	530	342	342	32,851	32,950	810	482	482	39,851	39,950	1,229	622	622
25,951	26,050	534	344	344	32,951	33,050	815	484	484	39,951	40,050	1,235	624	624
26,051	26,150	538	346	346	33,051	33,150	821	486	486	40,051	40,150	1,241	626	626
26,151	26,250	542	348	348	33,151	33,250	827	488	488	40,151	40,250	1,247	628	628
26,251	26,350	546	350	350	33,251	33,350	833	490	490	40,251	40,350	1,253	630	630
26,351	26,450	550	352	352	33,351	33,450	839	492	492	40,351	40,450	1,259	632	632

Continued on next page.

2019 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,265	634	634	47,451	47,550	1,720	889	888	54,451	54,550	2,280	1,169	1,181
40,551	40,650	1,271	636	636	47,551	47,650	1,728	893	892	54,551	54,650	2,288	1,173	1,187
40,651	40,750	1,277	638	638	47,651	47,750	1,736	897	896	54,651	54,750	2,296	1,177	1,193
40,751	40,850	1,283	640	640	47,751	47,850	1,744	901	900	54,751	54,850	2,304	1,181	1,199
40,851	40,950	1,289	642	642	47,851	47,950	1,752	905	904	54,851	54,950	2,312	1,185	1,205
40,951	41,050	1,295	644	644	47,951	48,050	1,760	909	908	54,951	55,050	2,320	1,189	1,211
41,051	41,150	1,301	646	646	48,051	48,150	1,768	913	912	55,051	55,150	2,328	1,193	1,217
41,151	41,250	1,307	648	648	48,151	48,250	1,776	917	916	55,151	55,250	2,336	1,197	1,223
41,251	41,350	1,313	650	650	48,251	48,350	1,784	921	920	55,251	55,350	2,344	1,201	1,229
41,351	41,450	1,319	652	652	48,351	48,450	1,792	925	924	55,351	55,450	2,352	1,205	1,235
41,451	41,550	1,325	654	654	48,451	48,550	1,800	929	928	55,451	55,550	2,360	1,209	1,241
41,551	41,650	1,331	656	656	48,551	48,650	1,808	933	932	55,551	55,650	2,368	1,213	1,247
41,651	41,750	1,337	658	658	48,651	48,750	1,816	937	936	55,651	55,750	2,376	1,217	1,253
41,751	41,850	1,343	661	660	48,751	48,850	1,824	941	940	55,751	55,850	2,384	1,221	1,259
41,851	41,950	1,349	665	664	48,851	48,950	1,832	945	944	55,851	55,950	2,392	1,225	1,265
41,951	42,050	1,355	669	668	48,951	49,050	1,840	949	948	55,951	56,050	2,400	1,229	1,271
42,051	42,150	1,361	673	672	49,051	49,150	1,848	953	952	56,051	56,150	2,408	1,233	1,277
42,151	42,250	1,367	677	676	49,151	49,250	1,856	957	956	56,151	56,250	2,416	1,237	1,283
42,251	42,350	1,373	681	680	49,251	49,350	1,864	961	960	56,251	56,350	2,424	1,241	1,289
42,351	42,450	1,379	685	684	49,351	49,450	1,872	965	964	56,351	56,450	2,432	1,245	1,295
42,451	42,550	1,385	689	688	49,451	49,550	1,880	969	968	56,451	56,550	2,440	1,249	1,301
42,551	42,650	1,391	693	692	49,551	49,650	1,888	973	972	56,551	56,650	2,448	1,253	1,307
42,651	42,750	1,397	697	696	49,651	49,750	1,896	977	976	56,651	56,750	2,456	1,257	1,313
42,751	42,850	1,403	701	700	49,751	49,850	1,904	981	980	56,751	56,850	2,464	1,261	1,319
42,851	42,950	1,409	705	704	49,851	49,950	1,912	985	984	56,851	56,950	2,472	1,265	1,325
42,951	43,050	1,415	709	708	49,951	50,050	1,920	989	988	56,951	57,050	2,480	1,269	1,331
43,051	43,150	1,421	713	712	50,051	50,150	1,928	993	992	57,051	57,150	2,488	1,273	1,337
43,151	43,250	1,427	717	716	50,151	50,250	1,936	997	996	57,151	57,250	2,496	1,277	1,343
43,251	43,350	1,433	721	720	50,251	50,350	1,944	1,001	1,000	57,251	57,350	2,504	1,281	1,349
43,351	43,450	1,439	725	724	50,351	50,450	1,952	1,005	1,004	57,351	57,450	2,512	1,285	1,355
43,451	43,550	1,445	729	728	50,451	50,550	1,960	1,009	1,008	57,451	57,550	2,520	1,289	1,361
43,551	43,650	1,451	733	732	50,551	50,650	1,968	1,013	1,012	57,551	57,650	2,528	1,293	1,367
43,651	43,750	1,457	737	736	50,651	50,750	1,976	1,017	1,016	57,651	57,750	2,536	1,297	1,373
43,751	43,850	1,463	741	740	50,751	50,850	1,984	1,021	1,020	57,751	57,850	2,544	1,301	1,379
43,851	43,950	1,469	745	744	50,851	50,950	1,992	1,025	1,024	57,851	57,950	2,552	1,305	1,385
43,951	44,050	1,475	749	748	50,951	51,050	2,000	1,029	1,028	57,951	58,050	2,560	1,309	1,391
44,051	44,150	1,481	753	752	51,051	51,150	2,008	1,033	1,032	58,051	58,150	2,572	1,313	1,397
44,151	44,250	1,487	757	756	51,151	51,250	2,016	1,037	1,036	58,151	58,250	2,581	1,317	1,403
44,251	44,350	1,493	761	760	51,251	51,350	2,024	1,041	1,040	58,251	58,350	2,590	1,321	1,409
44,351	44,450	1,499	765	764	51,351	51,450	2,032	1,045	1,044	58,351	58,450	2,599	1,325	1,415
44,451	44,550	1,505	769	768	51,451	51,550	2,040	1,049	1,048	58,451	58,550	2,609	1,329	1,421
44,551	44,650	1,511	773	772	51,551	51,650	2,048	1,053	1,052	58,551	58,650	2,618	1,333	1,427
44,651	44,750	1,517	777	776	51,651	51,750	2,056	1,057	1,056	58,651	58,750	2,627	1,337	1,433
44,751	44,850	1,523	781	780	51,751	51,850	2,064	1,061	1,060	58,751	58,850	2,637	1,341	1,439
44,851	44,950	1,529	785	784	51,851	51,950	2,072	1,065	1,064	58,851	58,950	2,646	1,345	1,445
44,951	45,050	1,535	789	788	51,951	52,050	2,080	1,069	1,068	58,951	59,050	2,655	1,349	1,451
45,051	45,150	1,541	793	792	52,051	52,150	2,088	1,073	1,072	59,051	59,150	2,665	1,353	1,457
45,151	45,250	1,547	797	796	52,151	52,250	2,096	1,077	1,076	59,151	59,250	2,674	1,357	1,463
45,251	45,350	1,553	801	800	52,251	52,350	2,104	1,081	1,080	59,251	59,350	2,683	1,361	1,469
45,351	45,450	1,559	805	804	52,351	52,450	2,112	1,085	1,084	59,351	59,450	2,692	1,365	1,475
45,451	45,550	1,565	809	808	52,451	52,550	2,120	1,089	1,088	59,451	59,550	2,702	1,369	1,481
45,551	45,650	1,571	813	812	52,551	52,650	2,128	1,093	1,092	59,551	59,650	2,711	1,373	1,487
45,651	45,750	1,577	817	816	52,651	52,750	2,136	1,097	1,096	59,651	59,750	2,720	1,377	1,493
45,751	45,850	1,584	821	820	52,751	52,850	2,144	1,101	1,100	59,751	59,850	2,730	1,381	1,499
45,851	45,950	1,592	825	824	52,851	52,950	2,152	1,105	1,104	59,851	59,950	2,739	1,385	1,505
45,951	46,050	1,600	829	828	52,951	53,050	2,160	1,109	1,108	59,951	60,050	2,748	1,389	1,511
46,051	46,150	1,608	833	832	53,051	53,150	2,168	1,113	1,112	60,051	60,150	2,758	1,393	1,517
46,151	46,250	1,616	837	836	53,151	53,250	2,176	1,117	1,116	60,151	60,250	2,767	1,397	1,523
46,251	46,350	1,624	841	840	53,251	53,350	2,184	1,121	1,120	60,251	60,350	2,776	1,401	1,529
46,351	46,450	1,632	845	844	53,351	53,450	2,192	1,125	1,124	60,351	60,450	2,785	1,405	1,535
46,451	46,550	1,640	849	848	53,451	53,550	2,200	1,129	1,128	60,451	60,550	2,795	1,409	1,541
46,551	46,650	1,648	853	852	53,551	53,650	2,208	1,133	1,132	60,551	60,650	2,804	1,413	1,547
46,651	46,750	1,656	857	856	53,651	53,750	2,216	1,137	1,136	60,651	60,750	2,813	1,417	1,553
46,751	46,850	1,664	861	860	53,751	53,850	2,224	1,141	1,140	60,751	60,850	2,823	1,421	1,559
46,851	46,950	1,672	865	864	53,851	53,950	2,232	1,145	1,144	60,851	60,950	2,832	1,425	1,565
46,951	47,050	1,680	869	868	53,951	54,050	2,240	1,149	1,151	60,951	61,050	2,841	1,429	1,571
47,051	47,150	1,688	873	872	54,051	54,150	2,248	1,153	1,157	61,051	61,150	2,851	1,433	1,577
47,151	47,250	1,696	877	876	54,151	54,250	2,256	1,157	1,163	61,151	61,250	2,860	1,437	1,583
47,251	47,350	1,704	881	880	54,251	54,350	2,264	1,161	1,169	61,251	61,350	2,869	1,441	1,589
47,351	47,450	1,712	885	884	54,351	54,450	2,272	1,165	1,175	61,351	61,450	2,878	1,445	1,595

Continued on next page.

2019 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	2,888	1,449	1,601	68,451	68,550	3,539	1,780	2,059	75,451	75,550	4,190	2,200	2,619
61,551	61,650	2,897	1,453	1,607	68,551	68,650	3,548	1,786	2,067	75,551	75,650	4,199	2,206	2,627
61,651	61,750	2,906	1,457	1,613	68,651	68,750	3,557	1,792	2,075	75,651	75,750	4,208	2,212	2,635
61,751	61,850	2,916	1,461	1,619	68,751	68,850	3,567	1,798	2,083	75,751	75,850	4,218	2,218	2,643
61,851	61,950	2,925	1,465	1,625	68,851	68,950	3,576	1,804	2,091	75,851	75,950	4,227	2,224	2,651
61,951	62,050	2,934	1,469	1,631	68,951	69,050	3,585	1,810	2,099	75,951	76,050	4,236	2,230	2,659
62,051	62,150	2,944	1,473	1,637	69,051	69,150	3,595	1,816	2,107	76,051	76,150	4,246	2,236	2,667
62,151	62,250	2,953	1,477	1,643	69,151	69,250	3,604	1,822	2,115	76,151	76,250	4,255	2,242	2,675
62,251	62,350	2,962	1,481	1,649	69,251	69,350	3,613	1,828	2,123	76,251	76,350	4,264	2,248	2,683
62,351	62,450	2,971	1,485	1,655	69,351	69,450	3,622	1,834	2,131	76,351	76,450	4,273	2,254	2,691
62,451	62,550	2,981	1,489	1,661	69,451	69,550	3,632	1,840	2,139	76,451	76,550	4,283	2,260	2,699
62,551	62,650	2,990	1,493	1,667	69,551	69,650	3,641	1,846	2,147	76,551	76,650	4,292	2,266	2,707
62,651	62,750	2,999	1,497	1,673	69,651	69,750	3,650	1,852	2,155	76,651	76,750	4,301	2,272	2,715
62,751	62,850	3,009	1,501	1,679	69,751	69,850	3,660	1,858	2,163	76,751	76,850	4,311	2,278	2,723
62,851	62,950	3,018	1,505	1,685	69,851	69,950	3,669	1,864	2,171	76,851	76,950	4,320	2,284	2,731
62,951	63,050	3,027	1,509	1,691	69,951	70,050	3,678	1,870	2,179	76,951	77,050	4,329	2,290	2,739
63,051	63,150	3,037	1,513	1,697	70,051	70,150	3,688	1,876	2,187	77,051	77,150	4,338	2,296	2,747
63,151	63,250	3,046	1,517	1,703	70,151	70,250	3,697	1,882	2,195	77,151	77,250	4,348	2,302	2,755
63,251	63,350	3,055	1,521	1,709	70,251	70,350	3,706	1,888	2,203	77,251	77,350	4,357	2,308	2,763
63,351	63,450	3,064	1,525	1,715	70,351	70,450	3,715	1,894	2,211	77,351	77,450	4,366	2,314	2,771
63,451	63,550	3,074	1,529	1,721	70,451	70,550	3,725	1,900	2,219	77,451	77,550	4,376	2,320	2,779
63,551	63,650	3,083	1,533	1,727	70,551	70,650	3,734	1,906	2,227	77,551	77,650	4,385	2,326	2,787
63,651	63,750	3,092	1,537	1,733	70,651	70,750	3,743	1,912	2,235	77,651	77,750	4,394	2,332	2,795
63,751	63,850	3,102	1,541	1,739	70,751	70,850	3,753	1,918	2,243	77,751	77,850	4,404	2,338	2,803
63,851	63,950	3,111	1,545	1,745	70,851	70,950	3,762	1,924	2,251	77,851	77,950	4,413	2,344	2,811
63,951	64,050	3,120	1,549	1,751	70,951	71,050	3,771	1,930	2,259	77,951	78,050	4,422	2,350	2,819
64,051	64,150	3,130	1,553	1,757	71,051	71,150	3,781	1,936	2,267	78,051	78,150	4,432	2,356	2,827
64,151	64,250	3,139	1,557	1,763	71,151	71,250	3,790	1,942	2,275	78,151	78,250	4,441	2,362	2,835
64,251	64,350	3,148	1,561	1,769	71,251	71,350	3,799	1,948	2,283	78,251	78,350	4,450	2,368	2,843
64,351	64,450	3,157	1,565	1,775	71,351	71,450	3,808	1,954	2,291	78,351	78,450	4,459	2,374	2,851
64,451	64,550	3,167	1,569	1,781	71,451	71,550	3,818	1,960	2,299	78,451	78,550	4,469	2,380	2,859
64,551	64,650	3,176	1,573	1,787	71,551	71,650	3,827	1,966	2,307	78,551	78,650	4,478	2,386	2,867
64,651	64,750	3,185	1,577	1,793	71,651	71,750	3,836	1,972	2,315	78,651	78,750	4,487	2,392	2,875
64,751	64,850	3,195	1,581	1,799	71,751	71,850	3,846	1,978	2,323	78,751	78,850	4,497	2,398	2,884
64,851	64,950	3,204	1,585	1,805	71,851	71,950	3,855	1,984	2,331	78,851	78,950	4,506	2,404	2,893
64,951	65,050	3,213	1,589	1,811	71,951	72,050	3,864	1,990	2,339	78,951	79,050	4,515	2,410	2,903
65,051	65,150	3,223	1,593	1,817	72,051	72,150	3,874	1,996	2,347	79,051	79,150	4,525	2,416	2,912
65,151	65,250	3,232	1,597	1,823	72,151	72,250	3,883	2,002	2,355	79,151	79,250	4,534	2,422	2,921
65,251	65,350	3,241	1,601	1,829	72,251	72,350	3,892	2,008	2,363	79,251	79,350	4,543	2,428	2,930
65,351	65,450	3,250	1,605	1,835	72,351	72,450	3,901	2,014	2,371	79,351	79,450	4,552	2,434	2,940
65,451	65,550	3,260	1,609	1,841	72,451	72,550	3,911	2,020	2,379	79,451	79,550	4,562	2,440	2,949
65,551	65,650	3,269	1,613	1,847	72,551	72,650	3,920	2,026	2,387	79,551	79,650	4,571	2,446	2,958
65,651	65,750	3,278	1,617	1,853	72,651	72,750	3,929	2,032	2,395	79,651	79,750	4,580	2,452	2,968
65,751	65,850	3,288	1,621	1,859	72,751	72,850	3,939	2,038	2,403	79,751	79,850	4,590	2,458	2,977
65,851	65,950	3,297	1,625	1,865	72,851	72,950	3,948	2,044	2,411	79,851	79,950	4,599	2,464	2,986
65,951	66,050	3,306	1,630	1,871	72,951	73,050	3,957	2,050	2,419	79,951	80,050	4,608	2,470	2,996
66,051	66,150	3,316	1,636	1,877	73,051	73,150	3,967	2,056	2,427	80,051	80,150	4,618	2,476	3,005
66,151	66,250	3,325	1,642	1,883	73,151	73,250	3,976	2,062	2,435	80,151	80,250	4,627	2,482	3,014
66,251	66,350	3,334	1,648	1,889	73,251	73,350	3,985	2,068	2,443	80,251	80,350	4,636	2,488	3,023
66,351	66,450	3,343	1,654	1,895	73,351	73,450	3,994	2,074	2,451	80,351	80,450	4,645	2,494	3,033
66,451	66,550	3,353	1,660	1,901	73,451	73,550	4,004	2,080	2,459	80,451	80,550	4,655	2,500	3,042
66,551	66,650	3,362	1,666	1,907	73,551	73,650	4,013	2,086	2,467	80,551	80,650	4,664	2,506	3,051
66,651	66,750	3,371	1,672	1,915	73,651	73,750	4,022	2,092	2,475	80,651	80,750	4,673	2,512	3,061
66,751	66,850	3,381	1,678	1,923	73,751	73,850	4,032	2,098	2,483	80,751	80,850	4,683	2,518	3,070
66,851	66,950	3,390	1,684	1,931	73,851	73,950	4,041	2,104	2,491	80,851	80,950	4,692	2,524	3,079
66,951	67,050	3,399	1,690	1,939	73,951	74,050	4,050	2,110	2,499	80,951	81,050	4,701	2,530	3,089
67,051	67,150	3,409	1,696	1,947	74,051	74,150	4,060	2,116	2,507	81,051	81,150	4,711	2,536	3,098
67,151	67,250	3,418	1,702	1,955	74,151	74,250	4,069	2,122	2,515	81,151	81,250	4,720	2,542	3,107
67,251	67,350	3,427	1,708	1,963	74,251	74,350	4,078	2,128	2,523	81,251	81,350	4,729	2,548	3,116
67,351	67,450	3,436	1,714	1,971	74,351	74,450	4,087	2,134	2,531	81,351	81,450	4,738	2,554	3,126
67,451	67,550	3,446	1,720	1,979	74,451	74,550	4,097	2,140	2,539	81,451	81,550	4,748	2,560	3,135
67,551	67,650	3,455	1,726	1,987	74,551	74,650	4,106	2,146	2,547	81,551	81,650	4,757	2,566	3,144
67,651	67,750	3,464	1,732	1,995	74,651	74,750	4,115	2,152	2,555	81,651	81,750	4,766	2,572	3,154
67,751	67,850	3,474	1,738	2,003	74,751	74,850	4,125	2,158	2,563	81,751	81,850	4,776	2,578	3,163
67,851	67,950	3,483	1,744	2,011	74,851	74,950	4,134	2,164	2,571	81,851	81,950	4,785	2,584	3,172
67,951	68,050	3,492	1,750	2,019	74,951	75,050	4,143	2,170	2,579	81,951	82,050	4,794	2,590	3,182
68,051	68,150	3,502	1,756	2,027	75,051	75,150	4,153	2,176	2,587	82,051	82,150	4,804	2,596	3,191
68,151	68,250	3,511	1,762	2,035	75,151	75,250	4,162	2,182	2,595	82,151	82,250	4,813	2,602	3,200
68,251	68,350	3,520	1,768	2,043	75,251	75,350	4,171	2,188	2,603	82,251	82,350	4,822	2,608	3,209
68,351	68,450	3,529	1,774	2,051	75,351	75,450	4,180	2,194	2,611	82,351	82,450	4,831	2,614	3,219

Continued on next page.

2019 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	4,841	2,620	3,228	88,951	89,050	5,445	3,010	3,833	95,451	95,550	6,050	3,480	4,437
82,551	82,650	4,850	2,626	3,237	89,051	89,150	5,455	3,016	3,842	95,551	95,650	6,059	3,488	4,446
82,651	82,750	4,859	2,632	3,247	89,151	89,250	5,464	3,022	3,851	95,651	95,750	6,068	3,496	4,456
82,751	82,850	4,869	2,638	3,256	89,251	89,350	5,473	3,028	3,860	95,751	95,850	6,078	3,504	4,465
82,851	82,950	4,878	2,644	3,265	89,351	89,450	5,482	3,034	3,870	95,851	95,950	6,087	3,512	4,474
82,951	83,050	4,887	2,650	3,275	89,451	89,550	5,492	3,040	3,879	95,951	96,050	6,096	3,520	4,484
83,051	83,150	4,897	2,656	3,284	89,551	89,650	5,501	3,046	3,888	96,051	96,150	6,106	3,528	4,493
83,151	83,250	4,906	2,662	3,293	89,651	89,750	5,510	3,052	3,898	96,151	96,250	6,115	3,536	4,502
83,251	83,350	4,915	2,668	3,302	89,751	89,850	5,520	3,058	3,907	96,251	96,350	6,124	3,544	4,511
83,351	83,450	4,924	2,674	3,312	89,851	89,950	5,529	3,064	3,916	96,351	96,450	6,133	3,552	4,521
83,451	83,550	4,934	2,680	3,321	89,951	90,050	5,538	3,070	3,926	96,451	96,550	6,143	3,560	4,530
83,551	83,650	4,943	2,686	3,330	90,051	90,150	5,548	3,076	3,935	96,551	96,650	6,152	3,568	4,539
83,651	83,750	4,952	2,692	3,340	90,151	90,250	5,557	3,082	3,944	96,651	96,750	6,161	3,576	4,549
83,751	83,850	4,962	2,698	3,349	90,251	90,350	5,566	3,088	3,953	96,751	96,850	6,171	3,584	4,558
83,851	83,950	4,971	2,704	3,358	90,351	90,450	5,575	3,094	3,963	96,851	96,950	6,180	3,592	4,567
83,951	84,050	4,980	2,710	3,368	90,451	90,550	5,585	3,100	3,972	96,951	97,050	6,189	3,600	4,577
84,051	84,150	4,990	2,716	3,377	90,551	90,650	5,594	3,106	3,981	97,051	97,150	6,199	3,608	4,586
84,151	84,250	4,999	2,722	3,386	90,651	90,750	5,603	3,112	3,991	97,151	97,250	6,208	3,616	4,595
84,251	84,350	5,008	2,728	3,395	90,751	90,850	5,613	3,118	4,000	97,251	97,350	6,217	3,624	4,604
84,351	84,450	5,017	2,734	3,405	90,851	90,950	5,622	3,124	4,009	97,351	97,450	6,226	3,632	4,614
84,451	84,550	5,027	2,740	3,414	90,951	91,050	5,631	3,130	4,019	97,451	97,550	6,236	3,640	4,623
84,551	84,650	5,036	2,746	3,423	91,051	91,150	5,641	3,136	4,028	97,551	97,650	6,245	3,648	4,632
84,651	84,750	5,045	2,752	3,433	91,151	91,250	5,650	3,142	4,037	97,651	97,750	6,254	3,656	4,642
84,751	84,850	5,055	2,758	3,442	91,251	91,350	5,659	3,148	4,046	97,751	97,850	6,264	3,664	4,651
84,851	84,950	5,064	2,764	3,451	91,351	91,450	5,668	3,154	4,056	97,851	97,950	6,273	3,672	4,660
84,951	85,050	5,073	2,770	3,461	91,451	91,550	5,678	3,160	4,065	97,951	98,050	6,282	3,680	4,670
85,051	85,150	5,083	2,776	3,470	91,551	91,650	5,687	3,166	4,074	98,051	98,150	6,292	3,688	4,679
85,151	85,250	5,092	2,782	3,479	91,651	91,750	5,696	3,172	4,084	98,151	98,250	6,301	3,696	4,688
85,251	85,350	5,101	2,788	3,488	91,751	91,850	5,706	3,178	4,093	98,251	98,350	6,310	3,704	4,697
85,351	85,450	5,110	2,794	3,498	91,851	91,950	5,715	3,192	4,102	98,351	98,450	6,319	3,712	4,707
85,451	85,550	5,120	2,800	3,507	91,951	92,050	5,724	3,200	4,112	98,451	98,550	6,329	3,720	4,716
85,551	85,650	5,129	2,806	3,516	92,051	92,150	5,734	3,208	4,121	98,551	98,650	6,338	3,728	4,725
85,651	85,750	5,138	2,812	3,526	92,151	92,250	5,743	3,216	4,130	98,651	98,750	6,347	3,736	4,735
85,751	85,850	5,148	2,818	3,535	92,251	92,350	5,752	3,224	4,139	98,751	98,850	6,357	3,744	4,744
85,851	85,950	5,157	2,824	3,544	92,351	92,450	5,761	3,232	4,149	98,851	98,950	6,366	3,752	4,753
85,951	86,050	5,166	2,830	3,554	92,451	92,550	5,771	3,240	4,158	98,951	99,050	6,375	3,760	4,763
86,051	86,150	5,176	2,836	3,563	92,551	92,650	5,780	3,248	4,167	99,051	99,150	6,385	3,768	4,772
86,151	86,250	5,185	2,842	3,572	92,651	92,750	5,789	3,256	4,177	99,151	99,250	6,394	3,776	4,781
86,251	86,350	5,194	2,848	3,581	92,751	92,850	5,799	3,264	4,186	99,251	99,350	6,403	3,784	4,790
86,351	86,450	5,203	2,854	3,591	92,851	92,950	5,808	3,272	4,195	99,351	99,450	6,412	3,792	4,800
86,451	86,550	5,213	2,860	3,600	92,951	93,050	5,817	3,280	4,205	99,451	99,550	6,422	3,800	4,809
86,551	86,650	5,222	2,866	3,609	93,051	93,150	5,827	3,288	4,214	99,551	99,650	6,431	3,808	4,818
86,651	86,750	5,231	2,872	3,619	93,151	93,250	5,836	3,296	4,223	99,651	99,750	6,440	3,816	4,828
86,751	86,850	5,241	2,878	3,628	93,251	93,350	5,845	3,304	4,232	99,751	99,850	6,450	3,824	4,837
86,851	86,950	5,250	2,884	3,637	93,351	93,450	5,854	3,312	4,242	99,851	99,950	6,459	3,832	4,846
86,951	87,050	5,259	2,890	3,647	93,451	93,550	5,864	3,320	4,251	99,951	100,000	6,466	3,838	4,853
87,051	87,150	5,269	2,896	3,656	93,551	93,650	5,873	3,328	4,260	OVER \$100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.				
87,151	87,250	5,278	2,902	3,665	93,651	93,750	5,882	3,336	4,270					
87,251	87,350	5,287	2,908	3,674	93,751	93,850	5,892	3,344	4,279					
87,351	87,450	5,296	2,914	3,684	93,851	93,950	5,901	3,352	4,288					
87,451	87,550	5,306	2,920	3,693	93,951	94,050	5,910	3,360	4,298					
87,551	87,650	5,315	2,926	3,702	94,051	94,150	5,920	3,368	4,307					
87,651	87,750	5,324	2,932	3,712	94,151	94,250	5,929	3,376	4,316					
87,751	87,850	5,334	2,938	3,721	94,251	94,350	5,938	3,384	4,325					
87,851	87,950	5,343	2,944	3,730	94,351	94,450	5,947	3,392	4,335					
87,951	88,050	5,352	2,950	3,740	94,451	94,550	5,957	3,400	4,344					
88,051	88,150	5,362	2,956	3,749	94,551	94,650	5,966	3,408	4,353					
88,151	88,250	5,371	2,962	3,758	94,651	94,750	5,975	3,416	4,363					
88,251	88,350	5,380	2,968	3,767	94,751	94,850	5,985	3,424	4,372					
88,351	88,450	5,389	2,974	3,777	94,851	94,950	5,994	3,432	4,381					
88,451	88,550	5,399	2,980	3,786	94,951	95,050	6,003	3,440	4,391					
88,551	88,650	5,408	2,986	3,795	95,051	95,150	6,013	3,448	4,400					
88,651	88,750	5,417	2,992	3,805	95,151	95,250	6,022	3,456	4,409					
88,751	88,850	5,427	2,998	3,814	95,251	95,350	6,031	3,464	4,418					
88,851	88,950	5,436	3,004	3,823	95,351	95,450	6,040	3,472	4,428					

2019 California Tax Rate Schedules



To e-file and eliminate the math, go to ftb.ca.gov. To figure your tax online, go to ftb.ca.gov/tax-rates.

Use only if your taxable income on Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	But not over –			
Schedule X – Use if your filing status is Single or Married/RDP Filing Separately	\$ 0	\$ 8,809	\$ 0.00	+ 1.00%	\$ 0
	8,809	20,883	88.09	+ 2.00%	8,809
	20,883	32,960	329.57	+ 4.00%	20,883
	32,960	45,753	812.65	+ 6.00%	32,960
	45,753	57,824	1,580.23	+ 8.00%	45,753
	57,824	295,373	2,545.91	+ 9.30%	57,824
	295,373	354,445	24,637.97	+ 10.30%	295,373
	354,445	590,742	30,722.39	+ 11.30%	354,445
	590,742	AND OVER	57,423.95	+ 12.30%	590,742

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	But not over –			
Schedule Y – Use if your filing status is Married/RDP Filing Jointly or Qualifying Widow(er)	\$ 0	\$ 17,618	\$ 0.00	+ 1.00%	\$ 0
	17,618	41,766	176.18	+ 2.00%	17,618
	41,766	65,920	659.14	+ 4.00%	41,766
	65,920	91,506	1,625.30	+ 6.00%	65,920
	91,506	115,648	3,160.46	+ 8.00%	91,506
	115,648	590,746	5,091.82	+ 9.30%	115,648
	590,746	708,890	49,275.93	+ 10.30%	590,746
	708,890	1,181,484	61,444.76	+ 11.30%	708,890
	1,181,484	AND OVER	114,847.88	+ 12.30%	1,181,484

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	But not over –			
Schedule Z – Use if your filing status is Head of Household	\$ 0	\$ 17,629	\$ 0.00	+ 1.00%	\$ 0
	17,629	41,768	176.29	+ 2.00%	17,629
	41,768	53,843	659.07	+ 4.00%	41,768
	53,843	66,636	1,142.07	+ 6.00%	53,843
	66,636	78,710	1,909.65	+ 8.00%	66,636
	78,710	401,705	2,875.57	+ 9.30%	78,710
	401,705	482,047	32,914.11	+ 10.30%	401,705
	482,047	803,410	41,189.34	+ 11.30%	482,047
	803,410	AND OVER	77,503.36	+ 12.30%	803,410

How to Figure Tax Using the 2019 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint tax return using Form 540NR. Their taxable income on Form 540NR, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	$\begin{array}{r} \$125,000 \\ - 115,648 \\ \hline \$ 9,352 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
Step 3: They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 9,352 \\ \times .0930 \\ \hline \$869.74 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$5,962 on Form 540NR, line 31.	$\begin{array}{r} \$5,091.82 \\ + 869.74 \\ \hline \$5,961.56 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$

Paying Your Taxes

General Information

You must file and pay 100% of the amount you owe by April 15, 2020, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Web Pay
- Credit card
- Check or money order (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.)
- Pre-approved monthly payments

Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to ftb.ca.gov/pay for more information. With Web Pay, you can schedule it, and forget it!

Credit Card

To make a payment using your Discover, MasterCard, Visa, or American Express card go to the Official Payments Corporation website or call:

- officialpayments.com and select Payment Center.
- **800.2PAY.TAX** or **800.272.9829** and follow the recorded instructions.

Official Payments Corporation charges a convenience fee for this service. This fee is based on the amount of your tax payment. Official Payments Corporation will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

Fee: 2.30% of tax amount charged (round to nearest cent) **Example:** Tax Payment = \$753.56
Minimum fee: \$1 2.30% Fee = \$17.33

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at 800.735.2929 (California Relay Service). For all other special assistance, call 800.487.4567, Monday through Friday, 5 a.m. to 5 p.m. PST.

Frequently Asked Questions

When will my payment be effective?

- **Web Pay:** Your payment is effective on the payment date you select.
- **Credit Card:** Your payment is effective on the date you charge it.

What if I change my mind?

- **Web Pay:** Contact our e-Programs Customer Service at 916.845.0353 at least two business days before your scheduled payment date to cancel your payment.
- **Credit Card:** Contact your card issuer for information about canceling or reversing the charge.

If you change your mind and you still owe money, be sure to make your payment another way. We may charge penalties, interest, and other fees for nonpayment or late payment of taxes.

How do I know if you received my payment?

- Your account statement is your proof of payment.
- To verify the payment, go to ftb.ca.gov and login or register for MyFTB.

How To Get California Tax Information

Where To Get Income Tax Forms and Publications

By Internet – You can download, view, and print California income tax forms and publications at ftb.ca.gov/forms or you may have these forms and publications mailed to you. Our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

By phone – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- Follow the recorded instructions
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your social security number (SSN), or individual taxpayer identification number (ITIN), and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the tax return.

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of your state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications."

Privacy Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests – We ask for return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility – You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO, CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility – California Revenue and Taxation Code Sections 18501 and 18621 require you to file a return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted if you do not provide the information we ask for, or you provide fraudulent information.

Information Disclosures – As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the Franchise Tax Board money we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of Franchise Tax Board's Privacy Notice, get FTB 1131 ENG/SP.

Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to ftb.ca.gov and search for **vita**.

 MyFTB

The window to your info
ftb.ca.gov

The window to your information . . . MyFTB

MyFTB Account is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number
- Pay online with Web Pay.
- Link to additional services offered by FTB:
 - File your tax return with CalFile
 - Apply for an installment agreement
 - Check your refund status
 - Request a paper copy of your filed tax return
 - Sign-up for estimated tax payment email reminders

Go to ftb.ca.gov and login or register for MyFTB.

Automated Phone Service

(Keep This Booklet For Future Use)

Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications.

You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States
916.845.6500 from outside the United States

Answers To Tax Questions

Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

Code Filing Assistance

- 100 Do I need to file a tax return?
111 Which form should I use?
112 How do I file electronically and get a fast refund?
201 How can I get an extension to file?
203 What is the nonrefundable renter's credit and how do I qualify?
204 I never received a Form W-2. What do I do?
205 I have no withholding taken out. What do I do?
206 Do I have to attach a copy of my federal tax return?
209 I lived in California for part of the year. Do I have to file a tax return?
210 I did not live in California. Do I have to file a tax return?
215 Who qualifies me to use the head of household filing status?
222 How much can I deduct for vehicle license fees?

Penalties

- 403 What is the estimate penalty rate?

Notices And Bills

- 503 How do I file a protest against a Notice of Proposed Assessment?
506 How can I get information about my Form 1099-G?

Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

Miscellaneous

- 611 What address do I send my payment to?
619 How do I report a change of address?

Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service follow the recorded instructions and enter the 3-digit code.

Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
965 Form 540 2EZ Tax Booklet
903 Schedule CA (540), California Adjustments – Residents, FTB 3885A, Depreciation & Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
907 Form 540-ES, Estimated Tax for Individuals
908 Schedule X, California Explanation of Amended Return Changes
909 Schedule D-1, Sales of Business Property
910 Schedule G-1, Tax on Lump-Sum Distributions
911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
913 Schedule S, Other State Tax Credit
914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
932 FTB 3506, Child and Dependent Care Expenses Credit
938 FTB 3514, California Earned Income Tax Credit
937 FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return
921 FTB 3519, Payment for Automatic Extension for Individuals
922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement
923 FTB 3526, Investment Interest Expense Deduction
939 FTB 3532, Head of Household Filing Status Schedule
940 FTB 3540, Credit Carryover and Recapture Summary
949 FTB 3567, Installment Agreement Request
924 FTB 3800, Tax Computation for Certain Children with Unearned Income
929 FTB 3801, Passive Activity Loss Limitations
925 FTB 3805E, Installment Sale Income
928 FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
926 FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts
943 FTB 4058, California Taxpayers' Bill of Rights
927 FTB 5805, Underpayment of Estimated Tax – Individuals and Fiduciaries
919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
920 FTB Pub. 1005, Pension and Annuity Guidelines

- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
941 FTB Pub. 1031, Guidelines for Determining Resident Status
942 FTB Pub. 1032, Tax Information for Military Personnel
951 FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns
934 FTB Pub. 1540, California Head of Household Filing Status

Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

Balance Due And Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number or PMB number, and your ZIP Code to use this service.

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

800.829.1040 for federal tax questions, call the IRS

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay Service

Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos

916.845.6500 fuera de los Estados Unidos

800.829.1040 para preguntas sobre impuestos federales, llame al IRS

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California

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Visit our website:

ftb.ca.gov