CALIFORNIA
540 2EZ
Forms & Instructions

2022
Personal Income Tax Booklet

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California e-file

STATE OF CALIFORNIA
Franchise Tax Board
FTB

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What's New and Other Important Information for 2022

2022 Tax Law Changes/What's New

Filing Status Name Changed – The filing status qualifying widow(er) is now called qualifying surviving spouse/RDP. The rules for the filing status have not changed.

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California Earned Income Tax Credit (EITC) but that the individual has earned income of zero dollars or less, does not have net losses in excess of $32,490 in the taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of $32,490 in the taxable year. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to **ftb.ca.gov** and search for **yctc**.

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/registered domestic partner (RDP) age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. The maximum amount of credit allowable for each eligible taxpayer is $1,083. 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 specific line instructions for Form 540 2EZ, California Resident Income Tax Return, line 23c, and get form FTB 3514, California Revenue and Taxation Code (R&TC) Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

Voter Registration Information – For taxable years beginning on or after January 1, 2022, we added a new Voter Registration Information checkbox on the tax return. For voter registration information, check the box on Form 540 2EZ, Side 4 and go to **sos.ca.gov/elections** for more information. Also, see specific line instructions for Form 540 2EZ, Voter Information section and "Voting is Everybody's Business" under Additional Information section for more information.

Timeliness Penalty Abatement – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if the taxpayer was not previously required to file a California personal income tax return or has not previously been granted abatement under R&TC Section 19132.5, the taxpayer has filed all required returns as of the date of the request for abatement, and the taxpayer has paid, or is in a current arrangement to pay, all tax currently due. For more information, see R&TC Section 19132.5.

Other Important Information

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit.

Expansion for Credits Eligibility – For taxable years beginning on or after January 1, 2020, California expanded the EITC and YCTC eligibility to allow either the federal ITIN or SSN to be used by all eligible individuals, their spouses, and qualifying children. For more information, get form FTB 3514, or go to **ftb.ca.gov** and search for **eitc**.

Minimum Essential Coverage Individual Mandate – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage (MEC), also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month during the taxable year will be subject to a penalty unless they qualify for an exemption. For more information, see specific line instructions for Form 540 2EZ, line 27, or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California 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. For more information, see specific line instructions for Form 540 2EZ, line 23b, and get form FTB 3514, or go to **ftb.ca.gov** and search for **yctc**.

California Earned Income Tax Credit – 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. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540, California Resident Income Tax Return, at **ftb.ca.gov/forms** or **e-file**.

Federal Earned Income Credit (EIC) – Go to the Internal Revenue Service (IRS) website at **irs.gov/taxtopics** and choose topic **601**, get the federal income tax booklet, or go to **irs.gov** and search for **eitc assistant**.

Improper Withholding on Severance Paid to Veterans – The federal 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.

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 an 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.

Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ.

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying surviving spouse/RDP
You May	• Be claimed as a dependent by another taxpayer (see Note below) • Be 65 years of age or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable interest, dividends, and pensions • Taxable scholarship and fellowship grants (only if reported on federal Form(s) W-2) • Unemployment compensation (reported on federal Form 1099-G)	• Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only) • Paid Family Leave Insurance • U.S. social security benefits • Tier 1 and Tier 2 railroad retirement payments
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.	
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.	
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R	
Exemptions	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• Nonrefundable Renter's Credit • Refundable California Earned Income Tax Credit • Refundable Young Child Tax Credit • Refundable Foster Youth Tax Credit	

Note: You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to $17,252.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to $34,554.
- You are head of household and your total income is less than or equal to $24,454.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to **ftb.ca.gov** for information about **CalFile** and **e-file** or download and print Form 540 at **ftb.ca.gov/forms**.

If you are a nonresident or part-year resident, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service", or go to **ftb.ca.gov/forms**.

Steps to Determine Filing Requirements

Step 1: Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are 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 (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, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Credit; see What's New and Other Important Information for more information.

On 12/31/22, my filing status was:	and on 12/31/22, my age was: (If your 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, Tax Information for Head of Household Filing Status.)	Under 65 65 or older	20,913 27,913	35,346 38,738	46,171 47,398	16,730 23,730	31,163 34,555	41,988 43,215
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	41,830 48,830 55,830	56,263 59,655 66,655	67,088 68,315 75,315	33,466 40,466 47,466	47,899 51,291 58,291	58,724 59,951 66,951
Qualifying surviving spouse/RDP	Under 65 65 or older		35,346 38,738	46,171 47,398		31,163 34,555	41,988 43,215
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

2022 Instructions for Form 540 2EZ
California 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).

Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" in this booklet.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2022. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at **ftb.ca.gov/forms** or file online using **e-file.**
- You are married/RDP and file a separate tax return. Get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2021.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, line 14 and line 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2022 Amended Return" in this booklet.

Social security benefits and unemployment compensation may be taxable for federal tax purposes but are **not** taxable for California tax purposes, and are not reported on Form 540 2EZ.

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

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.

Date of Birth (DOB)
Enter your DOB (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 filed your 2021 tax return under a different last name, write the last name **only** from the 2021 tax return.

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

Enter your SSN 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. The ITIN is a nine-digit number that always starts with the number 9.

Principal Residence

If you are under 18 years old or have not filed a California resident income tax return in the prior year, then leave the county and principal/physical address fields blank.

Only complete this section if you are age 18 or older and you have filed a California resident income tax return in the prior year.

- **County –** Enter the county where you have your principal/physical residence on the date that you file your Form 540 2EZ. If you reside in a foreign country at the time of filing, leave the county field blank.
- If your principal/physical residence address at the time of filing is the same as the address you provided at the top of this form, check the box provided on this line.
- If your principal/physical residence address at the time of filing is different from the address at the top of this form, provide the address of your principal/physical residence in the spaces provided.
- If you reside in a foreign country at the time of filing, enter the city, province or state, and country in the city field. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

If your California filing status is different from your federal filing status, check the box above the filing status.

Filing Status Checklist
Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:
Registered domestic partners (RDP) 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, 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.

Single
You are single if **any** of the following was true on December 31, 2022:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were a surviving spouse before January 1, 2022, and did not remarry or enter into another RDP in 2022 (see Qualifying Surviving Spouse/RDP).

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

- You were married/RDP as of December 31, 2022, even if you did not live with your spouse/RDP at the end of 2022.
- Your spouse/RDP died in 2022 and you did not remarry or enter into another RDP in 2022.
- Your spouse/RDP died in 2023 before the 2022 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, Tax Information for 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 an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2022.
- You paid more than one-half the cost of keeping up your home for the year in 2022.
- 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.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- 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 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 head of household filing status was determined. 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**. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms.**

Qualifying Surviving Spouse/RDP

You are a qualifying surviving spouse/RDP if **all** of the items below apply:

- Your spouse/RDP died in 2020 or 2021, and you did not remarry or enter into another RDP in 2022.
- 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 2022:
  - ○ The child had gross income of $4,400 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 surviving spouse/RDP" filing status.
- This child lived in your home for all of 2022. Temporary absences, such as for school, vacation, or medical care, 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.

Enter the year of your spouse's/RDP's death on your tax return.

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than or equal to the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

Single	$17,252
Married/RDP filing jointly or Qualifying surviving spouse/RDP	$34,554
Head of Household	$24,454

Note: You cannot use Form 540 2EZ if your total wages are less than the following amounts based on your filing status:

Single. . . . . $ 4,852

Married/RDP filing jointly, head of household,
or qualifying surviving spouse/RDP $10,054

If you can be claimed as a dependent and can use Form 540 2EZ, check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 years of age or older, enter 1; if both are 65 years of age or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is on January 1, 2023, you are considered to be age 65 on December 31, 2022.

Line 8 – Dependents

You must enter the first name, last name, SSN or ITIN, and relationship of each of the dependents you are allowed to claim.

If you claim more than three dependents, get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2022 tax return, they may amend their 2022 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2022 and you do not have an SSN or an ITIN for the child, write "Died" in the SSN field 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.

Do you have Child and Dependent Care Expenses? If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expenses Credit. The easiest way to claim the credit is to **CalFile** or **e-file. This credit may not be claimed on Form 540 2EZ.**

Line 9 – Total Wages

Enter the amount from federal Form W-2, Wage and Tax Statement, box 16. If you have more than one federal Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2, box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Form 540NR at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file.**

Line 10 – Total Interest Income

Enter interest income shown on federal Form 1099-INT, Interest Income, box 1.

✓**Tip**　**Do not** include amounts shown on federal Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file.**

Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at **ftb.ca.gov/forms** or **e-file.**

Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received federal Form 1099-DIV, Dividends and Distributions, with an amount in box 2a.
- The federal Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at **ftb.ca.gov/forms** or **e-file**.

Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

If you did not check the box on line 6, follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the correct table. If your filing status is:

Single	Go to page 21
Married/RDP filing jointly or Qualifying surviving spouse/RDP	Go to page 27
Head of Household	Go to page 38

If you checked the box on line 6, complete the Dependent Tax Worksheet.

Dependent Tax Worksheet

1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:

   If your filing status is:
   - Single, go to page 21 . . . .
   - Married/RDP filing jointly or Qualifying surviving spouse/RDP, go to page 27 . . . .
   - Head of household, go to page 38. . . . .　　1._____

2. - If single or head of household, enter $140 . . . . . .
   - If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $280 . . . .
   - If married/RDP and only one spouse/RDP can be claimed, enter $140 . . . .
   - If qualifying surviving spouse/RDP, enter $280 . .　　2._____

3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17 . . . .　　3._____

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter $140. If you entered 2 in the box on line 7, enter $280.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

Line 19 – Nonrefundable Renter's Credit

If you were a resident of California 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 on the "Nonrefundable Renter's Credit Qualification Record" included in this booklet to see if you qualify.

Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., box 14. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 14. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23a – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 20.

Line 23b – Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 28.

Line 23c – Foster Youth Tax Credit (FYTC)

Enter your Foster Youth Tax Credit from form FTB 3514, line 39.

Use Tax

Line 26 – Use Tax

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration.

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where California sales or use tax was not paid and you use those items in California.

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 (CRS:711) (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

- Have or are required to hold a California seller's permit.
- Receive $100,000 or more per year in gross receipts from business operations.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

Note: You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described in detail below in the instructions.

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

Failure to report and pay timely may result in the assessment of interest, penalties, and fees.

See page 13 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the California Department of Tax and Fee Administration to report sales or use tax.
- You owe use tax on purchases of individual items with a purchase price of $1,000 or more each.

Example 1: You purchased a television for $2,000 from an out-of-state retailer that did not collect tax. You must use the Use Tax Worksheet to calculate the tax due on the price of the television, since the price of the television is $1,000 or more.

Example 2: You purchased a computer monitor for $300, a rare coin for $500, and designer clothing for $250 from out-of-state retailers that did not collect tax. Although the total price of all the items is $1,050, the price of each item is less than $1,000. Since none of these individual items are $1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual non-business items purchased for $1,000 or more each, and/or items purchased for use in a trade or business in addition to individual, non-business items purchased for less than $1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for $1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than $1,000, then add the amounts and report the total use tax on Line 26.

Example 3: The total price of the items you purchased from out-of-state retailers that did not collect use tax is $2,300, which includes a $1,000 television, a $900 painting, and a $400 table for your living room.

- You may choose to calculate the use tax due on the total price of $2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the $1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

Use Tax Worksheet (See instructions below)
Use whole dollars only

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, only enter purchases of items with a purchase price of $1,000 or more plus items purchased for use in a trade or business not registered with the California Department of Tax and Fee Administration. . . . . . . $ _____.00

2. Enter the applicable sales and use tax rate. . . . . . .   _____

3. Multiply Line 1 by the tax rate on Line 2. Enter result here . . . . $ _____.00

4. If you choose to estimate the use tax due on individual, non-business items purchased for less than $1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-. . . $ _____.00

5. Add Lines 3 and 4. This is your total use tax . . . . . $ _____.00

6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below . . . . $ _____.00

7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 26. If the amount is less than zero, enter -0-. . . . . $ _____.00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an $800 per person exemption. For the hand carried items, you should report the amount of purchases in excess of the $800 per-person exemption. This $800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the California Department of Tax and Fee Administration.

Note: You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**City and County Sales and Use Tax Rates**" in the search bar. You may also call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities).

Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid $8.00 sales tax to another state for a purchase, and would have paid $6.00 in California, you can claim a credit of only $6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than $1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. You will not be assessed additional use tax on the individual non business items you purchased for less than $1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for $1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than $1,000 each and purchases of individual non-business items for $1,000 or more.

Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than $10,000			$0
$10,000	to	$19,999	$1
$20,000	to	$29,999	$2
$30,000	to	$39,999	$3
$40,000	to	$49,999	$4
$50,000	to	$59,999	$5
$60,000	to	$69,999	$6
$70,000	to	$79,999	$7
$80,000	to	$89,999	$8
$90,000	to	$99,999	$9
$100,000	to	$124,999	$10
$125,000	to	$149,999	$12
$150,000	to	$174,999	$15
$175,000	to	$199,999	$17
More than $199,999 – Multiply AGI by 0.009% (x 0.00009)			

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 26 of your income tax return.

ISR Penalty

Line 27 – Individual Shared Responsibility (ISR) Penalty

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2022. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

Overpaid Tax/Tax Due

Line 32 – Overpaid Tax

If the amount on line 30 is more than the amount on line 21, your payments and credits are more than your tax. Subtract the amount on line 21 from line 30. Enter the result on line 32.

Refund Intercept – The FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller's Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. The FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and the FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to **ftb.ca.gov** and search for **interagency intercept collection**.

Line 33 – Tax Due

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Sides 3 and 4. See "Voluntary Contribution 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, the 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**.

Line 34 – Total Contributions

Add amounts in code 400 through code 446. Enter the result on line 34.

Line 35 – Amount You Owe

If you do not have an amount on line 32, add the amount on line 29, line 31, line 33, and line 34. Enter the result on line 35.

If you have an amount on line 32 and the amount on line 34 is more than line 32, subtract line 32 from line 34. Enter the difference on line 35.

Paying Your Taxes

You must pay 100% of the amount you owe by April 18, 2023, to avoid interest and penalties. (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. Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.) Notably, effective for tax years beginning on or after January 1, 2022, you may request a one-time abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due. Additionally, the underpayment of estimated tax penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration near the end of the Direct Deposit instructions to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information, go to **ftb.ca.gov/pay**.

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with ACI Payments, Inc. (formerly Official Payments) to offer you this service. ACI Payments, Inc. charges a convenience fee based on the amount of your payment.

Go to the ACI Payments, Inc. website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST.

Payment Date: _____

Confirmation Number: _____

Check or Money Order (no cash please)

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 "2022 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

e-file: 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 payment is returned by your bank for insufficient funds.

Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **ftb.ca.gov** and search for **installment agreement**. To submit your request by mail, go to **ftb.ca.gov/forms** to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 36 – Refund or No Amount Due

Did you report an amount on line 34?

No Enter the amount from line 32 on line 36. This is your refund amount. If it is less than $1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes If the amount on line 34 is:
- Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
- More than the amount on line 32, enter zero on line 36.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. 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 near the end of the Direct Deposit instructions.

An individual taxpayer may request that his or her 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. When filing an original return, the total of line 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.
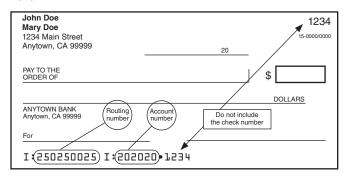
When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 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, the 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.

Voter Information

Voter Registration Information – You may register to vote if you meet these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

For information on voter registration, check the box on Form 540 2EZ, Side 4, and go to the California Secretary of State website at **sos.ca.gov/elections** or see "Voting Is Everybody's Business" section on the Additional Information page included in this booklet.

Sign Your Tax Return

Sign your tax return on Side 5. If you file a joint tax return, your spouse/RDP must also sign it. If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See "Innocent Joint Filer Relief" under Additional Information section for more information.

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.

Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the top 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 2022 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 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 2023 tax return. This is April 15, 2024, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return. Include California supporting forms and schedules behind Side 5 of Form 540 2EZ.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

Caution: Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the FTB.

Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due:**

    FRANCHISE TAX BOARD
    PO BOX 942867
    SACRAMENTO CA 94267-0001

Mail your tax return to the following address if your tax return shows a **refund, or no amount due:**

    FRANCHISE TAX BOARD
    PO BOX 942840
    SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record

✓Tip e-file and skip this page! The tax software 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. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California 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 Partnership (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.**

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1. Were you a resident of California for the entire year in 2022?

Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident during 2022 and is otherwise qualified.

YES. Go to question 2. | **NO.** Stop here. File Form 540NR. Go to **ftb.ca.gov/forms** for more information regarding this form.

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2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $49,220 or less if single; or
- $98,440 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP?

YES. Go to question 3. | **NO.** Stop here. You do not qualify for this credit.

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3. Did you pay rent, for at least half of 2022, 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.

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4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2022?

NO. Go to question 6. | **YES.** Go to question 5.

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5. For more than half the year in 2022, 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.

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6. Was the property you rented exempt from property tax in 2022?

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.

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7. Did you claim the homeowner's property tax exemption anytime during 2022?

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, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

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8. Were you single in 2022?

YES. Go to question 11. | **NO.** Go to question 9.

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9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2022?

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.

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10. Did you and your spouse/RDP maintain separate residences for the entire year in 2022?

YES. Go to question 11. | **NO.** Stop here. You do not qualify for this credit.

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11. If you are:
- Single, enter $60 on Form 540 2EZ, line 19.
- Head of household or qualifying surviving spouse/RDP, enter $120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter $120 on Form 540 2EZ, line 19. (**Exception**: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter $60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2022, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2022 (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, 2023, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $280 or $140 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to support crisis centers located in the state that are active members of the National Suicide Prevention Lifeline, with priority given to those crisis centers located in rural and desert communities.

Code 445, Mental Health Crisis Prevention 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 446, California Community and Neighborhood Tree Voluntary Tax Contribution Fund – Contributions will be used to support the Department of Forestry and Fire Protection's grant program for urban forest management activities under the California Urban Forestry Act of 1978. This program focuses on bringing trees to communities that are disadvantaged or lack government infrastructure needed to enter into and support urban tree planting and care agreements.

Additional Information

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 our state tax system. For more information, get FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 26 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- You use, gift, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

For more information on nontaxable and exempt purchases, you may refer to Pub. 61, Sales and Use Taxes: Exemptions and Exclusions, on the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

For information about California use tax, please refer to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

Complete the "Use Tax Worksheet" or use the "Estimated Use Tax Lookup Table", in the instructions for Line 26, Use Tax, in this booklet, to calculate the amount due.

Extensions to File. If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

Interest, Penalties and Fees. Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

Application of Payments. For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

Changes in Use Tax Reported. Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return, contact the California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** or call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov**.

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.

Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and preferred phone number. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

> FRANCHISE TAX BOARD
> PO BOX 942840
> SACRAMENTO CA 94240-0040

We will respond within 10 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on your return.

Instructions for Filing a 2022 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.

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

Do not file an amended return to correct your SSN, name, or addess, 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**.

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 540 2EZ through line 36. Next complete the Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check.

Dependent Exemption Credit with No ID – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim dependent exemption credit, complete an amended Form 540 2EZ, and write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2022 tax return, you may amend the 2022 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. For more information, get FTB Notice 2021-01.

Purpose

Use Form 540 2EZ to amend your original or previously filed California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Submit the completed amended Form 540 2EZ and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040-X, 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 l 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 540 2EZ 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 at the end of this booklet.

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 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 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.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California.

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 may change from joint to separate tax returns after the due date of the tax return. Get the instructions for Form 540 for more information.

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 in an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540 2EZ 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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Visit our website:

ftb.ca.gov

2022 California 2EZ Table

Single

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
0	17,252	0	0	0	0	22,653	22,752	109	0	0	0	28,153	28,252	219	0	0	0
17,253	17,352	1	0	0	0	22,753	22,852	111	0	0	0	28,253	28,352	221	0	0	0
17,353	17,452	3	0	0	0	22,853	22,952	113	0	0	0	28,353	28,452	223	0	0	0
17,453	17,552	5	0	0	0	22,953	23,052	115	0	0	0	28,453	28,552	225	0	0	0
17,553	17,652	7	0	0	0	23,053	23,152	117	0	0	0	28,553	28,652	227	0	0	0
17,653	17,752	9	0	0	0	23,153	23,252	119	0	0	0	28,653	28,752	229	0	0	0
17,753	17,852	11	0	0	0	23,253	23,352	121	0	0	0	28,753	28,852	231	0	0	0
17,853	17,952	13	0	0	0	23,353	23,452	123	0	0	0	28,853	28,952	233	0	0	0
17,953	18,052	15	0	0	0	23,453	23,552	125	0	0	0	28,953	29,052	235	0	0	0
18,053	18,152	17	0	0	0	23,553	23,652	127	0	0	0	29,053	29,152	237	0	0	0
18,153	18,252	19	0	0	0	23,653	23,752	129	0	0	0	29,153	29,252	240	0	0	0
18,253	18,352	21	0	0	0	23,753	23,852	131	0	0	0	29,253	29,352	244	0	0	0
18,353	18,452	23	0	0	0	23,853	23,952	133	0	0	0	29,353	29,452	248	0	0	0
18,453	18,552	25	0	0	0	23,953	24,052	135	0	0	0	29,453	29,552	252	0	0	0
18,553	18,652	27	0	0	0	24,053	24,152	137	0	0	0	29,553	29,652	256	0	0	0
18,653	18,752	29	0	0	0	24,153	24,252	139	0	0	0	29,653	29,752	260	0	0	0
18,753	18,852	31	0	0	0	24,253	24,352	141	0	0	0	29,753	29,852	264	0	0	0
18,853	18,952	33	0	0	0	24,353	24,452	143	0	0	0	29,853	29,952	268	0	0	0
18,953	19,052	35	0	0	0	24,453	24,552	145	0	0	0	29,953	30,052	272	0	0	0
19,053	19,152	37	0	0	0	24,553	24,652	147	0	0	0	30,053	30,152	276	0	0	0
19,153	19,252	39	0	0	0	24,653	24,752	149	0	0	0	30,153	30,252	280	0	0	0
19,253	19,352	41	0	0	0	24,753	24,852	151	0	0	0	30,253	30,352	284	0	0	0
19,353	19,452	43	0	0	0	24,853	24,952	153	0	0	0	30,353	30,452	288	0	0	0
19,453	19,552	45	0	0	0	24,953	25,052	155	0	0	0	30,453	30,552	292	0	0	0
19,553	19,652	47	0	0	0	25,053	25,152	157	0	0	0	30,553	30,652	296	0	0	0
19,653	19,752	49	0	0	0	25,153	25,252	159	0	0	0	30,653	30,752	300	0	0	0
19,753	19,852	51	0	0	0	25,253	25,352	161	0	0	0	30,753	30,852	304	0	0	0
19,853	19,952	53	0	0	0	25,353	25,452	163	0	0	0	30,853	30,952	308	0	0	0
19,953	20,052	55	0	0	0	25,453	25,552	165	0	0	0	30,953	31,052	312	0	0	0
20,053	20,152	57	0	0	0	25,553	25,652	167	0	0	0	31,053	31,152	316	0	0	0
20,153	20,252	59	0	0	0	25,653	25,752	169	0	0	0	31,153	31,252	320	0	0	0
20,253	20,352	61	0	0	0	25,753	25,852	171	0	0	0	31,253	31,352	324	0	0	0
20,353	20,452	63	0	0	0	25,853	25,952	173	0	0	0	31,353	31,452	328	0	0	0
20,453	20,552	65	0	0	0	25,953	26,052	175	0	0	0	31,453	31,552	332	0	0	0
20,553	20,652	67	0	0	0	26,053	26,152	177	0	0	0	31,553	31,652	336	0	0	0
20,653	20,752	69	0	0	0	26,153	26,252	179	0	0	0	31,653	31,752	340	0	0	0
20,753	20,852	71	0	0	0	26,253	26,352	181	0	0	0	31,753	31,852	344	0	0	0
20,853	20,952	73	0	0	0	26,353	26,452	183	0	0	0	31,853	31,952	348	0	0	0
20,953	21,052	75	0	0	0	26,453	26,552	185	0	0	0	31,953	32,052	352	0	0	0
21,053	21,152	77	0	0	0	26,553	26,652	187	0	0	0	32,053	32,152	356	0	0	0
21,153	21,252	79	0	0	0	26,653	26,752	189	0	0	0	32,153	32,252	360	0	0	0
21,253	21,352	81	0	0	0	26,753	26,852	191	0	0	0	32,253	32,352	364	0	0	0
21,353	21,452	83	0	0	0	26,853	26,952	193	0	0	0	32,353	32,452	368	0	0	0
21,453	21,552	85	0	0	0	26,953	27,052	195	0	0	0	32,453	32,552	372	0	0	0
21,553	21,652	87	0	0	0	27,053	27,152	197	0	0	0	32,553	32,652	376	0	0	0
21,653	21,752	89	0	0	0	27,153	27,252	199	0	0	0	32,653	32,752	380	0	0	0
21,753	21,852	91	0	0	0	27,253	27,352	201	0	0	0	32,753	32,852	384	0	0	0
21,853	21,952	93	0	0	0	27,353	27,452	203	0	0	0	32,853	32,952	388	0	0	0
21,953	22,052	95	0	0	0	27,453	27,552	205	0	0	0	32,953	33,052	392	0	0	0
22,053	22,152	97	0	0	0	27,553	27,652	207	0	0	0	33,053	33,152	396	0	0	0
22,153	22,252	99	0	0	0	27,653	27,752	209	0	0	0	33,153	33,252	400	0	0	0
22,253	22,352	101	0	0	0	27,753	27,852	211	0	0	0	33,253	33,352	404	0	0	0
22,353	22,452	103	0	0	0	27,853	27,952	213	0	0	0	33,353	33,452	408	0	0	0
22,453	22,552	105	0	0	0	27,953	28,052	215	0	0	0	33,453	33,552	412	0	0	0
22,553	22,652	107	0	0	0	28,053	28,152	217	0	0	0	33,553	33,652	416	0	0	0

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3
33,653	33,752	420	0	0	0	39,153	39,252	640	207	0	0	44,653	44,752	894	461	28	0
33,753	33,852	424	0	0	0	39,253	39,352	644	211	0	0	44,753	44,852	900	467	34	0
33,853	33,952	428	0	0	0	39,353	39,452	648	215	0	0	44,853	44,952	906	473	40	0
33,953	34,052	432	0	0	0	39,453	39,552	652	219	0	0	44,953	45,052	912	479	46	0
34,053	34,152	436	3	0	0	39,553	39,652	656	223	0	0	45,053	45,152	918	485	52	0
34,153	34,252	440	7	0	0	39,653	39,752	660	227	0	0	45,153	45,252	924	491	58	0
34,253	34,352	444	11	0	0	39,753	39,852	664	231	0	0	45,253	45,352	930	497	64	0
34,353	34,452	448	15	0	0	39,853	39,952	668	235	0	0	45,353	45,452	936	503	70	0
34,453	34,552	452	19	0	0	39,953	40,052	672	239	0	0	45,453	45,552	942	509	76	0
34,553	34,652	456	23	0	0	40,053	40,152	676	243	0	0	45,553	45,652	948	515	82	0
34,653	34,752	460	27	0	0	40,153	40,252	680	247	0	0	45,653	45,752	954	521	88	0
34,753	34,852	464	31	0	0	40,253	40,352	684	251	0	0	45,753	45,852	960	527	94	0
34,853	34,952	468	35	0	0	40,353	40,452	688	255	0	0	45,853	45,952	966	533	100	0
34,953	35,052	472	39	0	0	40,453	40,552	692	259	0	0	45,953	46,052	972	539	106	0
35,053	35,152	476	43	0	0	40,553	40,652	696	263	0	0	46,053	46,152	978	545	112	0
35,153	35,252	480	47	0	0	40,653	40,752	700	267	0	0	46,153	46,252	984	551	118	0
35,253	35,352	484	51	0	0	40,753	40,852	704	271	0	0	46,253	46,352	990	557	124	0
35,353	35,452	488	55	0	0	40,853	40,952	708	275	0	0	46,353	46,452	996	563	130	0
35,453	35,552	492	59	0	0	40,953	41,052	712	279	0	0	46,453	46,552	1,002	569	136	0
35,553	35,652	496	63	0	0	41,053	41,152	716	283	0	0	46,553	46,652	1,008	575	142	0
35,653	35,752	500	67	0	0	41,153	41,252	720	287	0	0	46,653	46,752	1,014	581	148	0
35,753	35,852	504	71	0	0	41,253	41,352	724	291	0	0	46,753	46,852	1,020	587	154	0
35,853	35,952	508	75	0	0	41,353	41,452	728	295	0	0	46,853	46,952	1,026	593	160	0
35,953	36,052	512	79	0	0	41,453	41,552	732	299	0	0	46,953	47,052	1,032	599	166	0
36,053	36,152	516	83	0	0	41,553	41,652	736	303	0	0	47,053	47,152	1,038	605	172	0
36,153	36,252	520	87	0	0	41,653	41,752	740	307	0	0	47,153	47,252	1,044	611	178	0
36,253	36,352	524	91	0	0	41,753	41,852	744	311	0	0	47,253	47,352	1,050	617	184	0
36,353	36,452	528	95	0	0	41,853	41,952	748	315	0	0	47,353	47,452	1,056	623	190	0
36,453	36,552	532	99	0	0	41,953	42,052	752	319	0	0	47,453	47,552	1,062	629	196	0
36,553	36,652	536	103	0	0	42,053	42,152	756	323	0	0	47,553	47,652	1,068	635	202	0
36,653	36,752	540	107	0	0	42,153	42,252	760	327	0	0	47,653	47,752	1,074	641	208	0
36,753	36,852	544	111	0	0	42,253	42,352	764	331	0	0	47,753	47,852	1,080	647	214	0
36,853	36,952	548	115	0	0	42,353	42,452	768	335	0	0	47,853	47,952	1,086	653	220	0
36,953	37,052	552	119	0	0	42,453	42,552	772	339	0	0	47,953	48,052	1,092	659	226	0
37,053	37,152	556	123	0	0	42,553	42,652	776	343	0	0	48,053	48,152	1,098	665	232	0
37,153	37,252	560	127	0	0	42,653	42,752	780	347	0	0	48,153	48,252	1,104	671	238	0
37,253	37,352	564	131	0	0	42,753	42,852	784	351	0	0	48,253	48,352	1,110	677	244	0
37,353	37,452	568	135	0	0	42,853	42,952	788	355	0	0	48,353	48,452	1,116	683	250	0
37,453	37,552	572	139	0	0	42,953	43,052	792	359	0	0	48,453	48,552	1,122	689	256	0
37,553	37,652	576	143	0	0	43,053	43,152	798	365	0	0	48,553	48,652	1,128	695	262	0
37,653	37,752	580	147	0	0	43,153	43,252	804	371	0	0	48,653	48,752	1,134	701	268	0
37,753	37,852	584	151	0	0	43,253	43,352	810	377	0	0	48,753	48,852	1,140	707	274	0
37,853	37,952	588	155	0	0	43,353	43,452	816	383	0	0	48,853	48,952	1,146	713	280	0
37,953	38,052	592	159	0	0	43,453	43,552	822	389	0	0	48,953	49,052	1,152	719	286	0
38,053	38,152	596	163	0	0	43,553	43,652	828	395	0	0	49,053	49,152	1,158	725	292	0
38,153	38,252	600	167	0	0	43,653	43,752	834	401	0	0	49,153	49,252	1,164	731	298	0
38,253	38,352	604	171	0	0	43,753	43,852	840	407	0	0	49,253	49,352	1,170	737	304	0
38,353	38,452	608	175	0	0	43,853	43,952	846	413	0	0	49,353	49,452	1,176	743	310	0
38,453	38,552	612	179	0	0	43,953	44,052	852	419	0	0	49,453	49,552	1,182	749	316	0
38,553	38,652	616	183	0	0	44,053	44,152	858	425	0	0	49,553	49,652	1,188	755	322	0
38,653	38,752	620	187	0	0	44,153	44,252	864	431	0	0	49,653	49,752	1,194	761	328	0
38,753	38,852	624	191	0	0	44,253	44,352	870	437	4	0	49,753	49,852	1,200	767	334	0
38,853	38,952	628	195	0	0	44,353	44,452	876	443	10	0	49,853	49,952	1,206	773	340	0
38,953	39,052	632	199	0	0	44,453	44,552	882	449	16	0	49,953	50,052	1,212	779	346	0
39,053	39,152	636	203	0	0	44,553	44,652	888	455	22	0	50,053	50,152	1,218	785	352	0

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
50,153	50,252	1,224	791	358	0
50,253	50,352	1,230	797	364	0
50,353	50,452	1,236	803	370	0
50,453	50,552	1,242	809	376	0
50,553	50,652	1,248	815	382	0
50,653	50,752	1,254	821	388	0
50,753	50,852	1,260	827	394	0
50,853	50,952	1,266	833	400	0
50,953	51,052	1,272	839	406	0
51,053	51,152	1,278	845	412	0
51,153	51,252	1,284	851	418	0
51,253	51,352	1,290	857	424	0
51,353	51,452	1,296	863	430	0
51,453	51,552	1,302	869	436	3
51,553	51,652	1,308	875	442	9
51,653	51,752	1,314	881	448	15
51,753	51,852	1,320	887	454	21
51,853	51,952	1,326	893	460	27
51,953	52,052	1,332	899	466	33
52,053	52,152	1,338	905	472	39
52,153	52,252	1,344	911	478	45
52,253	52,352	1,350	917	484	51
52,353	52,452	1,356	923	490	57
52,453	52,552	1,362	929	496	63
52,553	52,652	1,368	935	502	69
52,653	52,752	1,374	941	508	75
52,753	52,852	1,380	947	514	81
52,853	52,952	1,386	953	520	87
52,953	53,052	1,392	959	526	93
53,053	53,152	1,398	965	532	99
53,153	53,252	1,404	971	538	105
53,253	53,352	1,410	977	544	111
53,353	53,452	1,416	983	550	117
53,453	53,552	1,422	989	556	123
53,553	53,652	1,428	995	562	129
53,653	53,752	1,434	1,001	568	135
53,753	53,852	1,440	1,007	574	141
53,853	53,952	1,446	1,013	580	147
53,953	54,052	1,452	1,019	586	153
54,053	54,152	1,458	1,025	592	159
54,153	54,252	1,464	1,031	598	165
54,253	54,352	1,470	1,037	604	171
54,353	54,452	1,476	1,043	610	177
54,453	54,552	1,482	1,049	616	183
54,553	54,652	1,488	1,055	622	189
54,653	54,752	1,494	1,061	628	195
54,753	54,852	1,500	1,067	634	201
54,853	54,952	1,506	1,073	640	207
54,953	55,052	1,512	1,079	646	213
55,053	55,152	1,518	1,085	652	219
55,153	55,252	1,524	1,091	658	225
55,253	55,352	1,530	1,097	664	231
55,353	55,452	1,536	1,103	670	237
55,453	55,552	1,542	1,109	676	243
55,553	55,652	1,548	1,115	682	249
55,653	55,752	1,554	1,121	688	255
55,753	55,852	1,560	1,127	694	261
55,853	55,952	1,566	1,133	700	267
55,953	56,052	1,572	1,139	706	273
56,053	56,152	1,578	1,145	712	279
56,153	56,252	1,584	1,151	718	285
56,253	56,352	1,590	1,157	724	291
56,353	56,452	1,596	1,163	730	297
56,453	56,552	1,602	1,169	736	303
56,553	56,652	1,608	1,175	742	309
56,653	56,752	1,614	1,181	748	315
56,753	56,852	1,620	1,187	754	321
56,853	56,952	1,626	1,193	760	327
56,953	57,052	1,632	1,199	766	333
57,053	57,152	1,638	1,205	772	339
57,153	57,252	1,644	1,211	778	345
57,253	57,352	1,650	1,217	784	351
57,353	57,452	1,656	1,223	790	357
57,453	57,552	1,662	1,229	796	363
57,553	57,652	1,668	1,235	802	369
57,653	57,752	1,675	1,242	809	376
57,753	57,852	1,683	1,250	817	384
57,853	57,952	1,691	1,258	825	392
57,953	58,052	1,699	1,266	833	400
58,053	58,152	1,707	1,274	841	408
58,153	58,252	1,715	1,282	849	416
58,253	58,352	1,723	1,290	857	424
58,353	58,452	1,731	1,298	865	432
58,453	58,552	1,739	1,306	873	440
58,553	58,652	1,747	1,314	881	448
58,653	58,752	1,755	1,322	889	456
58,753	58,852	1,763	1,330	897	464
58,853	58,952	1,771	1,338	905	472
58,953	59,052	1,779	1,346	913	480
59,053	59,152	1,787	1,354	921	488
59,153	59,252	1,795	1,362	929	496
59,253	59,352	1,803	1,370	937	504
59,353	59,452	1,811	1,378	945	512
59,453	59,552	1,819	1,386	953	520
59,553	59,652	1,827	1,394	961	528
59,653	59,752	1,835	1,402	969	536
59,753	59,852	1,843	1,410	977	544
59,853	59,952	1,851	1,418	985	552
59,953	60,052	1,859	1,426	993	560
60,053	60,152	1,867	1,434	1,001	568
60,153	60,252	1,875	1,442	1,009	576
60,253	60,352	1,883	1,450	1,017	584
60,353	60,452	1,891	1,458	1,025	592
60,453	60,552	1,899	1,466	1,033	600
60,553	60,652	1,907	1,474	1,041	608
60,653	60,752	1,915	1,482	1,049	616
60,753	60,852	1,923	1,490	1,057	624
60,853	60,952	1,931	1,498	1,065	632
60,953	61,052	1,939	1,506	1,073	640
61,053	61,152	1,947	1,514	1,081	648
61,153	61,252	1,955	1,522	1,089	656
61,253	61,352	1,963	1,530	1,097	664
61,353	61,452	1,971	1,538	1,105	672
61,453	61,552	1,979	1,546	1,113	680
61,553	61,652	1,987	1,554	1,121	688
61,653	61,752	1,995	1,562	1,129	696
61,753	61,852	2,003	1,570	1,137	704
61,853	61,952	2,011	1,578	1,145	712
61,953	62,052	2,019	1,586	1,153	720
62,053	62,152	2,027	1,594	1,161	728
62,153	62,252	2,035	1,602	1,169	736
62,253	62,352	2,043	1,610	1,177	744
62,353	62,452	2,051	1,618	1,185	752
62,453	62,552	2,059	1,626	1,193	760
62,553	62,652	2,067	1,634	1,201	768
62,653	62,752	2,075	1,642	1,209	776
62,753	62,852	2,083	1,650	1,217	784
62,853	62,952	2,091	1,658	1,225	792
62,953	63,052	2,099	1,666	1,233	800
63,053	63,152	2,107	1,674	1,241	808
63,153	63,252	2,115	1,682	1,249	816
63,253	63,352	2,123	1,690	1,257	824
63,353	63,452	2,131	1,698	1,265	832
63,453	63,552	2,139	1,706	1,273	840
63,553	63,652	2,147	1,714	1,281	848
63,653	63,752	2,155	1,722	1,289	856
63,753	63,852	2,163	1,730	1,297	864
63,853	63,952	2,171	1,738	1,305	872
63,953	64,052	2,179	1,746	1,313	880
64,053	64,152	2,187	1,754	1,321	888
64,153	64,252	2,195	1,762	1,329	896
64,253	64,352	2,203	1,770	1,337	904
64,353	64,452	2,211	1,778	1,345	912
64,453	64,552	2,219	1,786	1,353	920
64,553	64,652	2,227	1,794	1,361	928
64,653	64,752	2,235	1,802	1,369	936
64,753	64,852	2,243	1,810	1,377	944
64,853	64,952	2,251	1,818	1,385	952
64,953	65,052	2,259	1,826	1,393	960
65,053	65,152	2,267	1,834	1,401	968
65,153	65,252	2,275	1,842	1,409	976
65,253	65,352	2,283	1,850	1,417	984
65,353	65,452	2,291	1,858	1,425	992
65,453	65,552	2,299	1,866	1,433	1,000
65,553	65,652	2,307	1,874	1,441	1,008
65,653	65,752	2,315	1,882	1,449	1,016
65,753	65,852	2,323	1,890	1,457	1,024
65,853	65,952	2,331	1,898	1,465	1,032
65,953	66,052	2,339	1,906	1,473	1,040
66,053	66,152	2,347	1,914	1,481	1,048
66,153	66,252	2,355	1,922	1,489	1,056
66,253	66,352	2,363	1,930	1,497	1,064
66,353	66,452	2,371	1,938	1,505	1,072
66,453	66,552	2,379	1,946	1,513	1,080
66,553	66,652	2,387	1,954	1,521	1,088

2022 California 2EZ Table

Single *(continued)*

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is... At Least	But Not Over	0	1	2	3
66,653	66,752	2,395	1,962	1,529	1,096
66,753	66,852	2,403	1,970	1,537	1,104
66,853	66,952	2,411	1,978	1,545	1,112
66,953	67,052	2,419	1,986	1,553	1,120
67,053	67,152	2,427	1,994	1,561	1,128
67,153	67,252	2,435	2,002	1,569	1,136
67,253	67,352	2,443	2,010	1,577	1,144
67,353	67,452	2,451	2,018	1,585	1,152
67,453	67,552	2,459	2,026	1,593	1,160
67,553	67,652	2,467	2,034	1,601	1,168
67,653	67,752	2,475	2,042	1,609	1,176
67,753	67,852	2,483	2,050	1,617	1,184
67,853	67,952	2,491	2,058	1,625	1,192
67,953	68,052	2,499	2,066	1,633	1,200
68,053	68,152	2,507	2,074	1,641	1,208
68,153	68,252	2,515	2,082	1,649	1,216
68,253	68,352	2,523	2,090	1,657	1,224
68,353	68,452	2,531	2,098	1,665	1,232
68,453	68,552	2,539	2,106	1,673	1,240
68,553	68,652	2,547	2,114	1,681	1,248
68,653	68,752	2,555	2,122	1,689	1,256
68,753	68,852	2,563	2,130	1,697	1,264
68,853	68,952	2,571	2,138	1,705	1,272
68,953	69,052	2,579	2,146	1,713	1,280
69,053	69,152	2,587	2,154	1,721	1,288
69,153	69,252	2,595	2,162	1,729	1,296
69,253	69,352	2,603	2,170	1,737	1,304
69,353	69,452	2,611	2,178	1,745	1,312
69,453	69,552	2,619	2,186	1,753	1,320
69,553	69,652	2,627	2,194	1,761	1,328
69,653	69,752	2,635	2,202	1,769	1,336
69,753	69,852	2,643	2,210	1,777	1,344
69,853	69,952	2,651	2,218	1,785	1,352
69,953	70,052	2,659	2,226	1,793	1,360
70,053	70,152	2,667	2,234	1,801	1,368
70,153	70,252	2,675	2,242	1,809	1,376
70,253	70,352	2,683	2,250	1,817	1,384
70,353	70,452	2,691	2,258	1,825	1,392
70,453	70,552	2,699	2,266	1,833	1,400
70,553	70,652	2,707	2,274	1,841	1,408
70,653	70,752	2,715	2,282	1,849	1,416
70,753	70,852	2,723	2,290	1,857	1,424
70,853	70,952	2,731	2,298	1,865	1,432
70,953	71,052	2,739	2,306	1,873	1,440
71,053	71,152	2,747	2,314	1,881	1,448
71,153	71,252	2,755	2,322	1,889	1,456
71,253	71,352	2,763	2,330	1,897	1,464
71,353	71,452	2,771	2,338	1,905	1,472
71,453	71,552	2,779	2,346	1,913	1,480
71,553	71,652	2,789	2,356	1,923	1,490
71,653	71,752	2,798	2,365	1,932	1,499
71,753	71,852	2,807	2,374	1,941	1,508
71,853	71,952	2,817	2,384	1,951	1,518
71,953	72,052	2,826	2,393	1,960	1,527
72,053	72,152	2,835	2,402	1,969	1,536

If Your Income Is... At Least	But Not Over	0	1	2	3
72,153	72,252	2,844	2,411	1,978	1,545
72,253	72,352	2,854	2,421	1,988	1,555
72,353	72,452	2,863	2,430	1,997	1,564
72,453	72,552	2,872	2,439	2,006	1,573
72,553	72,652	2,882	2,449	2,016	1,583
72,653	72,752	2,891	2,458	2,025	1,592
72,753	72,852	2,900	2,467	2,034	1,601
72,853	72,952	2,910	2,477	2,044	1,611
72,953	73,052	2,919	2,486	2,053	1,620
73,053	73,152	2,928	2,495	2,062	1,629
73,153	73,252	2,937	2,504	2,071	1,638
73,253	73,352	2,947	2,514	2,081	1,648
73,353	73,452	2,956	2,523	2,090	1,657
73,453	73,552	2,965	2,532	2,099	1,666
73,553	73,652	2,975	2,542	2,109	1,676
73,653	73,752	2,984	2,551	2,118	1,685
73,753	73,852	2,993	2,560	2,127	1,694
73,853	73,952	3,003	2,570	2,137	1,704
73,953	74,052	3,012	2,579	2,146	1,713
74,053	74,152	3,021	2,588	2,155	1,722
74,153	74,252	3,030	2,597	2,164	1,731
74,253	74,352	3,040	2,607	2,174	1,741
74,353	74,452	3,049	2,616	2,183	1,750
74,453	74,552	3,058	2,625	2,192	1,759
74,553	74,652	3,068	2,635	2,202	1,769
74,653	74,752	3,077	2,644	2,211	1,778
74,753	74,852	3,086	2,653	2,220	1,787
74,853	74,952	3,096	2,663	2,230	1,797
74,953	75,052	3,105	2,672	2,239	1,806
75,053	75,152	3,114	2,681	2,248	1,815
75,153	75,252	3,123	2,690	2,257	1,824
75,253	75,352	3,133	2,700	2,267	1,834
75,353	75,452	3,142	2,709	2,276	1,843
75,453	75,552	3,151	2,718	2,285	1,852
75,553	75,652	3,161	2,728	2,295	1,862
75,653	75,752	3,170	2,737	2,304	1,871
75,753	75,852	3,179	2,746	2,313	1,880
75,853	75,952	3,189	2,756	2,323	1,890
75,953	76,052	3,198	2,765	2,332	1,899
76,053	76,152	3,207	2,774	2,341	1,908
76,153	76,252	3,216	2,783	2,350	1,917
76,253	76,352	3,226	2,793	2,360	1,927
76,353	76,452	3,235	2,802	2,369	1,936
76,453	76,552	3,244	2,811	2,378	1,945
76,553	76,652	3,254	2,821	2,388	1,955
76,653	76,752	3,263	2,830	2,397	1,964
76,753	76,852	3,272	2,839	2,406	1,973
76,853	76,952	3,282	2,849	2,416	1,983
76,953	77,052	3,291	2,858	2,425	1,992
77,053	77,152	3,300	2,867	2,434	2,001
77,153	77,252	3,309	2,876	2,443	2,010
77,253	77,352	3,319	2,886	2,453	2,020
77,353	77,452	3,328	2,895	2,462	2,029
77,453	77,552	3,337	2,904	2,471	2,038
77,553	77,652	3,347	2,914	2,481	2,048

If Your Income Is... At Least	But Not Over	0	1	2	3
77,653	77,752	3,356	2,923	2,490	2,057
77,753	77,852	3,365	2,932	2,499	2,066
77,853	77,952	3,375	2,942	2,509	2,076
77,953	78,052	3,384	2,951	2,518	2,085
78,053	78,152	3,393	2,960	2,527	2,094
78,153	78,252	3,402	2,969	2,536	2,103
78,253	78,352	3,412	2,979	2,546	2,113
78,353	78,452	3,421	2,988	2,555	2,122
78,453	78,552	3,430	2,997	2,564	2,131
78,553	78,652	3,440	3,007	2,574	2,141
78,653	78,752	3,449	3,016	2,583	2,150
78,753	78,852	3,458	3,025	2,592	2,159
78,853	78,952	3,468	3,035	2,602	2,169
78,953	79,052	3,477	3,044	2,611	2,178
79,053	79,152	3,486	3,053	2,620	2,187
79,153	79,252	3,495	3,062	2,629	2,196
79,253	79,352	3,505	3,072	2,639	2,206
79,353	79,452	3,514	3,081	2,648	2,215
79,453	79,552	3,523	3,090	2,657	2,224
79,553	79,652	3,533	3,100	2,667	2,234
79,653	79,752	3,542	3,109	2,676	2,243
79,753	79,852	3,551	3,118	2,685	2,252
79,853	79,952	3,561	3,128	2,695	2,262
79,953	80,052	3,570	3,137	2,704	2,271
80,053	80,152	3,579	3,146	2,713	2,280
80,153	80,252	3,588	3,155	2,722	2,289
80,253	80,352	3,598	3,165	2,732	2,299
80,353	80,452	3,607	3,174	2,741	2,308
80,453	80,552	3,616	3,183	2,750	2,317
80,553	80,652	3,626	3,193	2,760	2,327
80,653	80,752	3,635	3,202	2,769	2,336
80,753	80,852	3,644	3,211	2,778	2,345
80,853	80,952	3,654	3,221	2,788	2,355
80,953	81,052	3,663	3,230	2,797	2,364
81,053	81,152	3,672	3,239	2,806	2,373
81,153	81,252	3,681	3,248	2,815	2,382
81,253	81,352	3,691	3,258	2,825	2,392
81,353	81,452	3,700	3,267	2,834	2,401
81,453	81,552	3,709	3,276	2,843	2,410
81,553	81,652	3,719	3,286	2,853	2,420
81,653	81,752	3,728	3,295	2,862	2,429
81,753	81,852	3,737	3,304	2,871	2,438
81,853	81,952	3,747	3,314	2,881	2,448
81,953	82,052	3,756	3,323	2,890	2,457
82,053	82,152	3,765	3,332	2,899	2,466
82,153	82,252	3,774	3,341	2,908	2,475
82,253	82,352	3,784	3,351	2,918	2,485
82,353	82,452	3,793	3,360	2,927	2,494
82,453	82,552	3,802	3,369	2,936	2,503
82,553	82,652	3,812	3,379	2,946	2,513
82,653	82,752	3,821	3,388	2,955	2,522
82,753	82,852	3,830	3,397	2,964	2,531
82,853	82,952	3,840	3,407	2,974	2,541
82,953	83,052	3,849	3,416	2,983	2,550
83,053	83,152	3,858	3,425	2,992	2,559

2022 California 2EZ Table

Single
(continued)

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
83,153	83,252	3,867	3,434	3,001	2,568
83,253	83,352	3,877	3,444	3,011	2,578
83,353	83,452	3,886	3,453	3,020	2,587
83,453	83,552	3,895	3,462	3,029	2,596
83,553	83,652	3,905	3,472	3,039	2,606
83,653	83,752	3,914	3,481	3,048	2,615
83,753	83,852	3,923	3,490	3,057	2,624
83,853	83,952	3,933	3,500	3,067	2,634
83,953	84,052	3,942	3,509	3,076	2,643
84,053	84,152	3,951	3,518	3,085	2,652
84,153	84,252	3,960	3,527	3,094	2,661
84,253	84,352	3,970	3,537	3,104	2,671
84,353	84,452	3,979	3,546	3,113	2,680
84,453	84,552	3,988	3,555	3,122	2,689
84,553	84,652	3,998	3,565	3,132	2,699
84,653	84,752	4,007	3,574	3,141	2,708
84,753	84,852	4,016	3,583	3,150	2,717
84,853	84,952	4,026	3,593	3,160	2,727
84,953	85,052	4,035	3,602	3,169	2,736
85,053	85,152	4,044	3,611	3,178	2,745
85,153	85,252	4,053	3,620	3,187	2,754
85,253	85,352	4,063	3,630	3,197	2,764
85,353	85,452	4,072	3,639	3,206	2,773
85,453	85,552	4,081	3,648	3,215	2,782
85,553	85,652	4,091	3,658	3,225	2,792
85,653	85,752	4,100	3,667	3,234	2,801
85,753	85,852	4,109	3,676	3,243	2,810
85,853	85,952	4,119	3,686	3,253	2,820
85,953	86,052	4,128	3,695	3,262	2,829
86,053	86,152	4,137	3,704	3,271	2,838
86,153	86,252	4,146	3,713	3,280	2,847
86,253	86,352	4,156	3,723	3,290	2,857
86,353	86,452	4,165	3,732	3,299	2,866
86,453	86,552	4,174	3,741	3,308	2,875
86,553	86,652	4,184	3,751	3,318	2,885
86,653	86,752	4,193	3,760	3,327	2,894
86,753	86,852	4,202	3,769	3,336	2,903
86,853	86,952	4,212	3,779	3,346	2,913
86,953	87,052	4,221	3,788	3,355	2,922
87,053	87,152	4,230	3,797	3,364	2,931
87,153	87,252	4,239	3,806	3,373	2,940
87,253	87,352	4,249	3,816	3,383	2,950
87,353	87,452	4,258	3,825	3,392	2,959
87,453	87,552	4,267	3,834	3,401	2,968
87,553	87,652	4,277	3,844	3,411	2,978
87,653	87,752	4,286	3,853	3,420	2,987
87,753	87,852	4,295	3,862	3,429	2,996
87,853	87,952	4,305	3,872	3,439	3,006
87,953	88,052	4,314	3,881	3,448	3,015
88,053	88,152	4,323	3,890	3,457	3,024
88,153	88,252	4,332	3,899	3,466	3,033
88,253	88,352	4,342	3,909	3,476	3,043
88,353	88,452	4,351	3,918	3,485	3,052
88,453	88,552	4,360	3,927	3,494	3,061
88,553	88,652	4,370	3,937	3,504	3,071
88,653	88,752	4,379	3,946	3,513	3,080
88,753	88,852	4,388	3,955	3,522	3,089
88,853	88,952	4,398	3,965	3,532	3,099
88,953	89,052	4,407	3,974	3,541	3,108
89,053	89,152	4,416	3,983	3,550	3,117
89,153	89,252	4,425	3,992	3,559	3,126
89,253	89,352	4,435	4,002	3,569	3,136
89,353	89,452	4,444	4,011	3,578	3,145
89,453	89,552	4,453	4,020	3,587	3,154
89,553	89,652	4,463	4,030	3,597	3,164
89,653	89,752	4,472	4,039	3,606	3,173
89,753	89,852	4,481	4,048	3,615	3,182
89,853	89,952	4,491	4,058	3,625	3,192
89,953	90,052	4,500	4,067	3,634	3,201
90,053	90,152	4,509	4,076	3,643	3,210
90,153	90,252	4,518	4,085	3,652	3,219
90,253	90,352	4,528	4,095	3,662	3,229
90,353	90,452	4,537	4,104	3,671	3,238
90,453	90,552	4,546	4,113	3,680	3,247
90,553	90,652	4,556	4,123	3,690	3,257
90,653	90,752	4,565	4,132	3,699	3,266
90,753	90,852	4,574	4,141	3,708	3,275
90,853	90,952	4,584	4,151	3,718	3,285
90,953	91,052	4,593	4,160	3,727	3,294
91,053	91,152	4,602	4,169	3,736	3,303
91,153	91,252	4,611	4,178	3,745	3,312
91,253	91,352	4,621	4,188	3,755	3,322
91,353	91,452	4,630	4,197	3,764	3,331
91,453	91,552	4,639	4,206	3,773	3,340
91,553	91,652	4,649	4,216	3,783	3,350
91,653	91,752	4,658	4,225	3,792	3,359
91,753	91,852	4,667	4,234	3,801	3,368
91,853	91,952	4,677	4,244	3,811	3,378
91,953	92,052	4,686	4,253	3,820	3,387
92,053	92,152	4,695	4,262	3,829	3,396
92,153	92,252	4,704	4,271	3,838	3,405
92,253	92,352	4,714	4,281	3,848	3,415
92,353	92,452	4,723	4,290	3,857	3,424
92,453	92,552	4,732	4,299	3,866	3,433
92,553	92,652	4,742	4,309	3,876	3,443
92,653	92,752	4,751	4,318	3,885	3,452
92,753	92,852	4,760	4,327	3,894	3,461
92,853	92,952	4,770	4,337	3,904	3,471
92,953	93,052	4,779	4,346	3,913	3,480
93,053	93,152	4,788	4,355	3,922	3,489
93,153	93,252	4,797	4,364	3,931	3,498
93,253	93,352	4,807	4,374	3,941	3,508
93,353	93,452	4,816	4,383	3,950	3,517
93,453	93,552	4,825	4,392	3,959	3,526
93,553	93,652	4,835	4,402	3,969	3,536
93,653	93,752	4,844	4,411	3,978	3,545
93,753	93,852	4,853	4,420	3,987	3,554
93,853	93,952	4,863	4,430	3,997	3,564
93,953	94,052	4,872	4,439	4,006	3,573
94,053	94,152	4,881	4,448	4,015	3,582
94,153	94,252	4,890	4,457	4,024	3,591
94,253	94,352	4,900	4,467	4,034	3,601
94,353	94,452	4,909	4,476	4,043	3,610
94,453	94,552	4,918	4,485	4,052	3,619
94,553	94,652	4,928	4,495	4,062	3,629
94,653	94,752	4,937	4,504	4,071	3,638
94,753	94,852	4,946	4,513	4,080	3,647
94,853	94,952	4,956	4,523	4,090	3,657
94,953	95,052	4,965	4,532	4,099	3,666
95,053	95,152	4,974	4,541	4,108	3,675
95,153	95,252	4,983	4,550	4,117	3,684
95,253	95,352	4,993	4,560	4,127	3,694
95,353	95,452	5,002	4,569	4,136	3,703
95,453	95,552	5,011	4,578	4,145	3,712
95,553	95,652	5,021	4,588	4,155	3,722
95,653	95,752	5,030	4,597	4,164	3,731
95,753	95,852	5,039	4,606	4,173	3,740
95,853	95,952	5,049	4,616	4,183	3,750
95,953	96,052	5,058	4,625	4,192	3,759
96,053	96,152	5,067	4,634	4,201	3,768
96,153	96,252	5,076	4,643	4,210	3,777
96,253	96,352	5,086	4,653	4,220	3,787
96,353	96,452	5,095	4,662	4,229	3,796
96,453	96,552	5,104	4,671	4,238	3,805
96,553	96,652	5,114	4,681	4,248	3,815
96,653	96,752	5,123	4,690	4,257	3,824
96,753	96,852	5,132	4,699	4,266	3,833
96,853	96,952	5,142	4,709	4,276	3,843
96,953	97,052	5,151	4,718	4,285	3,852
97,053	97,152	5,160	4,727	4,294	3,861
97,153	97,252	5,169	4,736	4,303	3,870
97,253	97,352	5,179	4,746	4,313	3,880
97,353	97,452	5,188	4,755	4,322	3,889
97,453	97,552	5,197	4,764	4,331	3,898
97,553	97,652	5,207	4,774	4,341	3,908
97,653	97,752	5,216	4,783	4,350	3,917
97,753	97,852	5,225	4,792	4,359	3,926
97,853	97,952	5,235	4,802	4,369	3,936
97,953	98,052	5,244	4,811	4,378	3,945
98,053	98,152	5,253	4,820	4,387	3,954
98,153	98,252	5,262	4,829	4,396	3,963
98,253	98,352	5,272	4,839	4,406	3,973
98,353	98,452	5,281	4,848	4,415	3,982
98,453	98,552	5,290	4,857	4,424	3,991
98,553	98,652	5,300	4,867	4,434	4,001
98,653	98,752	5,309	4,876	4,443	4,010
98,753	98,852	5,318	4,885	4,452	4,019
98,853	98,952	5,328	4,895	4,462	4,029
98,953	99,052	5,337	4,904	4,471	4,038
99,053	99,152	5,346	4,913	4,480	4,047
99,153	99,252	5,355	4,922	4,489	4,056
99,253	99,352	5,365	4,932	4,499	4,066
99,353	99,452	5,374	4,941	4,508	4,075
99,453	99,552	5,383	4,950	4,517	4,084
99,553	99,652	5,393	4,960	4,527	4,094

This table gives you credit of $5,202 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents			
At Least	**But Not Over**	**0**	**1**	**2**	**3**
99,653	**99,752**	5,402	4,969	4,536	4,103
99,753	**99,852**	5,411	4,978	4,545	4,112
99,853	**99,952**	5,421	4,988	4,555	4,122
99,953	**100,000**	5,430	4,997	4,564	4,131

IF YOUR INCOME IS OVER $100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
0	34,554	0	0	0	0	39,955	40,054	110	0	0	0	45,455	45,554	220	0	0	0
34,555	34,654	2	0	0	0	40,055	40,154	112	0	0	0	45,555	45,654	222	0	0	0
34,655	34,754	4	0	0	0	40,155	40,254	114	0	0	0	45,655	45,754	224	0	0	0
34,755	34,854	6	0	0	0	40,255	40,354	116	0	0	0	45,755	45,854	226	0	0	0
34,855	34,954	8	0	0	0	40,355	40,454	118	0	0	0	45,855	45,954	228	0	0	0
34,955	35,054	10	0	0	0	40,455	40,554	120	0	0	0	45,955	46,054	230	0	0	0
35,055	35,154	12	0	0	0	40,555	40,654	122	0	0	0	46,055	46,154	232	0	0	0
35,155	35,254	14	0	0	0	40,655	40,754	124	0	0	0	46,155	46,254	234	0	0	0
35,255	35,354	16	0	0	0	40,755	40,854	126	0	0	0	46,255	46,354	236	0	0	0
35,355	35,454	18	0	0	0	40,855	40,954	128	0	0	0	46,355	46,454	238	0	0	0
35,455	35,554	20	0	0	0	40,955	41,054	130	0	0	0	46,455	46,554	240	0	0	0
35,555	35,654	22	0	0	0	41,055	41,154	132	0	0	0	46,555	46,654	242	0	0	0
35,655	35,754	24	0	0	0	41,155	41,254	134	0	0	0	46,655	46,754	244	0	0	0
35,755	35,854	26	0	0	0	41,255	41,354	136	0	0	0	46,755	46,854	246	0	0	0
35,855	35,954	28	0	0	0	41,355	41,454	138	0	0	0	46,855	46,954	248	0	0	0
35,955	36,054	30	0	0	0	41,455	41,554	140	0	0	0	46,955	47,054	250	0	0	0
36,055	36,154	32	0	0	0	41,555	41,654	142	0	0	0	47,055	47,154	252	0	0	0
36,155	36,254	34	0	0	0	41,655	41,754	144	0	0	0	47,155	47,254	254	0	0	0
36,255	36,354	36	0	0	0	41,755	41,854	146	0	0	0	47,255	47,354	256	0	0	0
36,355	36,454	38	0	0	0	41,855	41,954	148	0	0	0	47,355	47,454	258	0	0	0
36,455	36,554	40	0	0	0	41,955	42,054	150	0	0	0	47,455	47,554	260	0	0	0
36,555	36,654	42	0	0	0	42,055	42,154	152	0	0	0	47,555	47,654	262	0	0	0
36,655	36,754	44	0	0	0	42,155	42,254	154	0	0	0	47,655	47,754	264	0	0	0
36,755	36,854	46	0	0	0	42,255	42,354	156	0	0	0	47,755	47,854	266	0	0	0
36,855	36,954	48	0	0	0	42,355	42,454	158	0	0	0	47,855	47,954	268	0	0	0
36,955	37,054	50	0	0	0	42,455	42,554	160	0	0	0	47,955	48,054	270	0	0	0
37,055	37,154	52	0	0	0	42,555	42,654	162	0	0	0	48,055	48,154	272	0	0	0
37,155	37,254	54	0	0	0	42,655	42,754	164	0	0	0	48,155	48,254	274	0	0	0
37,255	37,354	56	0	0	0	42,755	42,854	166	0	0	0	48,255	48,354	276	0	0	0
37,355	37,454	58	0	0	0	42,855	42,954	168	0	0	0	48,355	48,454	278	0	0	0
37,455	37,554	60	0	0	0	42,955	43,054	170	0	0	0	48,455	48,554	280	0	0	0
37,555	37,654	62	0	0	0	43,055	43,154	172	0	0	0	48,555	48,654	282	0	0	0
37,655	37,754	64	0	0	0	43,155	43,254	174	0	0	0	48,655	48,754	284	0	0	0
37,755	37,854	66	0	0	0	43,255	43,354	176	0	0	0	48,755	48,854	286	0	0	0
37,855	37,954	68	0	0	0	43,355	43,454	178	0	0	0	48,855	48,954	288	0	0	0
37,955	38,054	70	0	0	0	43,455	43,554	180	0	0	0	48,955	49,054	290	0	0	0
38,055	38,154	72	0	0	0	43,555	43,654	182	0	0	0	49,055	49,154	292	0	0	0
38,155	38,254	74	0	0	0	43,655	43,754	184	0	0	0	49,155	49,254	294	0	0	0
38,255	38,354	76	0	0	0	43,755	43,854	186	0	0	0	49,255	49,354	296	0	0	0
38,355	38,454	78	0	0	0	43,855	43,954	188	0	0	0	49,355	49,454	298	0	0	0
38,455	38,554	80	0	0	0	43,955	44,054	190	0	0	0	49,455	49,554	300	0	0	0
38,555	38,654	82	0	0	0	44,055	44,154	192	0	0	0	49,555	49,654	302	0	0	0
38,655	38,754	84	0	0	0	44,155	44,254	194	0	0	0	49,655	49,754	304	0	0	0
38,755	38,854	86	0	0	0	44,255	44,354	196	0	0	0	49,755	49,854	306	0	0	0
38,855	38,954	88	0	0	0	44,355	44,454	198	0	0	0	49,855	49,954	308	0	0	0
38,955	39,054	90	0	0	0	44,455	44,554	200	0	0	0	49,955	50,054	310	0	0	0
39,055	39,154	92	0	0	0	44,555	44,654	202	0	0	0	50,055	50,154	312	0	0	0
39,155	39,254	94	0	0	0	44,655	44,754	204	0	0	0	50,155	50,254	314	0	0	0
39,255	39,354	96	0	0	0	44,755	44,854	206	0	0	0	50,255	50,354	316	0	0	0
39,355	39,454	98	0	0	0	44,855	44,954	208	0	0	0	50,355	50,454	318	0	0	0
39,455	39,554	100	0	0	0	44,955	45,054	210	0	0	0	50,455	50,554	320	0	0	0
39,555	39,654	102	0	0	0	45,055	45,154	212	0	0	0	50,555	50,654	322	0	0	0
39,655	39,754	104	0	0	0	45,155	45,254	214	0	0	0	50,655	50,754	324	0	0	0
39,755	39,854	106	0	0	0	45,255	45,354	216	0	0	0	50,755	50,854	326	0	0	0
39,855	39,954	108	0	0	0	45,355	45,454	218	0	0	0	50,855	50,954	328	0	0	0

2022 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
50,955	51,054	330	0	0	0
51,055	51,154	332	0	0	0
51,155	51,254	334	0	0	0
51,255	51,354	336	0	0	0
51,355	51,454	338	0	0	0
51,455	51,554	340	0	0	0
51,555	51,654	342	0	0	0
51,655	51,754	344	0	0	0
51,755	51,854	346	0	0	0
51,855	51,954	348	0	0	0
51,955	52,054	350	0	0	0
52,055	52,154	352	0	0	0
52,155	52,254	354	0	0	0
52,255	52,354	356	0	0	0
52,355	52,454	358	0	0	0
52,455	52,554	360	0	0	0
52,555	52,654	362	0	0	0
52,655	52,754	364	0	0	0
52,755	52,854	366	0	0	0
52,855	52,954	368	0	0	0
52,955	53,054	370	0	0	0
53,055	53,154	372	0	0	0
53,155	53,254	374	0	0	0
53,255	53,354	376	0	0	0
53,355	53,454	378	0	0	0
53,455	53,554	380	0	0	0
53,555	53,654	382	0	0	0
53,655	53,754	384	0	0	0
53,755	53,854	386	0	0	0
53,855	53,954	388	0	0	0
53,955	54,054	390	0	0	0
54,055	54,154	392	0	0	0
54,155	54,254	394	0	0	0
54,255	54,354	396	0	0	0
54,355	54,454	398	0	0	0
54,455	54,554	400	0	0	0
54,555	54,654	402	0	0	0
54,655	54,754	404	0	0	0
54,755	54,854	406	0	0	0
54,855	54,954	408	0	0	0
54,955	55,054	410	0	0	0
55,055	55,154	412	0	0	0
55,155	55,254	414	0	0	0
55,255	55,354	416	0	0	0
55,355	55,454	418	0	0	0
55,455	55,554	420	0	0	0
55,555	55,654	422	0	0	0
55,655	55,754	424	0	0	0
55,755	55,854	426	0	0	0
55,855	55,954	428	0	0	0
55,955	56,054	430	0	0	0
56,055	56,154	432	0	0	0
56,155	56,254	434	1	0	0
56,255	56,354	436	3	0	0
56,355	56,454	438	5	0	0

At Least	But Not Over	0	1	2	3
56,455	56,554	440	7	0	0
56,555	56,654	442	9	0	0
56,655	56,754	444	11	0	0
56,755	56,854	446	13	0	0
56,855	56,954	448	15	0	0
56,955	57,054	450	17	0	0
57,055	57,154	452	19	0	0
57,155	57,254	454	21	0	0
57,255	57,354	456	23	0	0
57,355	57,454	458	25	0	0
57,455	57,554	460	27	0	0
57,555	57,654	462	29	0	0
57,655	57,754	464	31	0	0
57,755	57,854	466	33	0	0
57,855	57,954	468	35	0	0
57,955	58,054	470	37	0	0
58,055	58,154	472	39	0	0
58,155	58,254	474	41	0	0
58,255	58,354	476	43	0	0
58,355	58,454	480	47	0	0
58,455	58,554	484	51	0	0
58,555	58,654	488	55	0	0
58,655	58,754	492	59	0	0
58,755	58,854	496	63	0	0
58,855	58,954	500	67	0	0
58,955	59,054	504	71	0	0
59,055	59,154	508	75	0	0
59,155	59,254	512	79	0	0
59,255	59,354	516	83	0	0
59,355	59,454	520	87	0	0
59,455	59,554	524	91	0	0
59,555	59,654	528	95	0	0
59,655	59,754	532	99	0	0
59,755	59,854	536	103	0	0
59,855	59,954	540	107	0	0
59,955	60,054	544	111	0	0
60,055	60,154	548	115	0	0
60,155	60,254	552	119	0	0
60,255	60,354	556	123	0	0
60,355	60,454	560	127	0	0
60,455	60,554	564	131	0	0
60,555	60,654	568	135	0	0
60,655	60,754	572	139	0	0
60,755	60,854	576	143	0	0
60,855	60,954	580	147	0	0
60,955	61,054	584	151	0	0
61,055	61,154	588	155	0	0
61,155	61,254	592	159	0	0
61,255	61,354	596	163	0	0
61,355	61,454	600	167	0	0
61,455	61,554	604	171	0	0
61,555	61,654	608	175	0	0
61,655	61,754	612	179	0	0
61,755	61,854	616	183	0	0
61,855	61,954	620	187	0	0

At Least	But Not Over	0	1	2	3
61,955	62,054	624	191	0	0
62,055	62,154	628	195	0	0
62,155	62,254	632	199	0	0
62,255	62,354	636	203	0	0
62,355	62,454	640	207	0	0
62,455	62,554	644	211	0	0
62,555	62,654	648	215	0	0
62,655	62,754	652	219	0	0
62,755	62,854	656	223	0	0
62,855	62,954	660	227	0	0
62,955	63,054	664	231	0	0
63,055	63,154	668	235	0	0
63,155	63,254	672	239	0	0
63,255	63,354	676	243	0	0
63,355	63,454	680	247	0	0
63,455	63,554	684	251	0	0
63,555	63,654	688	255	0	0
63,655	63,754	692	259	0	0
63,755	63,854	696	263	0	0
63,855	63,954	700	267	0	0
63,955	64,054	704	271	0	0
64,055	64,154	708	275	0	0
64,155	64,254	712	279	0	0
64,255	64,354	716	283	0	0
64,355	64,454	720	287	0	0
64,455	64,554	724	291	0	0
64,555	64,654	728	295	0	0
64,655	64,754	732	299	0	0
64,755	64,854	736	303	0	0
64,855	64,954	740	307	0	0
64,955	65,054	744	311	0	0
65,055	65,154	748	315	0	0
65,155	65,254	752	319	0	0
65,255	65,354	756	323	0	0
65,355	65,454	760	327	0	0
65,455	65,554	764	331	0	0
65,555	65,654	768	335	0	0
65,655	65,754	772	339	0	0
65,755	65,854	776	343	0	0
65,855	65,954	780	347	0	0
65,955	66,054	784	351	0	0
66,055	66,154	788	355	0	0
66,155	66,254	792	359	0	0
66,255	66,354	796	363	0	0
66,355	66,454	800	367	0	0
66,455	66,554	804	371	0	0
66,555	66,654	808	375	0	0
66,655	66,754	812	379	0	0
66,755	66,854	816	383	0	0
66,855	66,954	820	387	0	0
66,955	67,054	824	391	0	0
67,055	67,154	828	395	0	0
67,155	67,254	832	399	0	0
67,255	67,354	836	403	0	0
67,355	67,454	840	407	0	0

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is... At Least	But Not Over	0	1	2	3	If Your Income Is... At Least	But Not Over	0	1	2	3	If Your Income Is... At Least	But Not Over	0	1	2	3
67,455	67,554	844	411	0	0	72,955	73,054	1,064	631	198	0	78,455	78,554	1,284	851	418	0
67,555	67,654	848	415	0	0	73,055	73,154	1,068	635	202	0	78,555	78,654	1,288	855	422	0
67,655	67,754	852	419	0	0	73,155	73,254	1,072	639	206	0	78,655	78,754	1,292	859	426	0
67,755	67,854	856	423	0	0	73,255	73,354	1,076	643	210	0	78,755	78,854	1,296	863	430	0
67,855	67,954	860	427	0	0	73,355	73,454	1,080	647	214	0	78,855	78,954	1,300	867	434	1
67,955	68,054	864	431	0	0	73,455	73,554	1,084	651	218	0	78,955	79,054	1,304	871	438	5
68,055	68,154	868	435	2	0	73,555	73,654	1,088	655	222	0	79,055	79,154	1,308	875	442	9
68,155	68,254	872	439	6	0	73,655	73,754	1,092	659	226	0	79,155	79,254	1,312	879	446	13
68,255	68,354	876	443	10	0	73,755	73,854	1,096	663	230	0	79,255	79,354	1,316	883	450	17
68,355	68,454	880	447	14	0	73,855	73,954	1,100	667	234	0	79,355	79,454	1,320	887	454	21
68,455	68,554	884	451	18	0	73,955	74,054	1,104	671	238	0	79,455	79,554	1,324	891	458	25
68,555	68,654	888	455	22	0	74,055	74,154	1,108	675	242	0	79,555	79,654	1,328	895	462	29
68,655	68,754	892	459	26	0	74,155	74,254	1,112	679	246	0	79,655	79,754	1,332	899	466	33
68,755	68,854	896	463	30	0	74,255	74,354	1,116	683	250	0	79,755	79,854	1,336	903	470	37
68,855	68,954	900	467	34	0	74,355	74,454	1,120	687	254	0	79,855	79,954	1,340	907	474	41
68,955	69,054	904	471	38	0	74,455	74,554	1,124	691	258	0	79,955	80,054	1,344	911	478	45
69,055	69,154	908	475	42	0	74,555	74,654	1,128	695	262	0	80,055	80,154	1,348	915	482	49
69,155	69,254	912	479	46	0	74,655	74,754	1,132	699	266	0	80,155	80,254	1,352	919	486	53
69,255	69,354	916	483	50	0	74,755	74,854	1,136	703	270	0	80,255	80,354	1,356	923	490	57
69,355	69,454	920	487	54	0	74,855	74,954	1,140	707	274	0	80,355	80,454	1,360	927	494	61
69,455	69,554	924	491	58	0	74,955	75,054	1,144	711	278	0	80,455	80,554	1,364	931	498	65
69,555	69,654	928	495	62	0	75,055	75,154	1,148	715	282	0	80,555	80,654	1,368	935	502	69
69,655	69,754	932	499	66	0	75,155	75,254	1,152	719	286	0	80,655	80,754	1,372	939	506	73
69,755	69,854	936	503	70	0	75,255	75,354	1,156	723	290	0	80,755	80,854	1,376	943	510	77
69,855	69,954	940	507	74	0	75,355	75,454	1,160	727	294	0	80,855	80,954	1,380	947	514	81
69,955	70,054	944	511	78	0	75,455	75,554	1,164	731	298	0	80,955	81,054	1,384	951	518	85
70,055	70,154	948	515	82	0	75,555	75,654	1,168	735	302	0	81,055	81,154	1,388	955	522	89
70,155	70,254	952	519	86	0	75,655	75,754	1,172	739	306	0	81,155	81,254	1,392	959	526	93
70,255	70,354	956	523	90	0	75,755	75,854	1,176	743	310	0	81,255	81,354	1,396	963	530	97
70,355	70,454	960	527	94	0	75,855	75,954	1,180	747	314	0	81,355	81,454	1,400	967	534	101
70,455	70,554	964	531	98	0	75,955	76,054	1,184	751	318	0	81,455	81,554	1,404	971	538	105
70,555	70,654	968	535	102	0	76,055	76,154	1,188	755	322	0	81,555	81,654	1,408	975	542	109
70,655	70,754	972	539	106	0	76,155	76,254	1,192	759	326	0	81,655	81,754	1,412	979	546	113
70,755	70,854	976	543	110	0	76,255	76,354	1,196	763	330	0	81,755	81,854	1,416	983	550	117
70,855	70,954	980	547	114	0	76,355	76,454	1,200	767	334	0	81,855	81,954	1,420	987	554	121
70,955	71,054	984	551	118	0	76,455	76,554	1,204	771	338	0	81,955	82,054	1,424	991	558	125
71,055	71,154	988	555	122	0	76,555	76,654	1,208	775	342	0	82,055	82,154	1,428	995	562	129
71,155	71,254	992	559	126	0	76,655	76,754	1,212	779	346	0	82,155	82,254	1,432	999	566	133
71,255	71,354	996	563	130	0	76,755	76,854	1,216	783	350	0	82,255	82,354	1,436	1,003	570	137
71,355	71,454	1,000	567	134	0	76,855	76,954	1,220	787	354	0	82,355	82,454	1,440	1,007	574	141
71,455	71,554	1,004	571	138	0	76,955	77,054	1,224	791	358	0	82,455	82,554	1,444	1,011	578	145
71,555	71,654	1,008	575	142	0	77,055	77,154	1,228	795	362	0	82,555	82,654	1,448	1,015	582	149
71,655	71,754	1,012	579	146	0	77,155	77,254	1,232	799	366	0	82,655	82,754	1,452	1,019	586	153
71,755	71,854	1,016	583	150	0	77,255	77,354	1,236	803	370	0	82,755	82,854	1,456	1,023	590	157
71,855	71,954	1,020	587	154	0	77,355	77,454	1,240	807	374	0	82,855	82,954	1,460	1,027	594	161
71,955	72,054	1,024	591	158	0	77,455	77,554	1,244	811	378	0	82,955	83,054	1,464	1,031	598	165
72,055	72,154	1,028	595	162	0	77,555	77,654	1,248	815	382	0	83,055	83,154	1,468	1,035	602	169
72,155	72,254	1,032	599	166	0	77,655	77,754	1,252	819	386	0	83,155	83,254	1,472	1,039	606	173
72,255	72,354	1,036	603	170	0	77,755	77,854	1,256	823	390	0	83,255	83,354	1,476	1,043	610	177
72,355	72,454	1,040	607	174	0	77,855	77,954	1,260	827	394	0	83,355	83,454	1,480	1,047	614	181
72,455	72,554	1,044	611	178	0	77,955	78,054	1,264	831	398	0	83,455	83,554	1,484	1,051	618	185
72,555	72,654	1,048	615	182	0	78,055	78,154	1,268	835	402	0	83,555	83,654	1,488	1,055	622	189
72,655	72,754	1,052	619	186	0	78,155	78,254	1,272	839	406	0	83,655	83,754	1,492	1,059	626	193
72,755	72,854	1,056	623	190	0	78,255	78,354	1,276	843	410	0	83,755	83,854	1,496	1,063	630	197
72,855	72,954	1,060	627	194	0	78,355	78,454	1,280	847	414	0	83,855	83,954	1,500	1,067	634	201

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
83,955	84,054	1,504	1,071	638	205
84,055	84,154	1,508	1,075	642	209
84,155	84,254	1,512	1,079	646	213
84,255	84,354	1,516	1,083	650	217
84,355	84,454	1,520	1,087	654	221
84,455	84,554	1,524	1,091	658	225
84,555	84,654	1,528	1,095	662	229
84,655	84,754	1,532	1,099	666	233
84,755	84,854	1,536	1,103	670	237
84,855	84,954	1,540	1,107	674	241
84,955	85,054	1,544	1,111	678	245
85,055	85,154	1,548	1,115	682	249
85,155	85,254	1,552	1,119	686	253
85,255	85,354	1,556	1,123	690	257
85,355	85,454	1,560	1,127	694	261
85,455	85,554	1,564	1,131	698	265
85,555	85,654	1,568	1,135	702	269
85,655	85,754	1,572	1,139	706	273
85,755	85,854	1,576	1,143	710	277
85,855	85,954	1,580	1,147	714	281
85,955	86,054	1,585	1,152	719	286
86,055	86,154	1,591	1,158	725	292
86,155	86,254	1,597	1,164	731	298
86,255	86,354	1,603	1,170	737	304
86,355	86,454	1,609	1,176	743	310
86,455	86,554	1,615	1,182	749	316
86,555	86,654	1,621	1,188	755	322
86,655	86,754	1,627	1,194	761	328
86,755	86,854	1,633	1,200	767	334
86,855	86,954	1,639	1,206	773	340
86,955	87,054	1,645	1,212	779	346
87,055	87,154	1,651	1,218	785	352
87,155	87,254	1,657	1,224	791	358
87,255	87,354	1,663	1,230	797	364
87,355	87,454	1,669	1,236	803	370
87,455	87,554	1,675	1,242	809	376
87,555	87,654	1,681	1,248	815	382
87,655	87,754	1,687	1,254	821	388
87,755	87,854	1,693	1,260	827	394
87,855	87,954	1,699	1,266	833	400
87,955	88,054	1,705	1,272	839	406
88,055	88,154	1,711	1,278	845	412
88,155	88,254	1,717	1,284	851	418
88,255	88,354	1,723	1,290	857	424
88,355	88,454	1,729	1,296	863	430
88,455	88,554	1,735	1,302	869	436
88,555	88,654	1,741	1,308	875	442
88,655	88,754	1,747	1,314	881	448
88,755	88,854	1,753	1,320	887	454
88,855	88,954	1,759	1,326	893	460
88,955	89,054	1,765	1,332	899	466
89,055	89,154	1,771	1,338	905	472
89,155	89,254	1,777	1,344	911	478
89,255	89,354	1,783	1,350	917	484
89,355	89,454	1,789	1,356	923	490

If Your Income Is… At Least	But Not Over	0	1	2	3
89,455	89,554	1,795	1,362	929	496
89,555	89,654	1,801	1,368	935	502
89,655	89,754	1,807	1,374	941	508
89,755	89,854	1,813	1,380	947	514
89,855	89,954	1,819	1,386	953	520
89,955	90,054	1,825	1,392	959	526
90,055	90,154	1,831	1,398	965	532
90,155	90,254	1,837	1,404	971	538
90,255	90,354	1,843	1,410	977	544
90,355	90,454	1,849	1,416	983	550
90,455	90,554	1,855	1,422	989	556
90,555	90,654	1,861	1,428	995	562
90,655	90,754	1,867	1,434	1,001	568
90,755	90,854	1,873	1,440	1,007	574
90,855	90,954	1,879	1,446	1,013	580
90,955	91,054	1,885	1,452	1,019	586
91,055	91,154	1,891	1,458	1,025	592
91,155	91,254	1,897	1,464	1,031	598
91,255	91,354	1,903	1,470	1,037	604
91,355	91,454	1,909	1,476	1,043	610
91,455	91,554	1,915	1,482	1,049	616
91,555	91,654	1,921	1,488	1,055	622
91,655	91,754	1,927	1,494	1,061	628
91,755	91,854	1,933	1,500	1,067	634
91,855	91,954	1,939	1,506	1,073	640
91,955	92,054	1,945	1,512	1,079	646
92,055	92,154	1,951	1,518	1,085	652
92,155	92,254	1,957	1,524	1,091	658
92,255	92,354	1,963	1,530	1,097	664
92,355	92,454	1,969	1,536	1,103	670
92,455	92,554	1,975	1,542	1,109	676
92,555	92,654	1,981	1,548	1,115	682
92,655	92,754	1,987	1,554	1,121	688
92,755	92,854	1,993	1,560	1,127	694
92,855	92,954	1,999	1,566	1,133	700
92,955	93,054	2,005	1,572	1,139	706
93,055	93,154	2,011	1,578	1,145	712
93,155	93,254	2,017	1,584	1,151	718
93,255	93,354	2,023	1,590	1,157	724
93,355	93,454	2,029	1,596	1,163	730
93,455	93,554	2,035	1,602	1,169	736
93,555	93,654	2,041	1,608	1,175	742
93,655	93,754	2,047	1,614	1,181	748
93,755	93,854	2,053	1,620	1,187	754
93,855	93,954	2,059	1,626	1,193	760
93,955	94,054	2,065	1,632	1,199	766
94,055	94,154	2,071	1,638	1,205	772
94,155	94,254	2,077	1,644	1,211	778
94,255	94,354	2,083	1,650	1,217	784
94,355	94,454	2,089	1,656	1,223	790
94,455	94,554	2,095	1,662	1,229	796
94,555	94,654	2,101	1,668	1,235	802
94,655	94,754	2,107	1,674	1,241	808
94,755	94,854	2,113	1,680	1,247	814
94,855	94,954	2,119	1,686	1,253	820

If Your Income Is… At Least	But Not Over	0	1	2	3
94,955	95,054	2,125	1,692	1,259	826
95,055	95,154	2,131	1,698	1,265	832
95,155	95,254	2,137	1,704	1,271	838
95,255	95,354	2,143	1,710	1,277	844
95,355	95,454	2,149	1,716	1,283	850
95,455	95,554	2,155	1,722	1,289	856
95,555	95,654	2,161	1,728	1,295	862
95,655	95,754	2,167	1,734	1,301	868
95,755	95,854	2,173	1,740	1,307	874
95,855	95,954	2,179	1,746	1,313	880
95,955	96,054	2,185	1,752	1,319	886
96,055	96,154	2,191	1,758	1,325	892
96,155	96,254	2,197	1,764	1,331	898
96,255	96,354	2,203	1,770	1,337	904
96,355	96,454	2,209	1,776	1,343	910
96,455	96,554	2,215	1,782	1,349	916
96,555	96,654	2,221	1,788	1,355	922
96,655	96,754	2,227	1,794	1,361	928
96,755	96,854	2,233	1,800	1,367	934
96,855	96,954	2,239	1,806	1,373	940
96,955	97,054	2,245	1,812	1,379	946
97,055	97,154	2,251	1,818	1,385	952
97,155	97,254	2,257	1,824	1,391	958
97,255	97,354	2,263	1,830	1,397	964
97,355	97,454	2,269	1,836	1,403	970
97,455	97,554	2,275	1,842	1,409	976
97,555	97,654	2,281	1,848	1,415	982
97,655	97,754	2,287	1,854	1,421	988
97,755	97,854	2,293	1,860	1,427	994
97,855	97,954	2,299	1,866	1,433	1,000
97,955	98,054	2,305	1,872	1,439	1,006
98,055	98,154	2,311	1,878	1,445	1,012
98,155	98,254	2,317	1,884	1,451	1,018
98,255	98,354	2,323	1,890	1,457	1,024
98,355	98,454	2,329	1,896	1,463	1,030
98,455	98,554	2,335	1,902	1,469	1,036
98,555	98,654	2,341	1,908	1,475	1,042
98,655	98,754	2,347	1,914	1,481	1,048
98,755	98,854	2,353	1,920	1,487	1,054
98,855	98,954	2,359	1,926	1,493	1,060
98,955	99,054	2,365	1,932	1,499	1,066
99,055	99,154	2,371	1,938	1,505	1,072
99,155	99,254	2,377	1,944	1,511	1,078
99,255	99,354	2,383	1,950	1,517	1,084
99,355	99,454	2,389	1,956	1,523	1,090
99,455	99,554	2,395	1,962	1,529	1,096
99,555	99,654	2,401	1,968	1,535	1,102
99,655	99,754	2,407	1,974	1,541	1,108
99,755	99,854	2,413	1,980	1,547	1,114
99,855	99,954	2,419	1,986	1,553	1,120
99,955	100,054	2,425	1,992	1,559	1,126
100,055	100,154	2,431	1,998	1,565	1,132
100,155	100,254	2,437	2,004	1,571	1,138
100,255	100,354	2,443	2,010	1,577	1,144
100,355	100,454	2,449	2,016	1,583	1,150

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
100,455	100,554	2,455	2,022	1,589	1,156
100,555	100,654	2,461	2,028	1,595	1,162
100,655	100,754	2,467	2,034	1,601	1,168
100,755	100,854	2,473	2,040	1,607	1,174
100,855	100,954	2,479	2,046	1,613	1,180
100,955	101,054	2,485	2,052	1,619	1,186
101,055	101,154	2,491	2,058	1,625	1,192
101,155	101,254	2,497	2,064	1,631	1,198
101,255	101,354	2,503	2,070	1,637	1,204
101,355	101,454	2,509	2,076	1,643	1,210
101,455	101,554	2,515	2,082	1,649	1,216
101,555	101,654	2,521	2,088	1,655	1,222
101,655	101,754	2,527	2,094	1,661	1,228
101,755	101,854	2,533	2,100	1,667	1,234
101,855	101,954	2,539	2,106	1,673	1,240
101,955	102,054	2,545	2,112	1,679	1,246
102,055	102,154	2,551	2,118	1,685	1,252
102,155	102,254	2,557	2,124	1,691	1,258
102,255	102,354	2,563	2,130	1,697	1,264
102,355	102,454	2,569	2,136	1,703	1,270
102,455	102,554	2,575	2,142	1,709	1,276
102,555	102,654	2,581	2,148	1,715	1,282
102,655	102,754	2,587	2,154	1,721	1,288
102,755	102,854	2,593	2,160	1,727	1,294
102,855	102,954	2,599	2,166	1,733	1,300
102,955	103,054	2,605	2,172	1,739	1,306
103,055	103,154	2,611	2,178	1,745	1,312
103,155	103,254	2,617	2,184	1,751	1,318
103,255	103,354	2,623	2,190	1,757	1,324
103,355	103,454	2,629	2,196	1,763	1,330
103,455	103,554	2,635	2,202	1,769	1,336
103,555	103,654	2,641	2,208	1,775	1,342
103,655	103,754	2,647	2,214	1,781	1,348
103,755	103,854	2,653	2,220	1,787	1,354
103,855	103,954	2,659	2,226	1,793	1,360
103,955	104,054	2,665	2,232	1,799	1,366
104,055	104,154	2,671	2,238	1,805	1,372
104,155	104,254	2,677	2,244	1,811	1,378
104,255	104,354	2,683	2,250	1,817	1,384
104,355	104,454	2,689	2,256	1,823	1,390
104,455	104,554	2,695	2,262	1,829	1,396
104,555	104,654	2,701	2,268	1,835	1,402
104,655	104,754	2,707	2,274	1,841	1,408
104,755	104,854	2,713	2,280	1,847	1,414
104,855	104,954	2,719	2,286	1,853	1,420
104,955	105,054	2,725	2,292	1,859	1,426
105,055	105,154	2,731	2,298	1,865	1,432
105,155	105,254	2,737	2,304	1,871	1,438
105,255	105,354	2,743	2,310	1,877	1,444
105,355	105,454	2,749	2,316	1,883	1,450
105,455	105,554	2,755	2,322	1,889	1,456
105,555	105,654	2,761	2,328	1,895	1,462
105,655	105,754	2,767	2,334	1,901	1,468
105,755	105,854	2,773	2,340	1,907	1,474
105,855	105,954	2,779	2,346	1,913	1,480
105,955	106,054	2,785	2,352	1,919	1,486
106,055	106,154	2,791	2,358	1,925	1,492
106,155	106,254	2,797	2,364	1,931	1,498
106,255	106,354	2,803	2,370	1,937	1,504
106,355	106,454	2,809	2,376	1,943	1,510
106,455	106,554	2,815	2,382	1,949	1,516
106,555	106,654	2,821	2,388	1,955	1,522
106,655	106,754	2,827	2,394	1,961	1,528
106,755	106,854	2,833	2,400	1,967	1,534
106,855	106,954	2,839	2,406	1,973	1,540
106,955	107,054	2,845	2,412	1,979	1,546
107,055	107,154	2,851	2,418	1,985	1,552
107,155	107,254	2,857	2,424	1,991	1,558
107,255	107,354	2,863	2,430	1,997	1,564
107,355	107,454	2,869	2,436	2,003	1,570
107,455	107,554	2,875	2,442	2,009	1,576
107,555	107,654	2,881	2,448	2,015	1,582
107,655	107,754	2,887	2,454	2,021	1,588
107,755	107,854	2,893	2,460	2,027	1,594
107,855	107,954	2,899	2,466	2,033	1,600
107,955	108,054	2,905	2,472	2,039	1,606
108,055	108,154	2,911	2,478	2,045	1,612
108,155	108,254	2,917	2,484	2,051	1,618
108,255	108,354	2,923	2,490	2,057	1,624
108,355	108,454	2,929	2,496	2,063	1,630
108,455	108,554	2,935	2,502	2,069	1,636
108,555	108,654	2,941	2,508	2,075	1,642
108,655	108,754	2,947	2,514	2,081	1,648
108,755	108,854	2,953	2,520	2,087	1,654
108,855	108,954	2,959	2,526	2,093	1,660
108,955	109,054	2,965	2,532	2,099	1,666
109,055	109,154	2,971	2,538	2,105	1,672
109,155	109,254	2,977	2,544	2,111	1,678
109,255	109,354	2,983	2,550	2,117	1,684
109,355	109,454	2,989	2,556	2,123	1,690
109,455	109,554	2,995	2,562	2,129	1,696
109,555	109,654	3,001	2,568	2,135	1,702
109,655	109,754	3,007	2,574	2,141	1,708
109,755	109,854	3,013	2,580	2,147	1,714
109,855	109,954	3,019	2,586	2,153	1,720
109,955	110,054	3,025	2,592	2,159	1,726
110,055	110,154	3,031	2,598	2,165	1,732
110,155	110,254	3,037	2,604	2,171	1,738
110,255	110,354	3,043	2,610	2,177	1,744
110,355	110,454	3,049	2,616	2,183	1,750
110,455	110,554	3,055	2,622	2,189	1,756
110,555	110,654	3,061	2,628	2,195	1,762
110,655	110,754	3,067	2,634	2,201	1,768
110,755	110,854	3,073	2,640	2,207	1,774
110,855	110,954	3,079	2,646	2,213	1,780
110,955	111,054	3,085	2,652	2,219	1,786
111,055	111,154	3,091	2,658	2,225	1,792
111,155	111,254	3,097	2,664	2,231	1,798
111,255	111,354	3,103	2,670	2,237	1,804
111,355	111,454	3,109	2,676	2,243	1,810
111,455	111,554	3,115	2,682	2,249	1,816
111,555	111,654	3,121	2,688	2,255	1,822
111,655	111,754	3,127	2,694	2,261	1,828
111,755	111,854	3,133	2,700	2,267	1,834
111,855	111,954	3,139	2,706	2,273	1,840
111,955	112,054	3,145	2,712	2,279	1,846
112,055	112,154	3,151	2,718	2,285	1,852
112,155	112,254	3,157	2,724	2,291	1,858
112,255	112,354	3,163	2,730	2,297	1,864
112,355	112,454	3,169	2,736	2,303	1,870
112,455	112,554	3,175	2,742	2,309	1,876
112,555	112,654	3,181	2,748	2,315	1,882
112,655	112,754	3,187	2,754	2,321	1,888
112,755	112,854	3,193	2,760	2,327	1,894
112,855	112,954	3,199	2,766	2,333	1,900
112,955	113,054	3,205	2,772	2,339	1,906
113,055	113,154	3,211	2,778	2,345	1,912
113,155	113,254	3,217	2,784	2,351	1,918
113,255	113,354	3,223	2,790	2,357	1,924
113,355	113,454	3,229	2,796	2,363	1,930
113,455	113,554	3,235	2,802	2,369	1,936
113,555	113,654	3,241	2,808	2,375	1,942
113,655	113,754	3,247	2,814	2,381	1,948
113,755	113,854	3,253	2,820	2,387	1,954
113,855	113,954	3,259	2,826	2,393	1,960
113,955	114,054	3,265	2,832	2,399	1,966
114,055	114,154	3,271	2,838	2,405	1,972
114,155	114,254	3,277	2,844	2,411	1,978
114,255	114,354	3,283	2,850	2,417	1,984
114,355	114,454	3,289	2,856	2,423	1,990
114,455	114,554	3,295	2,862	2,429	1,996
114,555	114,654	3,301	2,868	2,435	2,002
114,655	114,754	3,307	2,874	2,441	2,008
114,755	114,854	3,313	2,880	2,447	2,014
114,855	114,954	3,319	2,886	2,453	2,020
114,955	115,054	3,325	2,892	2,459	2,026
115,055	115,154	3,331	2,898	2,465	2,032
115,155	115,254	3,337	2,904	2,471	2,038
115,255	115,354	3,343	2,910	2,477	2,044
115,355	115,454	3,351	2,918	2,485	2,052
115,455	115,554	3,359	2,926	2,493	2,060
115,555	115,654	3,367	2,934	2,501	2,068
115,655	115,754	3,375	2,942	2,509	2,076
115,755	115,854	3,383	2,950	2,517	2,084
115,855	115,954	3,391	2,958	2,525	2,092
115,955	116,054	3,399	2,966	2,533	2,100
116,055	116,154	3,407	2,974	2,541	2,108
116,155	116,254	3,415	2,982	2,549	2,116
116,255	116,354	3,423	2,990	2,557	2,124
116,355	116,454	3,431	2,998	2,565	2,132
116,455	116,554	3,439	3,006	2,573	2,140
116,555	116,654	3,447	3,014	2,581	2,148
116,655	116,754	3,455	3,022	2,589	2,156
116,755	116,854	3,463	3,030	2,597	2,164
116,855	116,954	3,471	3,038	2,605	2,172

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
116,955	117,054	3,479	3,046	2,613	2,180
117,055	117,154	3,487	3,054	2,621	2,188
117,155	117,254	3,495	3,062	2,629	2,196
117,255	117,354	3,503	3,070	2,637	2,204
117,355	117,454	3,511	3,078	2,645	2,212
117,455	117,554	3,519	3,086	2,653	2,220
117,555	117,654	3,527	3,094	2,661	2,228
117,655	117,754	3,535	3,102	2,669	2,236
117,755	117,854	3,543	3,110	2,677	2,244
117,855	117,954	3,551	3,118	2,685	2,252
117,955	118,054	3,559	3,126	2,693	2,260
118,055	118,154	3,567	3,134	2,701	2,268
118,155	118,254	3,575	3,142	2,709	2,276
118,255	118,354	3,583	3,150	2,717	2,284
118,355	118,454	3,591	3,158	2,725	2,292
118,455	118,554	3,599	3,166	2,733	2,300
118,555	118,654	3,607	3,174	2,741	2,308
118,655	118,754	3,615	3,182	2,749	2,316
118,755	118,854	3,623	3,190	2,757	2,324
118,855	118,954	3,631	3,198	2,765	2,332
118,955	119,054	3,639	3,206	2,773	2,340
119,055	119,154	3,647	3,214	2,781	2,348
119,155	119,254	3,655	3,222	2,789	2,356
119,255	119,354	3,663	3,230	2,797	2,364
119,355	119,454	3,671	3,238	2,805	2,372
119,455	119,554	3,679	3,246	2,813	2,380
119,555	119,654	3,687	3,254	2,821	2,388
119,655	119,754	3,695	3,262	2,829	2,396
119,755	119,854	3,703	3,270	2,837	2,404
119,855	119,954	3,711	3,278	2,845	2,412
119,955	120,054	3,719	3,286	2,853	2,420
120,055	120,154	3,727	3,294	2,861	2,428
120,155	120,254	3,735	3,302	2,869	2,436
120,255	120,354	3,743	3,310	2,877	2,444
120,355	120,454	3,751	3,318	2,885	2,452
120,455	120,554	3,759	3,326	2,893	2,460
120,555	120,654	3,767	3,334	2,901	2,468
120,655	120,754	3,775	3,342	2,909	2,476
120,755	120,854	3,783	3,350	2,917	2,484
120,855	120,954	3,791	3,358	2,925	2,492
120,955	121,054	3,799	3,366	2,933	2,500
121,055	121,154	3,807	3,374	2,941	2,508
121,155	121,254	3,815	3,382	2,949	2,516
121,255	121,354	3,823	3,390	2,957	2,524
121,355	121,454	3,831	3,398	2,965	2,532
121,455	121,554	3,839	3,406	2,973	2,540
121,555	121,654	3,847	3,414	2,981	2,548
121,655	121,754	3,855	3,422	2,989	2,556
121,755	121,854	3,863	3,430	2,997	2,564
121,855	121,954	3,871	3,438	3,005	2,572
121,955	122,054	3,879	3,446	3,013	2,580
122,055	122,154	3,887	3,454	3,021	2,588
122,155	122,254	3,895	3,462	3,029	2,596
122,255	122,354	3,903	3,470	3,037	2,604
122,355	122,454	3,911	3,478	3,045	2,612

At Least	But Not Over	0	1	2	3
122,455	122,554	3,919	3,486	3,053	2,620
122,555	122,654	3,927	3,494	3,061	2,628
122,655	122,754	3,935	3,502	3,069	2,636
122,755	122,854	3,943	3,510	3,077	2,644
122,855	122,954	3,951	3,518	3,085	2,652
122,955	123,054	3,959	3,526	3,093	2,660
123,055	123,154	3,967	3,534	3,101	2,668
123,155	123,254	3,975	3,542	3,109	2,676
123,255	123,354	3,983	3,550	3,117	2,684
123,355	123,454	3,991	3,558	3,125	2,692
123,455	123,554	3,999	3,566	3,133	2,700
123,555	123,654	4,007	3,574	3,141	2,708
123,655	123,754	4,015	3,582	3,149	2,716
123,755	123,854	4,023	3,590	3,157	2,724
123,855	123,954	4,031	3,598	3,165	2,732
123,955	124,054	4,039	3,606	3,173	2,740
124,055	124,154	4,047	3,614	3,181	2,748
124,155	124,254	4,055	3,622	3,189	2,756
124,255	124,354	4,063	3,630	3,197	2,764
124,355	124,454	4,071	3,638	3,205	2,772
124,455	124,554	4,079	3,646	3,213	2,780
124,555	124,654	4,087	3,654	3,221	2,788
124,655	124,754	4,095	3,662	3,229	2,796
124,755	124,854	4,103	3,670	3,237	2,804
124,855	124,954	4,111	3,678	3,245	2,812
124,955	125,054	4,119	3,686	3,253	2,820
125,055	125,154	4,127	3,694	3,261	2,828
125,155	125,254	4,135	3,702	3,269	2,836
125,255	125,354	4,143	3,710	3,277	2,844
125,355	125,454	4,151	3,718	3,285	2,852
125,455	125,554	4,159	3,726	3,293	2,860
125,555	125,654	4,167	3,734	3,301	2,868
125,655	125,754	4,175	3,742	3,309	2,876
125,755	125,854	4,183	3,750	3,317	2,884
125,855	125,954	4,191	3,758	3,325	2,892
125,955	126,054	4,199	3,766	3,333	2,900
126,055	126,154	4,207	3,774	3,341	2,908
126,155	126,254	4,215	3,782	3,349	2,916
126,255	126,354	4,223	3,790	3,357	2,924
126,355	126,454	4,231	3,798	3,365	2,932
126,455	126,554	4,239	3,806	3,373	2,940
126,555	126,654	4,247	3,814	3,381	2,948
126,655	126,754	4,255	3,822	3,389	2,956
126,755	126,854	4,263	3,830	3,397	2,964
126,855	126,954	4,271	3,838	3,405	2,972
126,955	127,054	4,279	3,846	3,413	2,980
127,055	127,154	4,287	3,854	3,421	2,988
127,155	127,254	4,295	3,862	3,429	2,996
127,255	127,354	4,303	3,870	3,437	3,004
127,355	127,454	4,311	3,878	3,445	3,012
127,455	127,554	4,319	3,886	3,453	3,020
127,555	127,654	4,327	3,894	3,461	3,028
127,655	127,754	4,335	3,902	3,469	3,036
127,755	127,854	4,343	3,910	3,477	3,044
127,855	127,954	4,351	3,918	3,485	3,052

At Least	But Not Over	0	1	2	3
127,955	128,054	4,359	3,926	3,493	3,060
128,055	128,154	4,367	3,934	3,501	3,068
128,155	128,254	4,375	3,942	3,509	3,076
128,255	128,354	4,383	3,950	3,517	3,084
128,355	128,454	4,391	3,958	3,525	3,092
128,455	128,554	4,399	3,966	3,533	3,100
128,555	128,654	4,407	3,974	3,541	3,108
128,655	128,754	4,415	3,982	3,549	3,116
128,755	128,854	4,423	3,990	3,557	3,124
128,855	128,954	4,431	3,998	3,565	3,132
128,955	129,054	4,439	4,006	3,573	3,140
129,055	129,154	4,447	4,014	3,581	3,148
129,155	129,254	4,455	4,022	3,589	3,156
129,255	129,354	4,463	4,030	3,597	3,164
129,355	129,454	4,471	4,038	3,605	3,172
129,455	129,554	4,479	4,046	3,613	3,180
129,555	129,654	4,487	4,054	3,621	3,188
129,655	129,754	4,495	4,062	3,629	3,196
129,755	129,854	4,503	4,070	3,637	3,204
129,855	129,954	4,511	4,078	3,645	3,212
129,955	130,054	4,519	4,086	3,653	3,220
130,055	130,154	4,527	4,094	3,661	3,228
130,155	130,254	4,535	4,102	3,669	3,236
130,255	130,354	4,543	4,110	3,677	3,244
130,355	130,454	4,551	4,118	3,685	3,252
130,455	130,554	4,559	4,126	3,693	3,260
130,555	130,654	4,567	4,134	3,701	3,268
130,655	130,754	4,575	4,142	3,709	3,276
130,755	130,854	4,583	4,150	3,717	3,284
130,855	130,954	4,591	4,158	3,725	3,292
130,955	131,054	4,599	4,166	3,733	3,300
131,055	131,154	4,607	4,174	3,741	3,308
131,155	131,254	4,615	4,182	3,749	3,316
131,255	131,354	4,623	4,190	3,757	3,324
131,355	131,454	4,631	4,198	3,765	3,332
131,455	131,554	4,639	4,206	3,773	3,340
131,555	131,654	4,647	4,214	3,781	3,348
131,655	131,754	4,655	4,222	3,789	3,356
131,755	131,854	4,663	4,230	3,797	3,364
131,855	131,954	4,671	4,238	3,805	3,372
131,955	132,054	4,679	4,246	3,813	3,380
132,055	132,154	4,687	4,254	3,821	3,388
132,155	132,254	4,695	4,262	3,829	3,396
132,255	132,354	4,703	4,270	3,837	3,404
132,355	132,454	4,711	4,278	3,845	3,412
132,455	132,554	4,719	4,286	3,853	3,420
132,555	132,654	4,727	4,294	3,861	3,428
132,655	132,754	4,735	4,302	3,869	3,436
132,755	132,854	4,743	4,310	3,877	3,444
132,855	132,954	4,751	4,318	3,885	3,452
132,955	133,054	4,759	4,326	3,893	3,460
133,055	133,154	4,767	4,334	3,901	3,468
133,155	133,254	4,775	4,342	3,909	3,476
133,255	133,354	4,783	4,350	3,917	3,484
133,355	133,454	4,791	4,358	3,925	3,492

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
133,455	133,554	4,799	4,366	3,933	3,500
133,555	133,654	4,807	4,374	3,941	3,508
133,655	133,754	4,815	4,382	3,949	3,516
133,755	133,854	4,823	4,390	3,957	3,524
133,855	133,954	4,831	4,398	3,965	3,532
133,955	134,054	4,839	4,406	3,973	3,540
134,055	134,154	4,847	4,414	3,981	3,548
134,155	134,254	4,855	4,422	3,989	3,556
134,255	134,354	4,863	4,430	3,997	3,564
134,355	134,454	4,871	4,438	4,005	3,572
134,455	134,554	4,879	4,446	4,013	3,580
134,555	134,654	4,887	4,454	4,021	3,588
134,655	134,754	4,895	4,462	4,029	3,596
134,755	134,854	4,903	4,470	4,037	3,604
134,855	134,954	4,911	4,478	4,045	3,612
134,955	135,054	4,919	4,486	4,053	3,620
135,055	135,154	4,927	4,494	4,061	3,628
135,155	135,254	4,935	4,502	4,069	3,636
135,255	135,354	4,943	4,510	4,077	3,644
135,355	135,454	4,951	4,518	4,085	3,652
135,455	135,554	4,959	4,526	4,093	3,660
135,555	135,654	4,967	4,534	4,101	3,668
135,655	135,754	4,975	4,542	4,109	3,676
135,755	135,854	4,983	4,550	4,117	3,684
135,855	135,954	4,991	4,558	4,125	3,692
135,955	136,054	4,999	4,566	4,133	3,700
136,055	136,154	5,007	4,574	4,141	3,708
136,155	136,254	5,015	4,582	4,149	3,716
136,255	136,354	5,023	4,590	4,157	3,724
136,355	136,454	5,031	4,598	4,165	3,732
136,455	136,554	5,039	4,606	4,173	3,740
136,555	136,654	5,047	4,614	4,181	3,748
136,655	136,754	5,055	4,622	4,189	3,756
136,755	136,854	5,063	4,630	4,197	3,764
136,855	136,954	5,071	4,638	4,205	3,772
136,955	137,054	5,079	4,646	4,213	3,780
137,055	137,154	5,087	4,654	4,221	3,788
137,155	137,254	5,095	4,662	4,229	3,796
137,255	137,354	5,103	4,670	4,237	3,804
137,355	137,454	5,111	4,678	4,245	3,812
137,455	137,554	5,119	4,686	4,253	3,820
137,555	137,654	5,127	4,694	4,261	3,828
137,655	137,754	5,135	4,702	4,269	3,836
137,755	137,854	5,143	4,710	4,277	3,844
137,855	137,954	5,151	4,718	4,285	3,852
137,955	138,054	5,159	4,726	4,293	3,860
138,055	138,154	5,167	4,734	4,301	3,868
138,155	138,254	5,175	4,742	4,309	3,876
138,255	138,354	5,183	4,750	4,317	3,884
138,355	138,454	5,191	4,758	4,325	3,892
138,455	138,554	5,199	4,766	4,333	3,900
138,555	138,654	5,207	4,774	4,341	3,908
138,655	138,754	5,215	4,782	4,349	3,916
138,755	138,854	5,223	4,790	4,357	3,924
138,855	138,954	5,231	4,798	4,365	3,932

If Your Income Is… At Least	But Not Over	0	1	2	3
138,955	139,054	5,239	4,806	4,373	3,940
139,055	139,154	5,247	4,814	4,381	3,948
139,155	139,254	5,255	4,822	4,389	3,956
139,255	139,354	5,263	4,830	4,397	3,964
139,355	139,454	5,271	4,838	4,405	3,972
139,455	139,554	5,279	4,846	4,413	3,980
139,555	139,654	5,287	4,854	4,421	3,988
139,655	139,754	5,295	4,862	4,429	3,996
139,755	139,854	5,303	4,870	4,437	4,004
139,855	139,954	5,311	4,878	4,445	4,012
139,955	140,054	5,319	4,886	4,453	4,020
140,055	140,154	5,327	4,894	4,461	4,028
140,155	140,254	5,335	4,902	4,469	4,036
140,255	140,354	5,343	4,910	4,477	4,044
140,355	140,454	5,351	4,918	4,485	4,052
140,455	140,554	5,359	4,926	4,493	4,060
140,555	140,654	5,367	4,934	4,501	4,068
140,655	140,754	5,375	4,942	4,509	4,076
140,755	140,854	5,383	4,950	4,517	4,084
140,855	140,954	5,391	4,958	4,525	4,092
140,955	141,054	5,399	4,966	4,533	4,100
141,055	141,154	5,407	4,974	4,541	4,108
141,155	141,254	5,415	4,982	4,549	4,116
141,255	141,354	5,423	4,990	4,557	4,124
141,355	141,454	5,431	4,998	4,565	4,132
141,455	141,554	5,439	5,006	4,573	4,140
141,555	141,654	5,447	5,014	4,581	4,148
141,655	141,754	5,455	5,022	4,589	4,156
141,755	141,854	5,463	5,030	4,597	4,164
141,855	141,954	5,471	5,038	4,605	4,172
141,955	142,054	5,479	5,046	4,613	4,180
142,055	142,154	5,487	5,054	4,621	4,188
142,155	142,254	5,495	5,062	4,629	4,196
142,255	142,354	5,503	5,070	4,637	4,204
142,355	142,454	5,511	5,078	4,645	4,212
142,455	142,554	5,519	5,086	4,653	4,220
142,555	142,654	5,527	5,094	4,661	4,228
142,655	142,754	5,535	5,102	4,669	4,236
142,755	142,854	5,543	5,110	4,677	4,244
142,855	142,954	5,551	5,118	4,685	4,252
142,955	143,054	5,559	5,126	4,693	4,260
143,055	143,154	5,568	5,135	4,702	4,269
143,155	143,254	5,577	5,144	4,711	4,278
143,255	143,354	5,587	5,154	4,721	4,288
143,355	143,454	5,596	5,163	4,730	4,297
143,455	143,554	5,605	5,172	4,739	4,306
143,555	143,654	5,615	5,182	4,749	4,316
143,655	143,754	5,624	5,191	4,758	4,325
143,755	143,854	5,633	5,200	4,767	4,334
143,855	143,954	5,642	5,209	4,776	4,343
143,955	144,054	5,652	5,219	4,786	4,353
144,055	144,154	5,661	5,228	4,795	4,362
144,155	144,254	5,670	5,237	4,804	4,371
144,255	144,354	5,680	5,247	4,814	4,381
144,355	144,454	5,689	5,256	4,823	4,390

If Your Income Is… At Least	But Not Over	0	1	2	3
144,455	144,554	5,698	5,265	4,832	4,399
144,555	144,654	5,708	5,275	4,842	4,409
144,655	144,754	5,717	5,284	4,851	4,418
144,755	144,854	5,726	5,293	4,860	4,427
144,855	144,954	5,735	5,302	4,869	4,436
144,955	145,054	5,745	5,312	4,879	4,446
145,055	145,154	5,754	5,321	4,888	4,455
145,155	145,254	5,763	5,330	4,897	4,464
145,255	145,354	5,773	5,340	4,907	4,474
145,355	145,454	5,782	5,349	4,916	4,483
145,455	145,554	5,791	5,358	4,925	4,492
145,555	145,654	5,801	5,368	4,935	4,502
145,655	145,754	5,810	5,377	4,944	4,511
145,755	145,854	5,819	5,386	4,953	4,520
145,855	145,954	5,828	5,395	4,962	4,529
145,955	146,054	5,838	5,405	4,972	4,539
146,055	146,154	5,847	5,414	4,981	4,548
146,155	146,254	5,856	5,423	4,990	4,557
146,255	146,354	5,866	5,433	5,000	4,567
146,355	146,454	5,875	5,442	5,009	4,576
146,455	146,554	5,884	5,451	5,018	4,585
146,555	146,654	5,894	5,461	5,028	4,595
146,655	146,754	5,903	5,470	5,037	4,604
146,755	146,854	5,912	5,479	5,046	4,613
146,855	146,954	5,921	5,488	5,055	4,622
146,955	147,054	5,931	5,498	5,065	4,632
147,055	147,154	5,940	5,507	5,074	4,641
147,155	147,254	5,949	5,516	5,083	4,650
147,255	147,354	5,959	5,526	5,093	4,660
147,355	147,454	5,968	5,535	5,102	4,669
147,455	147,554	5,977	5,544	5,111	4,678
147,555	147,654	5,987	5,554	5,121	4,688
147,655	147,754	5,996	5,563	5,130	4,697
147,755	147,854	6,005	5,572	5,139	4,706
147,855	147,954	6,014	5,581	5,148	4,715
147,955	148,054	6,024	5,591	5,158	4,725
148,055	148,154	6,033	5,600	5,167	4,734
148,155	148,254	6,042	5,609	5,176	4,743
148,255	148,354	6,052	5,619	5,186	4,753
148,355	148,454	6,061	5,628	5,195	4,762
148,455	148,554	6,070	5,637	5,204	4,771
148,555	148,654	6,080	5,647	5,214	4,781
148,655	148,754	6,089	5,656	5,223	4,790
148,755	148,854	6,098	5,665	5,232	4,799
148,855	148,954	6,107	5,674	5,241	4,808
148,955	149,054	6,117	5,684	5,251	4,818
149,055	149,154	6,126	5,693	5,260	4,827
149,155	149,254	6,135	5,702	5,269	4,836
149,255	149,354	6,145	5,712	5,279	4,846
149,355	149,454	6,154	5,721	5,288	4,855
149,455	149,554	6,163	5,730	5,297	4,864
149,555	149,654	6,173	5,740	5,307	4,874
149,655	149,754	6,182	5,749	5,316	4,883
149,755	149,854	6,191	5,758	5,325	4,892
149,855	149,954	6,200	5,767	5,334	4,901

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
149,955	150,054	6,210	5,777	5,344	4,911
150,055	150,154	6,219	5,786	5,353	4,920
150,155	150,254	6,228	5,795	5,362	4,929
150,255	150,354	6,238	5,805	5,372	4,939
150,355	150,454	6,247	5,814	5,381	4,948
150,455	150,554	6,256	5,823	5,390	4,957
150,555	150,654	6,266	5,833	5,400	4,967
150,655	150,754	6,275	5,842	5,409	4,976
150,755	150,854	6,284	5,851	5,418	4,985
150,855	150,954	6,293	5,860	5,427	4,994
150,955	151,054	6,303	5,870	5,437	5,004
151,055	151,154	6,312	5,879	5,446	5,013
151,155	151,254	6,321	5,888	5,455	5,022
151,255	151,354	6,331	5,898	5,465	5,032
151,355	151,454	6,340	5,907	5,474	5,041
151,455	151,554	6,349	5,916	5,483	5,050
151,555	151,654	6,359	5,926	5,493	5,060
151,655	151,754	6,368	5,935	5,502	5,069
151,755	151,854	6,377	5,944	5,511	5,078
151,855	151,954	6,386	5,953	5,520	5,087
151,955	152,054	6,396	5,963	5,530	5,097
152,055	152,154	6,405	5,972	5,539	5,106
152,155	152,254	6,414	5,981	5,548	5,115
152,255	152,354	6,424	5,991	5,558	5,125
152,355	152,454	6,433	6,000	5,567	5,134
152,455	152,554	6,442	6,009	5,576	5,143
152,555	152,654	6,452	6,019	5,586	5,153
152,655	152,754	6,461	6,028	5,595	5,162
152,755	152,854	6,470	6,037	5,604	5,171
152,855	152,954	6,479	6,046	5,613	5,180
152,955	153,054	6,489	6,056	5,623	5,190
153,055	153,154	6,498	6,065	5,632	5,199
153,155	153,254	6,507	6,074	5,641	5,208
153,255	153,354	6,517	6,084	5,651	5,218
153,355	153,454	6,526	6,093	5,660	5,227
153,455	153,554	6,535	6,102	5,669	5,236
153,555	153,654	6,545	6,112	5,679	5,246
153,655	153,754	6,554	6,121	5,688	5,255
153,755	153,854	6,563	6,130	5,697	5,264
153,855	153,954	6,572	6,139	5,706	5,273
153,955	154,054	6,582	6,149	5,716	5,283
154,055	154,154	6,591	6,158	5,725	5,292
154,155	154,254	6,600	6,167	5,734	5,301
154,255	154,354	6,610	6,177	5,744	5,311
154,355	154,454	6,619	6,186	5,753	5,320
154,455	154,554	6,628	6,195	5,762	5,329
154,555	154,654	6,638	6,205	5,772	5,339
154,655	154,754	6,647	6,214	5,781	5,348
154,755	154,854	6,656	6,223	5,790	5,357
154,855	154,954	6,665	6,232	5,799	5,366
154,955	155,054	6,675	6,242	5,809	5,376
155,055	155,154	6,684	6,251	5,818	5,385
155,155	155,254	6,693	6,260	5,827	5,394
155,255	155,354	6,703	6,270	5,837	5,404
155,355	155,454	6,712	6,279	5,846	5,413

If Your Income Is… At Least	But Not Over	0	1	2	3
155,455	155,554	6,721	6,288	5,855	5,422
155,555	155,654	6,731	6,298	5,865	5,432
155,655	155,754	6,740	6,307	5,874	5,441
155,755	155,854	6,749	6,316	5,883	5,450
155,855	155,954	6,758	6,325	5,892	5,459
155,955	156,054	6,768	6,335	5,902	5,469
156,055	156,154	6,777	6,344	5,911	5,478
156,155	156,254	6,786	6,353	5,920	5,487
156,255	156,354	6,796	6,363	5,930	5,497
156,355	156,454	6,805	6,372	5,939	5,506
156,455	156,554	6,814	6,381	5,948	5,515
156,555	156,654	6,824	6,391	5,958	5,525
156,655	156,754	6,833	6,400	5,967	5,534
156,755	156,854	6,842	6,409	5,976	5,543
156,855	156,954	6,851	6,418	5,985	5,552
156,955	157,054	6,861	6,428	5,995	5,562
157,055	157,154	6,870	6,437	6,004	5,571
157,155	157,254	6,879	6,446	6,013	5,580
157,255	157,354	6,889	6,456	6,023	5,590
157,355	157,454	6,898	6,465	6,032	5,599
157,455	157,554	6,907	6,474	6,041	5,608
157,555	157,654	6,917	6,484	6,051	5,618
157,655	157,754	6,926	6,493	6,060	5,627
157,755	157,854	6,935	6,502	6,069	5,636
157,855	157,954	6,944	6,511	6,078	5,645
157,955	158,054	6,954	6,521	6,088	5,655
158,055	158,154	6,963	6,530	6,097	5,664
158,155	158,254	6,972	6,539	6,106	5,673
158,255	158,354	6,982	6,549	6,116	5,683
158,355	158,454	6,991	6,558	6,125	5,692
158,455	158,554	7,000	6,567	6,134	5,701
158,555	158,654	7,010	6,577	6,144	5,711
158,655	158,754	7,019	6,586	6,153	5,720
158,755	158,854	7,028	6,595	6,162	5,729
158,855	158,954	7,037	6,604	6,171	5,738
158,955	159,054	7,047	6,614	6,181	5,748
159,055	159,154	7,056	6,623	6,190	5,757
159,155	159,254	7,065	6,632	6,199	5,766
159,255	159,354	7,075	6,642	6,209	5,776
159,355	159,454	7,084	6,651	6,218	5,785
159,455	159,554	7,093	6,660	6,227	5,794
159,555	159,654	7,103	6,670	6,237	5,804
159,655	159,754	7,112	6,679	6,246	5,813
159,755	159,854	7,121	6,688	6,255	5,822
159,855	159,954	7,130	6,697	6,264	5,831
159,955	160,054	7,140	6,707	6,274	5,841
160,055	160,154	7,149	6,716	6,283	5,850
160,155	160,254	7,158	6,725	6,292	5,859
160,255	160,354	7,168	6,735	6,302	5,869
160,355	160,454	7,177	6,744	6,311	5,878
160,455	160,554	7,186	6,753	6,320	5,887
160,555	160,654	7,196	6,763	6,330	5,897
160,655	160,754	7,205	6,772	6,339	5,906
160,755	160,854	7,214	6,781	6,348	5,915
160,855	160,954	7,223	6,790	6,357	5,924

If Your Income Is… At Least	But Not Over	0	1	2	3
160,955	161,054	7,233	6,800	6,367	5,934
161,055	161,154	7,242	6,809	6,376	5,943
161,155	161,254	7,251	6,818	6,385	5,952
161,255	161,354	7,261	6,828	6,395	5,962
161,355	161,454	7,270	6,837	6,404	5,971
161,455	161,554	7,279	6,846	6,413	5,980
161,555	161,654	7,289	6,856	6,423	5,990
161,655	161,754	7,298	6,865	6,432	5,999
161,755	161,854	7,307	6,874	6,441	6,008
161,855	161,954	7,316	6,883	6,450	6,017
161,955	162,054	7,326	6,893	6,460	6,027
162,055	162,154	7,335	6,902	6,469	6,036
162,155	162,254	7,344	6,911	6,478	6,045
162,255	162,354	7,354	6,921	6,488	6,055
162,355	162,454	7,363	6,930	6,497	6,064
162,455	162,554	7,372	6,939	6,506	6,073
162,555	162,654	7,382	6,949	6,516	6,083
162,655	162,754	7,391	6,958	6,525	6,092
162,755	162,854	7,400	6,967	6,534	6,101
162,855	162,954	7,409	6,976	6,543	6,110
162,955	163,054	7,419	6,986	6,553	6,120
163,055	163,154	7,428	6,995	6,562	6,129
163,155	163,254	7,437	7,004	6,571	6,138
163,255	163,354	7,447	7,014	6,581	6,148
163,355	163,454	7,456	7,023	6,590	6,157
163,455	163,554	7,465	7,032	6,599	6,166
163,555	163,654	7,475	7,042	6,609	6,176
163,655	163,754	7,484	7,051	6,618	6,185
163,755	163,854	7,493	7,060	6,627	6,194
163,855	163,954	7,502	7,069	6,636	6,203
163,955	164,054	7,512	7,079	6,646	6,213
164,055	164,154	7,521	7,088	6,655	6,222
164,155	164,254	7,530	7,097	6,664	6,231
164,255	164,354	7,540	7,107	6,674	6,241
164,355	164,454	7,549	7,116	6,683	6,250
164,455	164,554	7,558	7,125	6,692	6,259
164,555	164,654	7,568	7,135	6,702	6,269
164,655	164,754	7,577	7,144	6,711	6,278
164,755	164,854	7,586	7,153	6,720	6,287
164,855	164,954	7,595	7,162	6,729	6,296
164,955	165,054	7,605	7,172	6,739	6,306
165,055	165,154	7,614	7,181	6,748	6,315
165,155	165,254	7,623	7,190	6,757	6,324
165,255	165,354	7,633	7,200	6,767	6,334
165,355	165,454	7,642	7,209	6,776	6,343
165,455	165,554	7,651	7,218	6,785	6,352
165,555	165,654	7,661	7,228	6,795	6,362
165,655	165,754	7,670	7,237	6,804	6,371
165,755	165,854	7,679	7,246	6,813	6,380
165,855	165,954	7,688	7,255	6,822	6,389
165,955	166,054	7,698	7,265	6,832	6,399
166,055	166,154	7,707	7,274	6,841	6,408
166,155	166,254	7,716	7,283	6,850	6,417
166,255	166,354	7,726	7,293	6,860	6,427
166,355	166,454	7,735	7,302	6,869	6,436

2022 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3
166,455	166,554	7,744	7,311	6,878	6,445
166,555	166,654	7,754	7,321	6,888	6,455
166,655	166,754	7,763	7,330	6,897	6,464
166,755	166,854	7,772	7,339	6,906	6,473
166,855	166,954	7,781	7,348	6,915	6,482
166,955	167,054	7,791	7,358	6,925	6,492
167,055	167,154	7,800	7,367	6,934	6,501
167,155	167,254	7,809	7,376	6,943	6,510
167,255	167,354	7,819	7,386	6,953	6,520
167,355	167,454	7,828	7,395	6,962	6,529
167,455	167,554	7,837	7,404	6,971	6,538
167,555	167,654	7,847	7,414	6,981	6,548
167,655	167,754	7,856	7,423	6,990	6,557
167,755	167,854	7,865	7,432	6,999	6,566
167,855	167,954	7,874	7,441	7,008	6,575
167,955	168,054	7,884	7,451	7,018	6,585
168,055	168,154	7,893	7,460	7,027	6,594
168,155	168,254	7,902	7,469	7,036	6,603
168,255	168,354	7,912	7,479	7,046	6,613
168,355	168,454	7,921	7,488	7,055	6,622
168,455	168,554	7,930	7,497	7,064	6,631
168,555	168,654	7,940	7,507	7,074	6,641
168,655	168,754	7,949	7,516	7,083	6,650
168,755	168,854	7,958	7,525	7,092	6,659
168,855	168,954	7,967	7,534	7,101	6,668
168,955	169,054	7,977	7,544	7,111	6,678
169,055	169,154	7,986	7,553	7,120	6,687
169,155	169,254	7,995	7,562	7,129	6,696
169,255	169,354	8,005	7,572	7,139	6,706
169,355	169,454	8,014	7,581	7,148	6,715
169,455	169,554	8,023	7,590	7,157	6,724
169,555	169,654	8,033	7,600	7,167	6,734
169,655	169,754	8,042	7,609	7,176	6,743
169,755	169,854	8,051	7,618	7,185	6,752
169,855	169,954	8,060	7,627	7,194	6,761
169,955	170,054	8,070	7,637	7,204	6,771
170,055	170,154	8,079	7,646	7,213	6,780
170,155	170,254	8,088	7,655	7,222	6,789
170,255	170,354	8,098	7,665	7,232	6,799
170,355	170,454	8,107	7,674	7,241	6,808
170,455	170,554	8,116	7,683	7,250	6,817
170,555	170,654	8,126	7,693	7,260	6,827
170,655	170,754	8,135	7,702	7,269	6,836
170,755	170,854	8,144	7,711	7,278	6,845
170,855	170,954	8,153	7,720	7,287	6,854
170,955	171,054	8,163	7,730	7,297	6,864
171,055	171,154	8,172	7,739	7,306	6,873
171,155	171,254	8,181	7,748	7,315	6,882
171,255	171,354	8,191	7,758	7,325	6,892
171,355	171,454	8,200	7,767	7,334	6,901
171,455	171,554	8,209	7,776	7,343	6,910
171,555	171,654	8,219	7,786	7,353	6,920
171,655	171,754	8,228	7,795	7,362	6,929
171,755	171,854	8,237	7,804	7,371	6,938
171,855	171,954	8,246	7,813	7,380	6,947
171,955	172,054	8,256	7,823	7,390	6,957
172,055	172,154	8,265	7,832	7,399	6,966
172,155	172,254	8,274	7,841	7,408	6,975
172,255	172,354	8,284	7,851	7,418	6,985
172,355	172,454	8,293	7,860	7,427	6,994
172,455	172,554	8,302	7,869	7,436	7,003
172,555	172,654	8,312	7,879	7,446	7,013
172,655	172,754	8,321	7,888	7,455	7,022
172,755	172,854	8,330	7,897	7,464	7,031
172,855	172,954	8,339	7,906	7,473	7,040
172,955	173,054	8,349	7,916	7,483	7,050
173,055	173,154	8,358	7,925	7,492	7,059
173,155	173,254	8,367	7,934	7,501	7,068
173,255	173,354	8,377	7,944	7,511	7,078
173,355	173,454	8,386	7,953	7,520	7,087
173,455	173,554	8,395	7,962	7,529	7,096
173,555	173,654	8,405	7,972	7,539	7,106
173,655	173,754	8,414	7,981	7,548	7,115
173,755	173,854	8,423	7,990	7,557	7,124
173,855	173,954	8,432	7,999	7,566	7,133
173,955	174,054	8,442	8,009	7,576	7,143
174,055	174,154	8,451	8,018	7,585	7,152
174,155	174,254	8,460	8,027	7,594	7,161
174,255	174,354	8,470	8,037	7,604	7,171
174,355	174,454	8,479	8,046	7,613	7,180
174,455	174,554	8,488	8,055	7,622	7,189
174,555	174,654	8,498	8,065	7,632	7,199
174,655	174,754	8,507	8,074	7,641	7,208
174,755	174,854	8,516	8,083	7,650	7,217
174,855	174,954	8,525	8,092	7,659	7,226
174,955	175,054	8,535	8,102	7,669	7,236
175,055	175,154	8,544	8,111	7,678	7,245
175,155	175,254	8,553	8,120	7,687	7,254
175,255	175,354	8,563	8,130	7,697	7,264
175,355	175,454	8,572	8,139	7,706	7,273
175,455	175,554	8,581	8,148	7,715	7,282
175,555	175,654	8,591	8,158	7,725	7,292
175,655	175,754	8,600	8,167	7,734	7,301
175,755	175,854	8,609	8,176	7,743	7,310
175,855	175,954	8,618	8,185	7,752	7,319
175,955	176,054	8,628	8,195	7,762	7,329
176,055	176,154	8,637	8,204	7,771	7,338
176,155	176,254	8,646	8,213	7,780	7,347
176,255	176,354	8,656	8,223	7,790	7,357
176,355	176,454	8,665	8,232	7,799	7,366
176,455	176,554	8,674	8,241	7,808	7,375
176,555	176,654	8,684	8,251	7,818	7,385
176,655	176,754	8,693	8,260	7,827	7,394
176,755	176,854	8,702	8,269	7,836	7,403
176,855	176,954	8,711	8,278	7,845	7,412
176,955	177,054	8,721	8,288	7,855	7,422
177,055	177,154	8,730	8,297	7,864	7,431
177,155	177,254	8,739	8,306	7,873	7,440
177,255	177,354	8,749	8,316	7,883	7,450
177,355	177,454	8,758	8,325	7,892	7,459
177,455	177,554	8,767	8,334	7,901	7,468
177,555	177,654	8,777	8,344	7,911	7,478
177,655	177,754	8,786	8,353	7,920	7,487
177,755	177,854	8,795	8,362	7,929	7,496
177,855	177,954	8,804	8,371	7,938	7,505
177,955	178,054	8,814	8,381	7,948	7,515
178,055	178,154	8,823	8,390	7,957	7,524
178,155	178,254	8,832	8,399	7,966	7,533
178,255	178,354	8,842	8,409	7,976	7,543
178,355	178,454	8,851	8,418	7,985	7,552
178,455	178,554	8,860	8,427	7,994	7,561
178,555	178,654	8,870	8,437	8,004	7,571
178,655	178,754	8,879	8,446	8,013	7,580
178,755	178,854	8,888	8,455	8,022	7,589
178,855	178,954	8,897	8,464	8,031	7,598
178,955	179,054	8,907	8,474	8,041	7,608
179,055	179,154	8,916	8,483	8,050	7,617
179,155	179,254	8,925	8,492	8,059	7,626
179,255	179,354	8,935	8,502	8,069	7,636
179,355	179,454	8,944	8,511	8,078	7,645
179,455	179,554	8,953	8,520	8,087	7,654
179,555	179,654	8,963	8,530	8,097	7,664
179,655	179,754	8,972	8,539	8,106	7,673
179,755	179,854	8,981	8,548	8,115	7,682
179,855	179,954	8,990	8,557	8,124	7,691
179,955	180,054	9,000	8,567	8,134	7,701
180,055	180,154	9,009	8,576	8,143	7,710
180,155	180,254	9,018	8,585	8,152	7,719
180,255	180,354	9,028	8,595	8,162	7,729
180,355	180,454	9,037	8,604	8,171	7,738
180,455	180,554	9,046	8,613	8,180	7,747
180,555	180,654	9,056	8,623	8,190	7,757
180,655	180,754	9,065	8,632	8,199	7,766
180,755	180,854	9,074	8,641	8,208	7,775
180,855	180,954	9,083	8,650	8,217	7,784
180,955	181,054	9,093	8,660	8,227	7,794
181,055	181,154	9,102	8,669	8,236	7,803
181,155	181,254	9,111	8,678	8,245	7,812
181,255	181,354	9,121	8,688	8,255	7,822
181,355	181,454	9,130	8,697	8,264	7,831
181,455	181,554	9,139	8,706	8,273	7,840
181,555	181,654	9,149	8,716	8,283	7,850
181,655	181,754	9,158	8,725	8,292	7,859
181,755	181,854	9,167	8,734	8,301	7,868
181,855	181,954	9,176	8,743	8,310	7,877
181,955	182,054	9,186	8,753	8,320	7,887
182,055	182,154	9,195	8,762	8,329	7,896
182,155	182,254	9,204	8,771	8,338	7,905
182,255	182,354	9,214	8,781	8,348	7,915
182,355	182,454	9,223	8,790	8,357	7,924
182,455	182,554	9,232	8,799	8,366	7,933
182,555	182,654	9,242	8,809	8,376	7,943
182,655	182,754	9,251	8,818	8,385	7,952
182,755	182,854	9,260	8,827	8,394	7,961
182,855	182,954	9,269	8,836	8,403	7,970

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
182,955	183,054	9,279	8,846	8,413	7,980	188,455	188,554	9,790	9,357	8,924	8,491	193,955	194,054	10,302	9,869	9,436	9,003
183,055	183,154	9,288	8,855	8,422	7,989	188,555	188,654	9,800	9,367	8,934	8,501	194,055	194,154	10,311	9,878	9,445	9,012
183,155	183,254	9,297	8,864	8,431	7,998	188,655	188,754	9,809	9,376	8,943	8,510	194,155	194,254	10,320	9,887	9,454	9,021
183,255	183,354	9,307	8,874	8,441	8,008	188,755	188,854	9,818	9,385	8,952	8,519	194,255	194,354	10,330	9,897	9,464	9,031
183,355	183,454	9,316	8,883	8,450	8,017	188,855	188,954	9,827	9,394	8,961	8,528	194,355	194,454	10,339	9,906	9,473	9,040
183,455	183,554	9,325	8,892	8,459	8,026	188,955	189,054	9,837	9,404	8,971	8,538	194,455	194,554	10,348	9,915	9,482	9,049
183,555	183,654	9,335	8,902	8,469	8,036	189,055	189,154	9,846	9,413	8,980	8,547	194,555	194,654	10,358	9,925	9,492	9,059
183,655	183,754	9,344	8,911	8,478	8,045	189,155	189,254	9,855	9,422	8,989	8,556	194,655	194,754	10,367	9,934	9,501	9,068
183,755	183,854	9,353	8,920	8,487	8,054	189,255	189,354	9,865	9,432	8,999	8,566	194,755	194,854	10,376	9,943	9,510	9,077
183,855	183,954	9,362	8,929	8,496	8,063	189,355	189,454	9,874	9,441	9,008	8,575	194,855	194,954	10,385	9,952	9,519	9,086
183,955	184,054	9,372	8,939	8,506	8,073	189,455	189,554	9,883	9,450	9,017	8,584	194,955	195,054	10,395	9,962	9,529	9,096
184,055	184,154	9,381	8,948	8,515	8,082	189,555	189,654	9,893	9,460	9,027	8,594	195,055	195,154	10,404	9,971	9,538	9,105
184,155	184,254	9,390	8,957	8,524	8,091	189,655	189,754	9,902	9,469	9,036	8,603	195,155	195,254	10,413	9,980	9,547	9,114
184,255	184,354	9,400	8,967	8,534	8,101	189,755	189,854	9,911	9,478	9,045	8,612	195,255	195,354	10,423	9,990	9,557	9,124
184,355	184,454	9,409	8,976	8,543	8,110	189,855	189,954	9,920	9,487	9,054	8,621	195,355	195,454	10,432	9,999	9,566	9,133
184,455	184,554	9,418	8,985	8,552	8,119	189,955	190,054	9,930	9,497	9,064	8,631	195,455	195,554	10,441	10,008	9,575	9,142
184,555	184,654	9,428	8,995	8,562	8,129	190,055	190,154	9,939	9,506	9,073	8,640	195,555	195,654	10,451	10,018	9,585	9,152
184,655	184,754	9,437	9,004	8,571	8,138	190,155	190,254	9,948	9,515	9,082	8,649	195,655	195,754	10,460	10,027	9,594	9,161
184,755	184,854	9,446	9,013	8,580	8,147	190,255	190,354	9,958	9,525	9,092	8,659	195,755	195,854	10,469	10,036	9,603	9,170
184,855	184,954	9,455	9,022	8,589	8,156	190,355	190,454	9,967	9,534	9,101	8,668	195,855	195,954	10,478	10,045	9,612	9,179
184,955	185,054	9,465	9,032	8,599	8,166	190,455	190,554	9,976	9,543	9,110	8,677	195,955	196,054	10,488	10,055	9,622	9,189
185,055	185,154	9,474	9,041	8,608	8,175	190,555	190,654	9,986	9,553	9,120	8,687	196,055	196,154	10,497	10,064	9,631	9,198
185,155	185,254	9,483	9,050	8,617	8,184	190,655	190,754	9,995	9,562	9,129	8,696	196,155	196,254	10,506	10,073	9,640	9,207
185,255	185,354	9,493	9,060	8,627	8,194	190,755	190,854	10,004	9,571	9,138	8,705	196,255	196,354	10,516	10,083	9,650	9,217
185,355	185,454	9,502	9,069	8,636	8,203	190,855	190,954	10,013	9,580	9,147	8,714	196,355	196,454	10,525	10,092	9,659	9,226
185,455	185,554	9,511	9,078	8,645	8,212	190,955	191,054	10,023	9,590	9,157	8,724	196,455	196,554	10,534	10,101	9,668	9,235
185,555	185,654	9,521	9,088	8,655	8,222	191,055	191,154	10,032	9,599	9,166	8,733	196,555	196,654	10,544	10,111	9,678	9,245
185,655	185,754	9,530	9,097	8,664	8,231	191,155	191,254	10,041	9,608	9,175	8,742	196,655	196,754	10,553	10,120	9,687	9,254
185,755	185,854	9,539	9,106	8,673	8,240	191,255	191,354	10,051	9,618	9,185	8,752	196,755	196,854	10,562	10,129	9,696	9,263
185,855	185,954	9,548	9,115	8,682	8,249	191,355	191,454	10,060	9,627	9,194	8,761	196,855	196,954	10,571	10,138	9,705	9,272
185,955	186,054	9,558	9,125	8,692	8,259	191,455	191,554	10,069	9,636	9,203	8,770	196,955	197,054	10,581	10,148	9,715	9,282
186,055	186,154	9,567	9,134	8,701	8,268	191,555	191,654	10,079	9,646	9,213	8,780	197,055	197,154	10,590	10,157	9,724	9,291
186,155	186,254	9,576	9,143	8,710	8,277	191,655	191,754	10,088	9,655	9,222	8,789	197,155	197,254	10,599	10,166	9,733	9,300
186,255	186,354	9,586	9,153	8,720	8,287	191,755	191,854	10,097	9,664	9,231	8,798	197,255	197,354	10,609	10,176	9,743	9,310
186,355	186,454	9,595	9,162	8,729	8,296	191,855	191,954	10,106	9,673	9,240	8,807	197,355	197,454	10,618	10,185	9,752	9,319
186,455	186,554	9,604	9,171	8,738	8,305	191,955	192,054	10,116	9,683	9,250	8,817	197,455	197,554	10,627	10,194	9,761	9,328
186,555	186,654	9,614	9,181	8,748	8,315	192,055	192,154	10,125	9,692	9,259	8,826	197,555	197,654	10,637	10,204	9,771	9,338
186,655	186,754	9,623	9,190	8,757	8,324	192,155	192,254	10,134	9,701	9,268	8,835	197,655	197,754	10,646	10,213	9,780	9,347
186,755	186,854	9,632	9,199	8,766	8,333	192,255	192,354	10,144	9,711	9,278	8,845	197,755	197,854	10,655	10,222	9,789	9,356
186,855	186,954	9,641	9,208	8,775	8,342	192,355	192,454	10,153	9,720	9,287	8,854	197,855	197,954	10,664	10,231	9,798	9,365
186,955	187,054	9,651	9,218	8,785	8,352	192,455	192,554	10,162	9,729	9,296	8,863	197,955	198,054	10,674	10,241	9,808	9,375
187,055	187,154	9,660	9,227	8,794	8,361	192,555	192,654	10,172	9,739	9,306	8,873	198,055	198,154	10,683	10,250	9,817	9,384
187,155	187,254	9,669	9,236	8,803	8,370	192,655	192,754	10,181	9,748	9,315	8,882	198,155	198,254	10,692	10,259	9,826	9,393
187,255	187,354	9,679	9,246	8,813	8,380	192,755	192,854	10,190	9,757	9,324	8,891	198,255	198,354	10,702	10,269	9,836	9,403
187,355	187,454	9,688	9,255	8,822	8,389	192,855	192,954	10,199	9,766	9,333	8,900	198,355	198,454	10,711	10,278	9,845	9,412
187,455	187,554	9,697	9,264	8,831	8,398	192,955	193,054	10,209	9,776	9,343	8,910	198,455	198,554	10,720	10,287	9,854	9,421
187,555	187,654	9,707	9,274	8,841	8,408	193,055	193,154	10,218	9,785	9,352	8,919	198,555	198,654	10,730	10,297	9,864	9,431
187,655	187,754	9,716	9,283	8,850	8,417	193,155	193,254	10,227	9,794	9,361	8,928	198,655	198,754	10,739	10,306	9,873	9,440
187,755	187,854	9,725	9,292	8,859	8,426	193,255	193,354	10,237	9,804	9,371	8,938	198,755	198,854	10,748	10,315	9,882	9,449
187,855	187,954	9,734	9,301	8,868	8,435	193,355	193,454	10,246	9,813	9,380	8,947	198,855	198,954	10,757	10,324	9,891	9,458
187,955	188,054	9,744	9,311	8,878	8,445	193,455	193,554	10,255	9,822	9,389	8,956	198,955	199,054	10,767	10,334	9,901	9,468
188,055	188,154	9,753	9,320	8,887	8,454	193,555	193,654	10,265	9,832	9,399	8,966	199,055	199,154	10,776	10,343	9,910	9,477
188,155	188,254	9,762	9,329	8,896	8,463	193,655	193,754	10,274	9,841	9,408	8,975	199,155	199,254	10,785	10,352	9,919	9,486
188,255	188,354	9,772	9,339	8,906	8,473	193,755	193,854	10,283	9,850	9,417	8,984	199,255	199,354	10,795	10,362	9,929	9,496
188,355	188,454	9,781	9,348	8,915	8,482	193,855	193,954	10,292	9,859	9,426	8,993	199,355	199,454	10,804	10,371	9,938	9,505

This table gives you credit of $10,404 for your standard deduction, $280 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents			
At Least	**But Not Over**	**0**	**1**	**2**	**3**
199,455	199,554	10,813	10,380	9,947	9,514
199,555	199,654	10,823	10,390	9,957	9,524
199,655	199,754	10,832	10,399	9,966	9,533
199,755	199,854	10,841	10,408	9,975	9,542
199,855	199,954	10,850	10,417	9,984	9,551
199,955	200,000	10,860	10,427	9,994	9,561

IF YOUR INCOME IS OVER $200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

2022 California 2EZ Table

Head of Household

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $10,404 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

• Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
0	24,454	0	0	0	0	29,855	29,954	55	0	0	0	35,355	35,454	158	0	0	0
24,455	24,554	1	0	0	0	29,955	30,054	56	0	0	0	35,455	35,554	160	0	0	0
24,555	24,654	2	0	0	0	30,055	30,154	57	0	0	0	35,555	35,654	162	0	0	0
24,655	24,754	3	0	0	0	30,155	30,254	58	0	0	0	35,655	35,754	164	0	0	0
24,755	24,854	4	0	0	0	30,255	30,354	59	0	0	0	35,755	35,854	166	0	0	0
24,855	24,954	5	0	0	0	30,355	30,454	60	0	0	0	35,855	35,954	168	0	0	0
24,955	25,054	6	0	0	0	30,455	30,554	61	0	0	0	35,955	36,054	170	0	0	0
25,055	25,154	7	0	0	0	30,555	30,654	62	0	0	0	36,055	36,154	172	0	0	0
25,155	25,254	8	0	0	0	30,655	30,754	64	0	0	0	36,155	36,254	174	0	0	0
25,255	25,354	9	0	0	0	30,755	30,854	66	0	0	0	36,255	36,354	176	0	0	0
25,355	25,454	10	0	0	0	30,855	30,954	68	0	0	0	36,355	36,454	178	0	0	0
25,455	25,554	11	0	0	0	30,955	31,054	70	0	0	0	36,455	36,554	180	0	0	0
25,555	25,654	12	0	0	0	31,055	31,154	72	0	0	0	36,555	36,654	182	0	0	0
25,655	25,754	13	0	0	0	31,155	31,254	74	0	0	0	36,655	36,754	184	0	0	0
25,755	25,854	14	0	0	0	31,255	31,354	76	0	0	0	36,755	36,854	186	0	0	0
25,855	25,954	15	0	0	0	31,355	31,454	78	0	0	0	36,855	36,954	188	0	0	0
25,955	26,054	16	0	0	0	31,455	31,554	80	0	0	0	36,955	37,054	190	0	0	0
26,055	26,154	17	0	0	0	31,555	31,654	82	0	0	0	37,055	37,154	192	0	0	0
26,155	26,254	18	0	0	0	31,655	31,754	84	0	0	0	37,155	37,254	194	0	0	0
26,255	26,354	19	0	0	0	31,755	31,854	86	0	0	0	37,255	37,354	196	0	0	0
26,355	26,454	20	0	0	0	31,855	31,954	88	0	0	0	37,355	37,454	198	0	0	0
26,455	26,554	21	0	0	0	31,955	32,054	90	0	0	0	37,455	37,554	200	0	0	0
26,555	26,654	22	0	0	0	32,055	32,154	92	0	0	0	37,555	37,654	202	0	0	0
26,655	26,754	23	0	0	0	32,155	32,254	94	0	0	0	37,655	37,754	204	0	0	0
26,755	26,854	24	0	0	0	32,255	32,354	96	0	0	0	37,755	37,854	206	0	0	0
26,855	26,954	25	0	0	0	32,355	32,454	98	0	0	0	37,855	37,954	208	0	0	0
26,955	27,054	26	0	0	0	32,455	32,554	100	0	0	0	37,955	38,054	210	0	0	0
27,055	27,154	27	0	0	0	32,555	32,654	102	0	0	0	38,055	38,154	212	0	0	0
27,155	27,254	28	0	0	0	32,655	32,754	104	0	0	0	38,155	38,254	214	0	0	0
27,255	27,354	29	0	0	0	32,755	32,854	106	0	0	0	38,255	38,354	216	0	0	0
27,355	27,454	30	0	0	0	32,855	32,954	108	0	0	0	38,355	38,454	218	0	0	0
27,455	27,554	31	0	0	0	32,955	33,054	110	0	0	0	38,455	38,554	220	0	0	0
27,555	27,654	32	0	0	0	33,055	33,154	112	0	0	0	38,555	38,654	222	0	0	0
27,655	27,754	33	0	0	0	33,155	33,254	114	0	0	0	38,655	38,754	224	0	0	0
27,755	27,854	34	0	0	0	33,255	33,354	116	0	0	0	38,755	38,854	226	0	0	0
27,855	27,954	35	0	0	0	33,355	33,454	118	0	0	0	38,855	38,954	228	0	0	0
27,955	28,054	36	0	0	0	33,455	33,554	120	0	0	0	38,955	39,054	230	0	0	0
28,055	28,154	37	0	0	0	33,555	33,654	122	0	0	0	39,055	39,154	232	0	0	0
28,155	28,254	38	0	0	0	33,655	33,754	124	0	0	0	39,155	39,254	234	0	0	0
28,255	28,354	39	0	0	0	33,755	33,854	126	0	0	0	39,255	39,354	236	0	0	0
28,355	28,454	40	0	0	0	33,855	33,954	128	0	0	0	39,355	39,454	238	0	0	0
28,455	28,554	41	0	0	0	33,955	34,054	130	0	0	0	39,455	39,554	240	0	0	0
28,555	28,654	42	0	0	0	34,055	34,154	132	0	0	0	39,555	39,654	242	0	0	0
28,655	28,754	43	0	0	0	34,155	34,254	134	0	0	0	39,655	39,754	244	0	0	0
28,755	28,854	44	0	0	0	34,255	34,354	136	0	0	0	39,755	39,854	246	0	0	0
28,855	28,954	45	0	0	0	34,355	34,454	138	0	0	0	39,855	39,954	248	0	0	0
28,955	29,054	46	0	0	0	34,455	34,554	140	0	0	0	39,955	40,054	250	0	0	0
29,055	29,154	47	0	0	0	34,555	34,654	142	0	0	0	40,055	40,154	252	0	0	0
29,155	29,254	48	0	0	0	34,655	34,754	144	0	0	0	40,155	40,254	254	0	0	0
29,255	29,354	49	0	0	0	34,755	34,854	146	0	0	0	40,255	40,354	256	0	0	0
29,355	29,454	50	0	0	0	34,855	34,954	148	0	0	0	40,355	40,454	258	0	0	0
29,455	29,554	51	0	0	0	34,955	35,054	150	0	0	0	40,455	40,554	260	0	0	0
29,555	29,654	52	0	0	0	35,055	35,154	152	0	0	0	40,555	40,654	262	0	0	0
29,655	29,754	53	0	0	0	35,155	35,254	154	0	0	0	40,655	40,754	264	0	0	0
29,755	29,854	54	0	0	0	35,255	35,354	156	0	0	0	40,755	40,854	266	0	0	0

Continued on next page.

This table gives you credit of $10,404 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
40,855	40,954	268	0	0	0	46,355	46,454	378	0	0	0	51,855	51,954	488	55	0	0
40,955	41,054	270	0	0	0	46,455	46,554	380	0	0	0	51,955	52,054	490	57	0	0
41,055	41,154	272	0	0	0	46,555	46,654	382	0	0	0	52,055	52,154	492	59	0	0
41,155	41,254	274	0	0	0	46,655	46,754	384	0	0	0	52,155	52,254	494	61	0	0
41,255	41,354	276	0	0	0	46,755	46,854	386	0	0	0	52,255	52,354	496	63	0	0
41,355	41,454	278	0	0	0	46,855	46,954	388	0	0	0	52,355	52,454	498	65	0	0
41,455	41,554	280	0	0	0	46,955	47,054	390	0	0	0	52,455	52,554	500	67	0	0
41,555	41,654	282	0	0	0	47,055	47,154	392	0	0	0	52,555	52,654	502	69	0	0
41,655	41,754	284	0	0	0	47,155	47,254	394	0	0	0	52,655	52,754	504	71	0	0
41,755	41,854	286	0	0	0	47,255	47,354	396	0	0	0	52,755	52,854	506	73	0	0
41,855	41,954	288	0	0	0	47,355	47,454	398	0	0	0	52,855	52,954	508	75	0	0
41,955	42,054	290	0	0	0	47,455	47,554	400	0	0	0	52,955	53,054	510	77	0	0
42,055	42,154	292	0	0	0	47,555	47,654	402	0	0	0	53,055	53,154	512	79	0	0
42,155	42,254	294	0	0	0	47,655	47,754	404	0	0	0	53,155	53,254	514	81	0	0
42,255	42,354	296	0	0	0	47,755	47,854	406	0	0	0	53,255	53,354	516	83	0	0
42,355	42,454	298	0	0	0	47,855	47,954	408	0	0	0	53,355	53,454	518	85	0	0
42,455	42,554	300	0	0	0	47,955	48,054	410	0	0	0	53,455	53,554	520	87	0	0
42,555	42,654	302	0	0	0	48,055	48,154	412	0	0	0	53,555	53,654	522	89	0	0
42,655	42,754	304	0	0	0	48,155	48,254	414	0	0	0	53,655	53,754	524	91	0	0
42,755	42,854	306	0	0	0	48,255	48,354	416	0	0	0	53,755	53,854	526	93	0	0
42,855	42,954	308	0	0	0	48,355	48,454	418	0	0	0	53,855	53,954	528	95	0	0
42,955	43,054	310	0	0	0	48,455	48,554	420	0	0	0	53,955	54,054	530	97	0	0
43,055	43,154	312	0	0	0	48,555	48,654	422	0	0	0	54,055	54,154	532	99	0	0
43,155	43,254	314	0	0	0	48,655	48,754	424	0	0	0	54,155	54,254	534	101	0	0
43,255	43,354	316	0	0	0	48,755	48,854	426	0	0	0	54,255	54,354	536	103	0	0
43,355	43,454	318	0	0	0	48,855	48,954	428	0	0	0	54,355	54,454	538	105	0	0
43,455	43,554	320	0	0	0	48,955	49,054	430	0	0	0	54,455	54,554	540	107	0	0
43,555	43,654	322	0	0	0	49,055	49,154	432	0	0	0	54,555	54,654	542	109	0	0
43,655	43,754	324	0	0	0	49,155	49,254	434	1	0	0	54,655	54,754	544	111	0	0
43,755	43,854	326	0	0	0	49,255	49,354	436	3	0	0	54,755	54,854	546	113	0	0
43,855	43,954	328	0	0	0	49,355	49,454	438	5	0	0	54,855	54,954	548	115	0	0
43,955	44,054	330	0	0	0	49,455	49,554	440	7	0	0	54,955	55,054	550	117	0	0
44,055	44,154	332	0	0	0	49,555	49,654	442	9	0	0	55,055	55,154	552	119	0	0
44,155	44,254	334	0	0	0	49,655	49,754	444	11	0	0	55,155	55,254	554	121	0	0
44,255	44,354	336	0	0	0	49,755	49,854	446	13	0	0	55,255	55,354	556	123	0	0
44,355	44,454	338	0	0	0	49,855	49,954	448	15	0	0	55,355	55,454	558	125	0	0
44,455	44,554	340	0	0	0	49,955	50,054	450	17	0	0	55,455	55,554	560	127	0	0
44,555	44,654	342	0	0	0	50,055	50,154	452	19	0	0	55,555	55,654	562	129	0	0
44,655	44,754	344	0	0	0	50,155	50,254	454	21	0	0	55,655	55,754	564	131	0	0
44,755	44,854	346	0	0	0	50,255	50,354	456	23	0	0	55,755	55,854	566	133	0	0
44,855	44,954	348	0	0	0	50,355	50,454	458	25	0	0	55,855	55,954	568	135	0	0
44,955	45,054	350	0	0	0	50,455	50,554	460	27	0	0	55,955	56,054	570	137	0	0
45,055	45,154	352	0	0	0	50,555	50,654	462	29	0	0	56,055	56,154	572	139	0	0
45,155	45,254	354	0	0	0	50,655	50,754	464	31	0	0	56,155	56,254	574	141	0	0
45,255	45,354	356	0	0	0	50,755	50,854	466	33	0	0	56,255	56,354	576	143	0	0
45,355	45,454	358	0	0	0	50,855	50,954	468	35	0	0	56,355	56,454	578	145	0	0
45,455	45,554	360	0	0	0	50,955	51,054	470	37	0	0	56,455	56,554	580	147	0	0
45,555	45,654	362	0	0	0	51,055	51,154	472	39	0	0	56,555	56,654	582	149	0	0
45,655	45,754	364	0	0	0	51,155	51,254	474	41	0	0	56,655	56,754	584	151	0	0
45,755	45,854	366	0	0	0	51,255	51,354	476	43	0	0	56,755	56,854	586	153	0	0
45,855	45,954	368	0	0	0	51,355	51,454	478	45	0	0	56,855	56,954	588	155	0	0
45,955	46,054	370	0	0	0	51,455	51,554	480	47	0	0	56,955	57,054	590	157	0	0
46,055	46,154	372	0	0	0	51,555	51,654	482	49	0	0	57,055	57,154	592	159	0	0
46,155	46,254	374	0	0	0	51,655	51,754	484	51	0	0	57,155	57,254	594	161	0	0
46,255	46,354	376	0	0	0	51,755	51,854	486	53	0	0	57,255	57,354	596	163	0	0

Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of $10,404 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is… At Least	But Not Over	0	1	2	3
57,355	57,454	598	165	0	0
57,455	57,554	600	167	0	0
57,555	57,654	602	169	0	0
57,655	57,754	604	171	0	0
57,755	57,854	606	173	0	0
57,855	57,954	608	175	0	0
57,955	58,054	610	177	0	0
58,055	58,154	612	179	0	0
58,155	58,254	614	181	0	0
58,255	58,354	616	183	0	0
58,355	58,454	620	187	0	0
58,455	58,554	624	191	0	0
58,555	58,654	628	195	0	0
58,655	58,754	632	199	0	0
58,755	58,854	636	203	0	0
58,855	58,954	640	207	0	0
58,955	59,054	644	211	0	0
59,055	59,154	648	215	0	0
59,155	59,254	652	219	0	0
59,255	59,354	656	223	0	0
59,355	59,454	660	227	0	0
59,455	59,554	664	231	0	0
59,555	59,654	668	235	0	0
59,655	59,754	672	239	0	0
59,755	59,854	676	243	0	0
59,855	59,954	680	247	0	0
59,955	60,054	684	251	0	0
60,055	60,154	688	255	0	0
60,155	60,254	692	259	0	0
60,255	60,354	696	263	0	0
60,355	60,454	700	267	0	0
60,455	60,554	704	271	0	0
60,555	60,654	708	275	0	0
60,655	60,754	712	279	0	0
60,755	60,854	716	283	0	0
60,855	60,954	720	287	0	0
60,955	61,054	724	291	0	0
61,055	61,154	728	295	0	0
61,155	61,254	732	299	0	0
61,255	61,354	736	303	0	0
61,355	61,454	740	307	0	0
61,455	61,554	744	311	0	0
61,555	61,654	748	315	0	0
61,655	61,754	752	319	0	0
61,755	61,854	756	323	0	0
61,855	61,954	760	327	0	0
61,955	62,054	764	331	0	0
62,055	62,154	768	335	0	0
62,155	62,254	772	339	0	0
62,255	62,354	776	343	0	0
62,355	62,454	780	347	0	0
62,455	62,554	784	351	0	0
62,555	62,654	788	355	0	0
62,655	62,754	792	359	0	0
62,755	62,854	796	363	0	0

If Your Income Is… At Least	But Not Over	0	1	2	3
62,855	62,954	800	367	0	0
62,955	63,054	804	371	0	0
63,055	63,154	808	375	0	0
63,155	63,254	812	379	0	0
63,255	63,354	816	383	0	0
63,355	63,454	820	387	0	0
63,455	63,554	824	391	0	0
63,555	63,654	828	395	0	0
63,655	63,754	832	399	0	0
63,755	63,854	836	403	0	0
63,855	63,954	840	407	0	0
63,955	64,054	844	411	0	0
64,055	64,154	848	415	0	0
64,155	64,254	852	419	0	0
64,255	64,354	856	423	0	0
64,355	64,454	860	427	0	0
64,455	64,554	864	431	0	0
64,555	64,654	868	435	2	0
64,655	64,754	872	439	6	0
64,755	64,854	876	443	10	0
64,855	64,954	880	447	14	0
64,955	65,054	884	451	18	0
65,055	65,154	888	455	22	0
65,155	65,254	892	459	26	0
65,255	65,354	896	463	30	0
65,355	65,454	900	467	34	0
65,455	65,554	904	471	38	0
65,555	65,654	908	475	42	0
65,655	65,754	912	479	46	0
65,755	65,854	916	483	50	0
65,855	65,954	920	487	54	0
65,955	66,054	924	491	58	0
66,055	66,154	928	495	62	0
66,155	66,254	932	499	66	0
66,255	66,354	936	503	70	0
66,355	66,454	940	507	74	0
66,455	66,554	944	511	78	0
66,555	66,654	948	515	82	0
66,655	66,754	952	519	86	0
66,755	66,854	956	523	90	0
66,855	66,954	960	527	94	0
66,955	67,054	964	531	98	0
67,055	67,154	968	535	102	0
67,155	67,254	972	539	106	0
67,255	67,354	976	543	110	0
67,355	67,454	980	547	114	0
67,455	67,554	984	551	118	0
67,555	67,654	988	555	122	0
67,655	67,754	992	559	126	0
67,755	67,854	996	563	130	0
67,855	67,954	1,000	567	134	0
67,955	68,054	1,004	571	138	0
68,055	68,154	1,008	575	142	0
68,155	68,254	1,012	579	146	0
68,255	68,354	1,016	583	150	0

If Your Income Is… At Least	But Not Over	0	1	2	3
68,355	68,454	1,020	587	154	0
68,455	68,554	1,024	591	158	0
68,555	68,654	1,028	595	162	0
68,655	68,754	1,032	599	166	0
68,755	68,854	1,036	603	170	0
68,855	68,954	1,040	607	174	0
68,955	69,054	1,044	611	178	0
69,055	69,154	1,048	615	182	0
69,155	69,254	1,052	619	186	0
69,255	69,354	1,056	623	190	0
69,355	69,454	1,060	627	194	0
69,455	69,554	1,064	631	198	0
69,555	69,654	1,068	635	202	0
69,655	69,754	1,072	639	206	0
69,755	69,854	1,076	643	210	0
69,855	69,954	1,080	647	214	0
69,955	70,054	1,084	651	218	0
70,055	70,154	1,088	655	222	0
70,155	70,254	1,092	659	226	0
70,255	70,354	1,096	663	230	0
70,355	70,454	1,100	667	234	0
70,455	70,554	1,104	671	238	0
70,555	70,654	1,108	675	242	0
70,655	70,754	1,112	679	246	0
70,755	70,854	1,116	683	250	0
70,855	70,954	1,120	687	254	0
70,955	71,054	1,124	691	258	0
71,055	71,154	1,128	695	262	0
71,155	71,254	1,132	699	266	0
71,255	71,354	1,136	703	270	0
71,355	71,454	1,140	707	274	0
71,455	71,554	1,144	711	278	0
71,555	71,654	1,148	715	282	0
71,655	71,754	1,152	719	286	0
71,755	71,854	1,156	723	290	0
71,855	71,954	1,160	727	294	0
71,955	72,054	1,164	731	298	0
72,055	72,154	1,168	735	302	0
72,155	72,254	1,174	741	308	0
72,255	72,354	1,180	747	314	0
72,355	72,454	1,186	753	320	0
72,455	72,554	1,192	759	326	0
72,555	72,654	1,198	765	332	0
72,655	72,754	1,204	771	338	0
72,755	72,854	1,210	777	344	0
72,855	72,954	1,216	783	350	0
72,955	73,054	1,222	789	356	0
73,055	73,154	1,228	795	362	0
73,155	73,254	1,234	801	368	0
73,255	73,354	1,240	807	374	0
73,355	73,454	1,246	813	380	0
73,455	73,554	1,252	819	386	0
73,555	73,654	1,258	825	392	0
73,655	73,754	1,264	831	398	0
73,755	73,854	1,270	837	404	0

This table gives you credit of $10,404 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
73,855	73,954	1,276	843	410	0	79,355	79,454	1,606	1,173	740	307	84,855	84,954	1,936	1,503	1,070	637
73,955	74,054	1,282	849	416	0	79,455	79,554	1,612	1,179	746	313	84,955	85,054	1,942	1,509	1,076	643
74,055	74,154	1,288	855	422	0	79,555	79,654	1,618	1,185	752	319	85,055	85,154	1,948	1,515	1,082	649
74,155	74,254	1,294	861	428	0	79,655	79,754	1,624	1,191	758	325	85,155	85,254	1,954	1,521	1,088	655
74,255	74,354	1,300	867	434	1	79,755	79,854	1,630	1,197	764	331	85,255	85,354	1,960	1,527	1,094	661
74,355	74,454	1,306	873	440	7	79,855	79,954	1,636	1,203	770	337	85,355	85,454	1,966	1,533	1,100	667
74,455	74,554	1,312	879	446	13	79,955	80,054	1,642	1,209	776	343	85,455	85,554	1,972	1,539	1,106	673
74,555	74,654	1,318	885	452	19	80,055	80,154	1,648	1,215	782	349	85,555	85,654	1,978	1,545	1,112	679
74,655	74,754	1,324	891	458	25	80,155	80,254	1,654	1,221	788	355	85,655	85,754	1,984	1,551	1,118	685
74,755	74,854	1,330	897	464	31	80,255	80,354	1,660	1,227	794	361	85,755	85,854	1,990	1,557	1,124	691
74,855	74,954	1,336	903	470	37	80,355	80,454	1,666	1,233	800	367	85,855	85,954	1,996	1,563	1,130	697
74,955	75,054	1,342	909	476	43	80,455	80,554	1,672	1,239	806	373	85,955	86,054	2,002	1,569	1,136	703
75,055	75,154	1,348	915	482	49	80,555	80,654	1,678	1,245	812	379	86,055	86,154	2,008	1,575	1,142	709
75,155	75,254	1,354	921	488	55	80,655	80,754	1,684	1,251	818	385	86,155	86,254	2,014	1,581	1,148	715
75,255	75,354	1,360	927	494	61	80,755	80,854	1,690	1,257	824	391	86,255	86,354	2,020	1,587	1,154	721
75,355	75,454	1,366	933	500	67	80,855	80,954	1,696	1,263	830	397	86,355	86,454	2,026	1,593	1,160	727
75,455	75,554	1,372	939	506	73	80,955	81,054	1,702	1,269	836	403	86,455	86,554	2,032	1,599	1,166	733
75,555	75,654	1,378	945	512	79	81,055	81,154	1,708	1,275	842	409	86,555	86,654	2,038	1,605	1,172	739
75,655	75,754	1,384	951	518	85	81,155	81,254	1,714	1,281	848	415	86,655	86,754	2,044	1,611	1,178	745
75,755	75,854	1,390	957	524	91	81,255	81,354	1,720	1,287	854	421	86,755	86,854	2,050	1,617	1,184	751
75,855	75,954	1,396	963	530	97	81,355	81,454	1,726	1,293	860	427	86,855	86,954	2,058	1,625	1,192	759
75,955	76,054	1,402	969	536	103	81,455	81,554	1,732	1,299	866	433	86,955	87,054	2,066	1,633	1,200	767
76,055	76,154	1,408	975	542	109	81,555	81,654	1,738	1,305	872	439	87,055	87,154	2,074	1,641	1,208	775
76,155	76,254	1,414	981	548	115	81,655	81,754	1,744	1,311	878	445	87,155	87,254	2,082	1,649	1,216	783
76,255	76,354	1,420	987	554	121	81,755	81,854	1,750	1,317	884	451	87,255	87,354	2,090	1,657	1,224	791
76,355	76,454	1,426	993	560	127	81,855	81,954	1,756	1,323	890	457	87,355	87,454	2,098	1,665	1,232	799
76,455	76,554	1,432	999	566	133	81,955	82,054	1,762	1,329	896	463	87,455	87,554	2,106	1,673	1,240	807
76,555	76,654	1,438	1,005	572	139	82,055	82,154	1,768	1,335	902	469	87,555	87,654	2,114	1,681	1,248	815
76,655	76,754	1,444	1,011	578	145	82,155	82,254	1,774	1,341	908	475	87,655	87,754	2,122	1,689	1,256	823
76,755	76,854	1,450	1,017	584	151	82,255	82,354	1,780	1,347	914	481	87,755	87,854	2,130	1,697	1,264	831
76,855	76,954	1,456	1,023	590	157	82,355	82,454	1,786	1,353	920	487	87,855	87,954	2,138	1,705	1,272	839
76,955	77,054	1,462	1,029	596	163	82,455	82,554	1,792	1,359	926	493	87,955	88,054	2,146	1,713	1,280	847
77,055	77,154	1,468	1,035	602	169	82,555	82,654	1,798	1,365	932	499	88,055	88,154	2,154	1,721	1,288	855
77,155	77,254	1,474	1,041	608	175	82,655	82,754	1,804	1,371	938	505	88,155	88,254	2,162	1,729	1,296	863
77,255	77,354	1,480	1,047	614	181	82,755	82,854	1,810	1,377	944	511	88,255	88,354	2,170	1,737	1,304	871
77,355	77,454	1,486	1,053	620	187	82,855	82,954	1,816	1,383	950	517	88,355	88,454	2,178	1,745	1,312	879
77,455	77,554	1,492	1,059	626	193	82,955	83,054	1,822	1,389	956	523	88,455	88,554	2,186	1,753	1,320	887
77,555	77,654	1,498	1,065	632	199	83,055	83,154	1,828	1,395	962	529	88,555	88,654	2,194	1,761	1,328	895
77,655	77,754	1,504	1,071	638	205	83,155	83,254	1,834	1,401	968	535	88,655	88,754	2,202	1,769	1,336	903
77,755	77,854	1,510	1,077	644	211	83,255	83,354	1,840	1,407	974	541	88,755	88,854	2,210	1,777	1,344	911
77,855	77,954	1,516	1,083	650	217	83,355	83,454	1,846	1,413	980	547	88,855	88,954	2,218	1,785	1,352	919
77,955	78,054	1,522	1,089	656	223	83,455	83,554	1,852	1,419	986	553	88,955	89,054	2,226	1,793	1,360	927
78,055	78,154	1,528	1,095	662	229	83,555	83,654	1,858	1,425	992	559	89,055	89,154	2,234	1,801	1,368	935
78,155	78,254	1,534	1,101	668	235	83,655	83,754	1,864	1,431	998	565	89,155	89,254	2,242	1,809	1,376	943
78,255	78,354	1,540	1,107	674	241	83,755	83,854	1,870	1,437	1,004	571	89,255	89,354	2,250	1,817	1,384	951
78,355	78,454	1,546	1,113	680	247	83,855	83,954	1,876	1,443	1,010	577	89,355	89,454	2,258	1,825	1,392	959
78,455	78,554	1,552	1,119	686	253	83,955	84,054	1,882	1,449	1,016	583	89,455	89,554	2,266	1,833	1,400	967
78,555	78,654	1,558	1,125	692	259	84,055	84,154	1,888	1,455	1,022	589	89,555	89,654	2,274	1,841	1,408	975
78,655	78,754	1,564	1,131	698	265	84,155	84,254	1,894	1,461	1,028	595	89,655	89,754	2,282	1,849	1,416	983
78,755	78,854	1,570	1,137	704	271	84,255	84,354	1,900	1,467	1,034	601	89,755	89,854	2,290	1,857	1,424	991
78,855	78,954	1,576	1,143	710	277	84,355	84,454	1,906	1,473	1,040	607	89,855	89,954	2,298	1,865	1,432	999
78,955	79,054	1,582	1,149	716	283	84,455	84,554	1,912	1,479	1,046	613	89,955	90,054	2,306	1,873	1,440	1,007
79,055	79,154	1,588	1,155	722	289	84,555	84,654	1,918	1,485	1,052	619	90,055	90,154	2,314	1,881	1,448	1,015
79,155	79,254	1,594	1,161	728	295	84,655	84,754	1,924	1,491	1,058	625	90,155	90,254	2,322	1,889	1,456	1,023
79,255	79,354	1,600	1,167	734	301	84,755	84,854	1,930	1,497	1,064	631	90,255	90,354	2,330	1,897	1,464	1,031

This table gives you credit of $10,404 for your standard deduction, $140 for your personal exemption credit, and $433 for each dependent exemption you are entitled to claim. To find your tax:

- Read down the column labeled "If Your Income Is …" to find the range that includes your income from Form 540 2EZ, line 16.

- Read across the columns labeled "Number of Dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
90,355	90,454	2,338	1,905	1,472	1,039	95,855	95,954	2,778	2,345	1,912	1,479
90,455	90,554	2,346	1,913	1,480	1,047	95,955	96,054	2,786	2,353	1,920	1,487
90,555	90,654	2,354	1,921	1,488	1,055	96,055	96,154	2,794	2,361	1,928	1,495
90,655	90,754	2,362	1,929	1,496	1,063	96,155	96,254	2,802	2,369	1,936	1,503
90,755	90,854	2,370	1,937	1,504	1,071	96,255	96,354	2,810	2,377	1,944	1,511
90,855	90,954	2,378	1,945	1,512	1,079	96,355	96,454	2,818	2,385	1,952	1,519
90,955	91,054	2,386	1,953	1,520	1,087	96,455	96,554	2,826	2,393	1,960	1,527
91,055	91,154	2,394	1,961	1,528	1,095	96,555	96,654	2,834	2,401	1,968	1,535
91,155	91,254	2,402	1,969	1,536	1,103	96,655	96,754	2,842	2,409	1,976	1,543
91,255	91,354	2,410	1,977	1,544	1,111	96,755	96,854	2,850	2,417	1,984	1,551
91,355	91,454	2,418	1,985	1,552	1,119	96,855	96,954	2,858	2,425	1,992	1,559
91,455	91,554	2,426	1,993	1,560	1,127	96,955	97,054	2,866	2,433	2,000	1,567
91,555	91,654	2,434	2,001	1,568	1,135	97,055	97,154	2,874	2,441	2,008	1,575
91,655	91,754	2,442	2,009	1,576	1,143	97,155	97,254	2,882	2,449	2,016	1,583
91,755	91,854	2,450	2,017	1,584	1,151	97,255	97,354	2,890	2,457	2,024	1,591
91,855	91,954	2,458	2,025	1,592	1,159	97,355	97,454	2,898	2,465	2,032	1,599
91,955	92,054	2,466	2,033	1,600	1,167	97,455	97,554	2,906	2,473	2,040	1,607
92,055	92,154	2,474	2,041	1,608	1,175	97,555	97,654	2,914	2,481	2,048	1,615
92,155	92,254	2,482	2,049	1,616	1,183	97,655	97,754	2,922	2,489	2,056	1,623
92,255	92,354	2,490	2,057	1,624	1,191	97,755	97,854	2,930	2,497	2,064	1,631
92,355	92,454	2,498	2,065	1,632	1,199	97,855	97,954	2,938	2,505	2,072	1,639
92,455	92,554	2,506	2,073	1,640	1,207	97,955	98,054	2,946	2,513	2,080	1,647
92,555	92,654	2,514	2,081	1,648	1,215	98,055	98,154	2,954	2,521	2,088	1,655
92,655	92,754	2,522	2,089	1,656	1,223	98,155	98,254	2,962	2,529	2,096	1,663
92,755	92,854	2,530	2,097	1,664	1,231	98,255	98,354	2,970	2,537	2,104	1,671
92,855	92,954	2,538	2,105	1,672	1,239	98,355	98,454	2,978	2,545	2,112	1,679
92,955	93,054	2,546	2,113	1,680	1,247	98,455	98,554	2,986	2,553	2,120	1,687
93,055	93,154	2,554	2,121	1,688	1,255	98,555	98,654	2,994	2,561	2,128	1,695
93,155	93,254	2,562	2,129	1,696	1,263	98,655	98,754	3,002	2,569	2,136	1,703
93,255	93,354	2,570	2,137	1,704	1,271	98,755	98,854	3,010	2,577	2,144	1,711
93,355	93,454	2,578	2,145	1,712	1,279	98,855	98,954	3,018	2,585	2,152	1,719
93,455	93,554	2,586	2,153	1,720	1,287	98,955	99,054	3,026	2,593	2,160	1,727
93,555	93,654	2,594	2,161	1,728	1,295	99,055	99,154	3,034	2,601	2,168	1,735
93,655	93,754	2,602	2,169	1,736	1,303	99,155	99,254	3,042	2,609	2,176	1,743
93,755	93,854	2,610	2,177	1,744	1,311	99,255	99,354	3,050	2,617	2,184	1,751
93,855	93,954	2,618	2,185	1,752	1,319	99,355	99,454	3,058	2,625	2,192	1,759
93,955	94,054	2,626	2,193	1,760	1,327	99,455	99,554	3,066	2,633	2,200	1,767
94,055	94,154	2,634	2,201	1,768	1,335	99,555	99,654	3,074	2,641	2,208	1,775
94,155	94,254	2,642	2,209	1,776	1,343	99,655	99,754	3,082	2,649	2,216	1,783
94,255	94,354	2,650	2,217	1,784	1,351	99,755	99,854	3,090	2,657	2,224	1,791
94,355	94,454	2,658	2,225	1,792	1,359	99,855	99,954	3,098	2,665	2,232	1,799
94,455	94,554	2,666	2,233	1,800	1,367	99,955	100,000	3,106	2,673	2,240	1,807
94,555	94,654	2,674	2,241	1,808	1,375						
94,655	94,754	2,682	2,249	1,816	1,383						
94,755	94,854	2,690	2,257	1,824	1,391						
94,855	94,954	2,698	2,265	1,832	1,399						
94,955	95,054	2,706	2,273	1,840	1,407						
95,055	95,154	2,714	2,281	1,848	1,415						
95,155	95,254	2,722	2,289	1,856	1,423						
95,255	95,354	2,730	2,297	1,864	1,431						
95,355	95,454	2,738	2,305	1,872	1,439						
95,455	95,554	2,746	2,313	1,880	1,447						
95,555	95,654	2,754	2,321	1,888	1,455						
95,655	95,754	2,762	2,329	1,896	1,463						
95,755	95,854	2,770	2,337	1,904	1,471						

IF YOUR INCOME IS OVER $100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov**

2022 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

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/RDP age 18 to 25, who is allowed the California Earned Income Tax Credit (EITC) for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. The maximum amount of credit allowable for each eligible taxpayer is $1,083. 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 10, Qualifications for Foster Youth Tax Credit (FYTC), in the instructions, or California Revenue and Taxation Code (R&TC) Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but that the individual has earned income of zero dollars or less, does not have net losses in excess of $32,490 in the taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of $32,490 in the taxable year. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC), in the instructions, or R&TC Section 17052.1, or go to **ftb.ca.gov** and search for **yctc**.

Special Rule for Separated Spouses/Registered Domestic Partners (RDPs) – The federal American Rescue Plan Act of 2021 allows married taxpayers who file married filing separately for federal purposes and who meet certain requirements to qualify for the federal Earned Income Tax Credit. California law conforms to these changes for purposes of eligibility for California Earned Income Tax Credit. For more information, see Specific Instructions, Special rule for separated spouses/RDPs.

Taxpayers with Individual Taxpayer Identification Number – For taxable years beginning on or after January 1, 2022, taxpayers who claim the EITC, YCTC, and FYTC using an Individual Taxpayer Identification Number (ITIN) may, upon request of the Franchise Tax Board (FTB), use identifying documents acceptable for purposes of obtaining a California identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity, in addition to other documents already listed under Specific Instructions for line 7, "Valid ITIN" section.

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 R&TC in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners
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.

California Earned Income Tax Credit
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 California 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.

Young Child Tax Credit
For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California 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. For taxable year 2022, the maximum amount of credit allowable for a qualified taxpayer is $1,083. 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, or go to **ftb.ca.gov** and search for **yctc**.

Expansion for Credits Eligibility
For taxable years beginning on or after January 1, 2020, California expanded EITC and YCTC eligibility to allow either the federal Individual Tax Identification Number (ITIN) or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the Franchise Tax Board (FTB). Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see General Information B, Differences in California and Federal Law, Specific Instructions for line 7, and go to **ftb.ca.gov** and search for **eitc**.

Worker Status: Employees and Independent Contractors
Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see Specific Instructions, Step 5, line 13 and line 18.

A   Purpose

Use form FTB 3514 to determine whether you qualify to claim the EITC, YCTC, and FYTC, provide information about your qualifying children, if applicable, and to figure the amount of your credits.

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 $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.
- You may elect to include or exclude Medicaid waiver payments or In Home Supportive Services (IHSS) payment from earned income for the California credit, whether or not you elect to include or exclude them for the federal credit.

- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC, YCTC, or FYTC even if you do not have a valid SSN and instead have a valid federal ITIN. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the General Information section and Specific Instructions for line 7.

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 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 to determine if you qualify for the credit.

Special Rule for Separated Spouses/RDPs. You can claim the EITC if you are married/RDP, not filing a joint return, had a qualifying child who lived with you for more than half of 2022, **and either** of the following applies:

- You lived apart from your spouse/RDP for the last 6 months of 2022, **or**
- You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2022.

If you meet these requirements, check the box at the top of form FTB 3514.

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. In taxable year 2022, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 (federal AGI) 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 valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.

   Yes   If you have a qualifying child, continue to question c. If you do not have a qualifying child, continue to question d.
   No   Stop here, you cannot take the credit.

c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?

   Yes   Continue to question d.
   No   You may qualify for the EITC as a filer without a qualifying child, continue to question d.

d. Is your filing status married/RDP filing separately?

   Yes   See note below.
   No   Continue to question e.
   Note: Special rule for separated spouses/RDPs. You can claim the EITC if you are married/in an RDP, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2022, **and either** of the following apply:
   - You lived apart from your spouse/RDP for the last 6 months of 2022, **or**
   - You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2022.

   If your filing status is married/RDP filing separately and you do not meet these requirements, stop here, you cannot take the credit. If you meet these requirements, continue to question e.

e. Are you filing federal Form 2555, Foreign Earned Income?

   Yes   Stop here, you cannot take the credit.
   No   Continue.

f. Were you or your spouse/RDP a nonresident alien for any part of 2022?

   Yes   If your filing status is married/RDP filing jointly, continue. Otherwise, stop here; you cannot take the credit.
   No   Continue.

g. 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.

h. 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 federal Form 1040 or 1040-SR, line 2a and line 2b . . . . **1**_____

2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . **2**_____

3 Enter the amount from federal Form 1040 or 1040-SR, line 3b . . . . **3**_____

4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . . . . **4**_____

Capital Gain Net Income

5 Enter the amount from federal Form 1040 or 1040-SR, line 7. If the result is less than zero, enter -0- . . . . **5**_____

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) . . . . **6**_____

7 Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . . . . **7**_____

Passive Activities

8 Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5 . . . . **8**_____

Other Activities

9 Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 8l. If the result is zero or less, enter -0- . . . . **9**_____

10 Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b . . . . **10**_____

11 Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . . . . **11**_____

Investment Income

12 Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **This is your investment income** . . . . **12**_____

13 Is the amount on line 12 more than **$4,389**?

   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.

---

1 **Taxable interest.** Enter the amount from
Form 540 2EZ, line 10 . . . .**1**_____

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 12 . . . .**2**_____

3 **Dividends.** Enter the amount from
Form 540 2EZ, line 11 . . . .**3**_____

4 **Capital gain net income.** Enter the amount
from Form 540 2EZ, line 13 . . . .**4**_____

5 **Investment income.** Add line 1, line 2, line 3
and line 4. Enter the amount here . . . .**5**_____

6 Is the amount on line 5 more than **$4,389**?

   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 2022 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2022, 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 2022 or is filing a joint return for 2022 only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2022. 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/in an RDP 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 Pub. 596 for more information.

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EITC?

   Yes Continue.
   No   Go to Step 4.

b. Are you filing a joint return for 2022?

   Yes Complete form FTB 3514, Part III, line 5 through line 12.
        Go to Step 5.
   No   Continue.

c. Are you a married/in an RDP taxpayer whose filing status is married/RDP filing separately or head of household?

   Yes Continue.
   No   Skip questions d and e; go to question f.

d. Did you and your spouse/RDP have the same principal residence for the last 6 months of 2022?

   Yes Continue.
   No   Skip question e; go to question f.

e. Are you legally separated according to California law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse/RDP at the end of 2022?

   Yes Continue.
   No   Stop here, you cannot take the credit.

f. Could you be a qualifying child of another person for 2022? (Answer "No" if the other person is not required to file, and is not filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 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's information under Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the YCTC.

Line 7 – SSN or ITIN

The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2022. If your child was born alive and died in 2022 and did not have an SSN or an ITIN, write "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 – A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

Valid ITIN – A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC, YCTC, and FYTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by the FTB:

- Identifying documents acceptable for purposes of obtaining a California driver's license or identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to **ftb.ca.gov** and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ATIN and later gets a valid SSN or a valid federal ITIN, 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 or federal ITIN by the due date of your 2022 return (including extensions), you cannot claim the EITC, YCTC, or FYTC on either your original or an amended 2022 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC (or YCTC) on either your original or an amended 2022 return, even if that child later gets an SSN or federal ITIN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2022 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 2022, 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 2022. To qualify, the child must have the same principal place of residence in California as you for more than half of 2022, defined as 183 days or more (if a leap year, it is 184 days). If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "365". Do not enter more than 365 days, unless it's a leap year, then enter 366 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 Pub. 596.

Line 12 – Child's physical address
Enter the physical address where the child resided during 2022. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2022. If the child lived with you in California for more than half of 2022, 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 11 (federal AGI), 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 2022? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2005.) If your spouse/RDP died in 2022 (or if you are preparing a return for someone who died in 2022), get federal Pub. 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 2022?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

d. Are you filing a joint return for 2022? For more information, get federal Pub. 596.

   Yes   Skip questions e and f; go to Step 5.
   No   Continue.

e. Could you be a qualifying child of another person for 2022? (Answer "No" if the other person is not required to file, and is not filing, a 2022 tax return or is filing a 2022 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 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 2022 tax return?

   Yes   Stop here, you cannot take the credit.
   No   Go to Step 5.

Step 5   California Earned Income
Complete line 13 through line 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding
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. Include all of your Medicaid waiver payments or IHSS payments even if the payments are nontaxable for federal purposes.

If you have not reached the minimum retirement age and you received disability payment reported on federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and a distribution code 3 is shown in box 7 of federal Form 1099-R, include the amount of the disability payment on form FTB 3514, line 13.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Line 14 – IHSS payments
You may elect to include or exclude your Medicaid waiver payments or IHSS payments if the payments 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 them. 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, 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 (Form 1040), Profit or Loss From Business, Schedule F (Form 1040), Profit or Loss From Farming, Schedule SE (Form 1040), and any Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

<table>
<tr><td colspan="2">Worksheet 3 – Business Income or (Loss)</td></tr>
<tr><td>1</td><td>Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 3 . . 1 _____</td></tr>
<tr><td>2</td><td>Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 6 . . 2 _____</td></tr>
<tr><td>3</td><td>Self-employment earnings from partnerships reported on federal Schedule(s) K-1. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A . . . 3 _____</td></tr>
<tr><td>4</td><td>Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040), line 15 . . . . 4 _____</td></tr>
<tr><td>5</td><td>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 _____</td></tr>
</table>

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. Enter 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 (Form 1040) or Schedule F (Form 1040), box B.

After completing Step 5, line 18e, go to Step 6.

Step 6 How to Figure the California EITC

Complete the California Earned Income Tax Credit Worksheet below only if you have earned income greater than zero on line 19. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I   All Filers

1   Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . **1** _____

2   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.

3   Enter the amount from federal Form 1040 or 1040-SR, line 11 (federal AGI) . . . . **3** _____

4   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

5   If you have:

- No qualifying children, is the amount on line 3 less than $4,248?
- 1 qualifying child, is the amount on line 3 less than $6,379?
- 2 or more qualifying children, is the amount on line 3 less than $8,954?

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** _____
Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III   Your Earned Income Tax Credit

6   This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. . . . . **6** _____

(continued on next page)

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 Form 540NR, enter your California 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 California Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 – California 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   California 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 California 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, line 29, or line 40. .... **10** _____

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 20 by line 21 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 if your California earned income is greater than zero **or** you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less (see additional requirements after these bullet points).
- 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.

Additional requirements must be met if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less:
  - **a**. You do not have total net losses in excess of $32,490 in the taxable year (this amount will be indexed annually).
  - **b**. You do not have total wages, salaries, tips, and other employee compensation in excess of $32,490 in the taxable year (this amount will be indexed annually).

Caution: If you **do not** meet all of the requirements for YCTC, you cannot take this credit.

If you meet all of the requirements for YCTC, 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.

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility for a qualifying child who is younger than 6 years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, or the eligible individual's spouse/RDP (if married), who have a valid federal ITIN.

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's information under Part III, Qualifying Child Information, Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514.

Line 23 – California Earned Income
California earned income for purposes of the YCTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 23a – Total wages, salaries, tips, and other employee compensation
Enter the total amount of wages, salaries, tips, and other employee compensation by adding up the following amounts, if applicable:

- Form FTB 3514, line 13
- Form FTB 3514, line 17
- Nontaxable combat pay that is not elected to be treated as earned income for purposes of EITC and which was not reported on form FTB 3514, line 17
- Wages not subject to California withholding (e.g. out of state wages)

If the amount entered on line 23a exceeds $32,490, **stop here**, you do not qualify for the credit.

Line 23b – Total net loss (Form 540/Form 540NR Filers Only)

For purposes of this line, total net loss means the amounts by which total losses generated during the year exceeds total income, without regard to utilization limitations.

Use Form 540 or Form 540NR, line 17 (without utilization limitations) when calculating the total net loss amount. Also, be sure to include any casualty or theft loss and/or disaster loss reported on Schedule CA (540), Part II, or Schedule CA (540NR), Part III, line 15 (column A minus column B plus column C) without utilization limitations, within this total net loss amount. Do not include carryover losses from a prior year within the total net loss calculation. Do not enter the total net loss amount on Form 3514, line 23b. If your total net loss amount exceeds $32,490, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

Line 25 – Excess Earned Income over threshold
Subtract the $25,000 threshold amount from your California 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 $21.66.

Line 28 – Young Child Tax Credit
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 23b. If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10. If you file Form 540NR, go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit (YCTC)

If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10.

Line 29 – CA exemption credit percentage
If you file Form 540NR, enter your California Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed Worksheet 4, enter the California Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Nonresident or part-year resident YCTC
Multiply line 28 by line 29 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

Step 10 Qualifications for Foster Youth Tax Credit (FYTC)

To qualify for the FYTC, you must meet all of the following:

- You have been allowed a California EITC on this form.
- You are at least 18 years old and younger than 26 years old as of the last day of the taxable year.
- You were in foster care while 13 years of age or older and placed through the California foster care system.

Caution: If you **do not** meet all of the requirements for FYTC, you cannot take this credit.

If you meet all of the requirements for FYTC, complete Part IX, Foster Youth Tax Credit. If you are a nonresident or part-year resident, also complete Part X, Nonresident or Part-Year Resident Foster Youth Tax Credit.

Line 31 – Who is claiming the FYTC
Form FTB 3514 asks who is claiming the credit. You must check the box that applies to you (either Primary Taxpayer or Spouse/RDP) to claim the credit. You may only claim the credit for yourself. If you and your spouse/RDP both qualify for the credit, you each must check the box that applies to you.

To claim the FYTC, you must complete line 31 and line 33 of form FTB 3514 and sign your tax return.

Line 32 – Qualifying foster youth information
If the first name and/or last name provided on the tax return is different from the first name and/or last name while in foster care, provide the name while in foster care in the applicable spaces provided.

Line 33 – Consent and authorization
Check the box to indicate your consent and authorization for the California Department of Social Services (CDSS) to share limited information about you with the California Franchise Tax Board for purposes of verifying your eligibility for the FYTC. You may only provide consent for yourself. Consent is optional.

If you are not checking the applicable box to provide consent, attach to this return a letter issued by a county or state agency confirming each individual who claims the FYTC status as a foster youth at or after age 13, or other proof of status as a condition of receiving the FYTC. Below are samples of other proof/supporting documentation that may be provided:

- CDSS Foster Care Verification Form
- County-issued letter

If consent and/or the proof you submit does not result in satisfactory proof of your eligibility, we may contact you to provide additional proof, which may delay a decision on your eligibility.

To request information needed to verify your status as a foster youth at or after age 13, contact:

California Department of Social Services
Telephone: 916.651.8848
Email: **piar@dss.ca.gov**
Mail: 744 P Street, Sacramento, CA 95814
Out-of-State Inquiries: **cdss.osi@dss.ca.gov**

A decision on your eligibility for the FYTC may be delayed or denied if your eligibility is not confirmed by CDSS or you do not provide satisfactory proof of your eligibility to the FTB. For that reason, we recommend that you check the applicable box to provide your consent and/or attach proof of your status as a foster youth at or after age 13 to your tax return.

You must sign your tax return and attach form FTB 3514 to your return.

Line 34 – California Earned Income
California earned income for purposes of the FYTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 36 – Excess Earned Income over threshold
Subtract the $25,000 threshold amount from your California earned income entered on line 34 and enter the excess amount on line 36.

Line 37 and Line 38
For every $100 over the threshold amount, the credit is reduced by $21.66 if either the taxpayer or spouse/RDP is claiming the FYTC, and by $43.32 if both taxpayer and spouse/RDP are claiming the FYTC.

Line 39 – Foster Youth Tax Credit
This is the amount of your allowable FYTC to claim on your tax return. This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. If you file Form 540 or 540 2EZ, stop here, do not go to Step 11.

Step 11 Nonresident or Part-Year Resident Foster Youth Tax Credit (FYTC)

Line 40 – CA exemption credit percentage
If you file Form 540NR, enter your California Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 40. However, if you completed Worksheet 4, enter the California Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 40.

Line 41 – Nonresident or part-year resident FYTC
Multiply line 39 by line 40 and enter the result on form FTB 3514, line 41. This amount should also be entered on Form 540NR, line 87.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

2022 Earned Income Tax Credit Table

Caution: This is **not** a tax table.

1. 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.

2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
1	50	2	7	9	10	2001	2050	132	585	689	775
51	100	5	22	26	29	2051	2100	135	600	706	794
101	150	8	36	43	48	2101	2150	138	614	723	813
151	200	11	51	60	67	2151	2200	141	629	740	832
201	250	15	65	77	86	2201	2250	145	643	757	851
251	300	18	80	94	105	2251	2300	148	658	774	870
301	350	21	94	111	125	2301	2350	151	672	791	890
351	400	24	109	128	144	2351	2400	154	687	808	909
401	450	28	123	145	163	2401	2450	158	701	825	928
451	500	31	137	162	182	2451	2500	161	715	842	947
501	550	34	152	179	201	2501	2550	164	730	859	966
551	600	37	166	196	220	2551	2600	167	744	876	985
601	650	41	181	213	239	2601	2650	171	759	893	1,004
651	700	44	195	230	258	2651	2700	174	773	910	1,023
701	750	47	210	247	278	2701	2750	177	788	927	1,043
751	800	50	224	264	297	2751	2800	180	802	944	1,062
801	850	54	239	281	316	2801	2850	184	817	961	1,081
851	900	57	253	298	335	2851	2900	187	831	978	1,100
901	950	60	267	315	354	2901	2950	190	845	995	1,119
951	1000	63	282	332	373	2951	3000	193	860	1,012	1,138
1001	1050	67	296	349	392	3001	3050	197	874	1,029	1,157
1051	1100	70	311	366	411	3051	3100	200	889	1,046	1,176
1101	1150	73	325	383	431	3101	3150	203	903	1,063	1,196
1151	1200	76	340	400	450	3151	3200	206	918	1,080	1,215
1201	1250	80	354	417	469	3201	3250	210	932	1,097	1,234
1251	1300	83	369	434	488	3251	3300	213	947	1,114	1,253
1301	1350	86	383	451	507	3301	3350	216	961	1,131	1,272
1351	1400	89	398	468	526	3351	3400	219	976	1,148	1,291
1401	1450	93	412	485	545	3401	3450	223	990	1,165	1,310
1451	1500	96	426	502	564	3451	3500	226	1,004	1,182	1,329
1501	1550	99	441	519	584	3501	3550	229	1,019	1,199	1,349
1551	1600	102	455	536	603	3551	3600	232	1,033	1,216	1,368
1601	1650	106	470	553	622	3601	3650	236	1,048	1,233	1,387
1651	1700	109	484	570	641	3651	3700	239	1,062	1,250	1,406
1701	1750	112	499	587	660	3701	3750	242	1,077	1,267	1,425
1751	1800	115	513	604	679	3751	3800	246	1,091	1,284	1,444
1801	1850	119	528	621	698	3801	3850	249	1,106	1,301	1,463
1851	1900	122	542	638	717	3851	3900	252	1,120	1,318	1,482
1901	1950	125	556	655	737	3901	3950	255	1,134	1,335	1,502
1951	2000	128	571	672	756	3951	4000	259	1,149	1,352	1,521

2022 Earned Income Tax Credit Table – *Continued*

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2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
4001	4050	262	1,163	1,369	1,540	6001	6050	220	1,741	2,049	2,305
4051	4100	265	1,178	1,386	1,559	6051	6100	220	1,756	2,066	2,324
4101	4150	268	1,192	1,403	1,578	6101	6150	220	1,770	2,083	2,343
4151	4200	272	1,207	1,420	1,597	6151	6200	219	1,785	2,100	2,362
4201	4250	275	1,221	1,437	1,616	6201	6250	219	1,799	2,117	2,381
4251	4300	274	1,236	1,454	1,635	6251	6300	218	1,814	2,134	2,400
4301	4350	271	1,250	1,471	1,655	6301	6350	218	1,828	2,151	2,420
4351	4400	268	1,265	1,488	1,674	6351	6400	217	1,843	2,168	2,439
4401	4450	265	1,279	1,505	1,693	6401	6450	217	1,830	2,185	2,458
4451	4500	261	1,293	1,522	1,712	6451	6500	216	1,816	2,202	2,477
4501	4550	258	1,308	1,539	1,731	6501	6550	216	1,801	2,219	2,496
4551	4600	255	1,322	1,556	1,750	6551	6600	215	1,787	2,236	2,515
4601	4650	252	1,337	1,573	1,769	6601	6650	215	1,772	2,253	2,534
4651	4700	248	1,351	1,590	1,788	6651	6700	215	1,758	2,270	2,553
4701	4750	245	1,366	1,607	1,808	6701	6750	214	1,743	2,287	2,573
4751	4800	242	1,380	1,624	1,827	6751	6800	214	1,729	2,304	2,592
4801	4850	239	1,395	1,641	1,846	6801	6850	213	1,714	2,321	2,611
4851	4900	235	1,409	1,658	1,865	6851	6900	213	1,700	2,338	2,630
4901	4950	232	1,423	1,675	1,884	6901	6950	212	1,686	2,355	2,649
4951	5000	230	1,438	1,692	1,903	6951	7000	212	1,671	2,372	2,668
5001	5050	230	1,452	1,709	1,922	7001	7050	211	1,657	2,389	2,687
5051	5100	229	1,467	1,726	1,941	7051	7100	211	1,642	2,406	2,706
5101	5150	229	1,481	1,743	1,961	7101	7150	210	1,628	2,423	2,726
5151	5200	228	1,496	1,760	1,980	7151	7200	210	1,613	2,440	2,745
5201	5250	228	1,510	1,777	1,999	7201	7250	209	1,599	2,457	2,764
5251	5300	227	1,525	1,794	2,018	7251	7300	209	1,584	2,474	2,783
5301	5350	227	1,539	1,811	2,037	7301	7350	209	1,570	2,491	2,802
5351	5400	226	1,554	1,828	2,056	7351	7400	208	1,556	2,508	2,821
5401	5450	226	1,568	1,845	2,075	7401	7450	208	1,541	2,525	2,840
5451	5500	226	1,582	1,862	2,094	7451	7500	207	1,527	2,542	2,859
5501	5550	225	1,597	1,879	2,114	7501	7550	207	1,512	2,559	2,879
5551	5600	225	1,611	1,896	2,133	7551	7600	206	1,498	2,576	2,898
5601	5650	224	1,626	1,913	2,152	7601	7650	206	1,483	2,593	2,917
5651	5700	224	1,640	1,930	2,171	7651	7700	205	1,469	2,610	2,936
5701	5750	223	1,655	1,947	2,190	7701	7750	205	1,454	2,627	2,955
5751	5800	223	1,669	1,964	2,209	7751	7800	204	1,440	2,644	2,974
5801	5850	222	1,684	1,981	2,228	7801	7850	204	1,425	2,661	2,993
5851	5900	222	1,698	1,998	2,247	7851	7900	204	1,411	2,678	3,012
5901	5950	221	1,712	2,015	2,267	7901	7950	203	1,397	2,695	3,032
5951	6000	221	1,727	2,032	2,286	7951	8000	203	1,382	2,712	3,051

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2022 Earned Income Tax Credit Table – *Continued*

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
8001	8050	202	1,368	2,729	3,070	10001	10050	184	790	2,680	3,015
8051	8100	202	1,353	2,746	3,089	10051	10100	183	775	2,663	2,996
8101	8150	201	1,339	2,763	3,108	10101	10150	183	761	2,646	2,977
8151	8200	201	1,324	2,780	3,127	10151	10200	182	746	2,629	2,958
8201	8250	200	1,310	2,797	3,146	10201	10250	182	732	2,612	2,939
8251	8300	200	1,295	2,814	3,165	10251	10300	181	717	2,595	2,919
8301	8350	199	1,281	2,831	3,185	10301	10350	181	703	2,578	2,900
8351	8400	199	1,267	2,848	3,204	10351	10400	181	689	2,561	2,881
8401	8450	198	1,252	2,865	3,223	10401	10450	180	674	2,544	2,862
8451	8500	198	1,238	2,882	3,242	10451	10500	180	660	2,527	2,843
8501	8550	198	1,223	2,899	3,261	10501	10550	179	645	2,510	2,824
8551	8600	197	1,209	2,916	3,280	10551	10600	179	631	2,493	2,805
8601	8650	197	1,194	2,933	3,299	10601	10650	178	616	2,476	2,786
8651	8700	196	1,180	2,950	3,318	10651	10700	178	602	2,459	2,766
8701	8750	196	1,165	2,967	3,338	10701	10750	177	587	2,442	2,747
8751	8800	195	1,151	2,984	3,357	10751	10800	177	578	2,425	2,728
8801	8850	195	1,136	3,001	3,376	10801	10850	176	577	2,408	2,709
8851	8900	194	1,122	3,018	3,395	10851	10900	176	575	2,391	2,690
8901	8950	194	1,108	3,035	3,414	10901	10950	176	574	2,374	2,671
8951	9000	193	1,093	3,037	3,417	10951	11000	175	572	2,357	2,652
9001	9050	193	1,079	3,020	3,398	11001	11050	175	571	2,340	2,633
9051	9100	192	1,064	3,003	3,378	11051	11100	174	569	2,323	2,613
9101	9150	192	1,050	2,986	3,359	11101	11150	174	568	2,306	2,594
9151	9200	192	1,035	2,969	3,340	11151	11200	173	566	2,289	2,575
9201	9250	191	1,021	2,952	3,321	11201	11250	173	565	2,272	2,556
9251	9300	191	1,006	2,935	3,302	11251	11300	172	563	2,255	2,537
9301	9350	190	992	2,918	3,283	11301	11350	172	562	2,238	2,518
9351	9400	190	978	2,901	3,264	11351	11400	171	560	2,221	2,499
9401	9450	189	963	2,884	3,245	11401	11450	171	558	2,204	2,480
9451	9500	189	949	2,867	3,225	11451	11500	170	557	2,187	2,460
9501	9550	188	934	2,850	3,206	11501	11550	170	555	2,170	2,441
9551	9600	188	920	2,833	3,187	11551	11600	170	554	2,153	2,422
9601	9650	187	905	2,816	3,168	11601	11650	169	552	2,136	2,403
9651	9700	187	891	2,799	3,149	11651	11700	169	551	2,119	2,384
9701	9750	187	876	2,782	3,130	11701	11750	168	549	2,102	2,365
9751	9800	186	862	2,765	3,111	11751	11800	168	548	2,085	2,346
9801	9850	186	847	2,748	3,092	11801	11850	167	546	2,068	2,327
9851	9900	185	833	2,731	3,072	11851	11900	167	545	2,051	2,307
9901	9950	185	819	2,714	3,053	11901	11950	166	543	2,034	2,288
9951	10000	184	804	2,697	3,034	11951	12000	166	542	2,017	2,269

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2022 Earned Income Tax Credit Table – *Continued*

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
12001	12050	165	540	2,000	2,250	14001	14050	147	480	1,320	1,485
12051	12100	165	539	1,983	2,231	14051	14100	147	479	1,303	1,466
12101	12150	164	537	1,966	2,212	14101	14150	146	477	1,286	1,447
12151	12200	164	536	1,949	2,193	14151	14200	146	476	1,269	1,428
12201	12250	164	534	1,932	2,174	14201	14250	145	474	1,252	1,409
12251	12300	163	533	1,915	2,154	14251	14300	145	473	1,235	1,389
12301	12350	163	531	1,898	2,135	14301	14350	144	471	1,218	1,370
12351	12400	162	530	1,881	2,116	14351	14400	144	470	1,201	1,351
12401	12450	162	528	1,864	2,097	14401	14450	143	468	1,184	1,332
12451	12500	161	527	1,847	2,078	14451	14500	143	467	1,167	1,313
12501	12550	161	525	1,830	2,059	14501	14550	142	465	1,150	1,294
12551	12600	160	524	1,813	2,040	14551	14600	142	464	1,133	1,275
12601	12650	160	522	1,796	2,021	14601	14650	142	462	1,116	1,256
12651	12700	159	521	1,779	2,001	14651	14700	141	461	1,099	1,236
12701	12750	159	519	1,762	1,982	14701	14750	141	459	1,082	1,217
12751	12800	159	518	1,745	1,963	14751	14800	140	458	1,065	1,198
12801	12850	158	516	1,728	1,944	14801	14850	140	456	1,048	1,179
12851	12900	158	515	1,711	1,925	14851	14900	139	455	1,031	1,160
12901	12950	157	513	1,694	1,906	14901	14950	139	453	1,014	1,141
12951	13000	157	512	1,677	1,887	14951	15000	138	452	997	1,122
13001	13050	156	510	1,660	1,868	15001	15050	138	450	980	1,103
13051	13100	156	509	1,643	1,848	15051	15100	137	449	963	1,083
13101	13150	155	507	1,626	1,829	15101	15150	137	447	946	1,064
13151	13200	155	506	1,609	1,810	15151	15200	136	446	929	1,045
13201	13250	154	504	1,592	1,791	15201	15250	136	444	912	1,026
13251	13300	154	503	1,575	1,772	15251	15300	136	443	895	1,007
13301	13350	153	501	1,558	1,753	15301	15350	135	441	878	988
13351	13400	153	500	1,541	1,734	15351	15400	135	440	861	969
13401	13450	153	498	1,524	1,715	15401	15450	134	438	844	950
13451	13500	152	497	1,507	1,695	15451	15500	134	437	827	930
13501	13550	152	495	1,490	1,676	15501	15550	133	435	810	911
13551	13600	151	494	1,473	1,657	15551	15600	133	434	793	892
13601	13650	151	492	1,456	1,638	15601	15650	132	432	776	873
13651	13700	150	491	1,439	1,619	15651	15700	132	431	759	854
13701	13750	150	489	1,422	1,600	15701	15750	131	429	742	835
13751	13800	149	488	1,405	1,581	15751	15800	131	428	725	816
13801	13850	149	486	1,388	1,562	15801	15850	131	426	708	797
13851	13900	148	485	1,371	1,542	15851	15900	130	425	691	777
13901	13950	148	483	1,354	1,523	15901	15950	130	423	674	758
13951	14000	148	482	1,337	1,504	15951	16000	129	422	657	739

2022 Earned Income Tax Credit Table – *Continued*

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If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
16001	16050	129	420	640	720	18001	18050	110	360	502	509
16051	16100	128	419	623	701	18051	18100	110	358	500	507
16101	16150	128	417	606	682	18101	18150	109	357	498	505
16151	16200	127	416	589	663	18151	18200	109	355	496	503
16201	16250	127	414	578	644	18201	18250	108	354	494	501
16251	16300	126	413	576	624	18251	18300	108	352	492	498
16301	16350	126	411	574	605	18301	18350	108	351	490	496
16351	16400	125	410	572	586	18351	18400	107	349	488	494
16401	16450	125	408	569	577	18401	18450	107	348	486	492
16451	16500	125	407	567	575	18451	18500	106	346	483	490
16501	16550	124	405	565	573	18501	18550	106	345	481	488
16551	16600	124	404	563	571	18551	18600	105	343	479	486
16601	16650	123	402	561	569	18601	18650	105	342	477	484
16651	16700	123	401	559	567	18651	18700	104	340	475	481
16701	16750	122	399	557	564	18701	18750	104	339	473	479
16751	16800	122	398	555	562	18751	18800	103	337	471	477
16801	16850	121	396	553	560	18801	18850	103	336	469	475
16851	16900	121	395	551	558	18851	18900	103	334	467	473
16901	16950	120	393	548	556	18901	18950	102	333	465	471
16951	17000	120	391	546	554	18951	19000	102	331	462	469
17001	17050	120	390	544	552	19001	19050	101	330	460	466
17051	17100	119	388	542	550	19051	19100	101	328	458	464
17101	17150	119	387	540	547	19101	19150	100	327	456	462
17151	17200	118	385	538	545	19151	19200	100	325	454	460
17201	17250	118	384	536	543	19201	19250	99	324	452	458
17251	17300	117	382	534	541	19251	19300	99	322	450	456
17301	17350	117	381	532	539	19301	19350	98	321	448	454
17351	17400	116	379	530	537	19351	19400	98	319	446	452
17401	17450	116	378	528	535	19401	19450	97	318	444	449
17451	17500	115	376	525	532	19451	19500	97	316	441	447
17501	17550	115	375	523	530	19501	19550	97	315	439	445
17551	17600	114	373	521	528	19551	19600	96	313	437	443
17601	17650	114	372	519	526	19601	19650	96	312	435	441
17651	17700	114	370	517	524	19651	19700	95	310	433	439
17701	17750	113	369	515	522	19701	19750	95	309	431	437
17751	17800	113	367	513	520	19751	19800	94	307	429	435
17801	17850	112	366	511	518	19801	19850	94	306	427	432
17851	17900	112	364	509	515	19851	19900	93	304	425	430
17901	17950	111	363	507	513	19901	19950	93	303	423	428
17951	18000	111	361	504	511	19951	20000	92	301	420	426

Continued on next page.

2022 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table.

1. 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.

2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
20001	20050	92	300	418	424	22001	22050	74	240	334	339
20051	20100	92	298	416	422	22051	22100	73	238	332	337
20101	20150	91	297	414	420	22101	22150	73	237	330	334
20151	20200	91	295	412	417	22151	22200	72	235	328	332
20201	20250	90	294	410	415	22201	22250	72	234	326	330
20251	20300	90	292	408	413	22251	22300	71	232	324	328
20301	20350	89	291	406	411	22301	22350	71	231	322	326
20351	20400	89	289	404	409	22351	22400	70	229	320	324
20401	20450	88	288	402	407	22401	22450	70	228	318	322
20451	20500	88	286	399	405	22451	22500	69	226	315	320
20501	20550	87	285	397	403	22501	22550	69	224	313	317
20551	20600	87	283	395	400	22551	22600	69	223	311	315
20601	20650	86	282	393	398	22601	22650	68	221	309	313
20651	20700	86	280	391	396	22651	22700	68	220	307	311
20701	20750	86	279	389	394	22701	22750	67	218	305	309
20751	20800	85	277	387	392	22751	22800	67	217	303	307
20801	20850	85	276	385	390	22801	22850	66	215	301	305
20851	20900	84	274	383	388	22851	22900	66	214	299	303
20901	20950	84	273	381	386	22901	22950	65	212	297	300
20951	21000	83	271	378	383	22951	23000	65	211	294	298
21001	21050	83	270	376	381	23001	23050	64	209	292	296
21051	21100	82	268	374	379	23051	23100	64	208	290	294
21101	21150	82	267	372	377	23101	23150	64	206	288	292
21151	21200	81	265	370	375	23151	23200	63	205	286	290
21201	21250	81	264	368	373	23201	23250	63	203	284	288
21251	21300	80	262	366	371	23251	23300	62	202	282	285
21301	21350	80	261	364	369	23301	23350	62	200	280	283
21351	21400	80	259	362	366	23351	23400	61	199	278	281
21401	21450	79	258	360	364	23401	23450	61	197	276	279
21451	21500	79	256	357	362	23451	23500	60	196	273	277
21501	21550	78	255	355	360	23501	23550	60	194	271	275
21551	21600	78	253	353	358	23551	23600	59	193	269	273
21601	21650	77	252	351	356	23601	23650	59	191	267	271
21651	21700	77	250	349	354	23651	23700	58	190	265	268
21701	21750	76	249	347	351	23701	23750	58	188	263	266
21751	21800	76	247	345	349	23751	23800	58	187	261	264
21801	21850	75	246	343	347	23801	23850	57	185	259	262
21851	21900	75	244	341	345	23851	23900	57	184	257	260
21901	21950	75	243	339	343	23901	23950	56	182	255	258
21951	22000	74	241	336	341	23951	24000	56	181	252	256

2022 Earned Income Tax Credit Table – *Continued*
Caution: This is **not** a tax table.

1. 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.
2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
24001	24050	55	179	250	254	26001	26050	37	119	166	168
24051	24100	55	178	248	251	26051	26100	36	118	164	166
24101	24150	54	176	246	249	26101	26150	36	116	162	164
24151	24200	54	175	244	247	26151	26200	36	115	160	162
24201	24250	53	173	242	245	26201	26250	35	113	158	160
24251	24300	53	172	240	243	26251	26300	35	112	156	158
24301	24350	52	170	238	241	26301	26350	34	110	154	156
24351	24400	52	169	236	239	26351	26400	34	109	152	153
24401	24450	52	167	234	237	26401	26450	33	107	150	151
24451	24500	51	166	231	234	26451	26500	33	106	147	149
24501	24550	51	164	229	232	26501	26550	32	104	145	147
24551	24600	50	163	227	230	26551	26600	32	103	143	145
24601	24650	50	161	225	228	26601	26650	31	101	141	143
24651	24700	49	160	223	226	26651	26700	31	100	139	141
24701	24750	49	158	221	224	26701	26750	30	98	137	139
24751	24800	48	157	219	222	26751	26800	30	97	135	136
24801	24850	48	155	217	219	26801	26850	30	95	133	134
24851	24900	47	154	215	217	26851	26900	29	94	131	132
24901	24950	47	152	213	215	26901	26950	29	92	129	130
24951	25000	47	151	210	213	26951	27000	28	91	126	128
25001	25050	46	149	208	211	27001	27050	28	89	124	126
25051	25100	46	148	206	209	27051	27100	27	88	122	124
25101	25150	45	146	204	207	27101	27150	27	86	120	122
25151	25200	45	145	202	205	27151	27200	26	85	118	119
25201	25250	44	143	200	202	27201	27250	26	83	116	117
25251	25300	44	142	198	200	27251	27300	25	82	114	115
25301	25350	43	140	196	198	27301	27350	25	80	112	113
25351	25400	43	139	194	196	27351	27400	24	79	110	111
25401	25450	42	137	192	194	27401	27450	24	77	108	109
25451	25500	42	136	189	192	27451	27500	24	76	106	107
25501	25550	41	134	187	190	27501	27550	23	74	103	104
25551	25600	41	133	185	188	27551	27600	23	73	101	102
25601	25650	41	131	183	185	27601	27650	22	71	99	100
25651	25700	40	130	181	183	27651	27700	22	70	97	98
25701	25750	40	128	179	181	27701	27750	21	68	95	96
25751	25800	39	127	177	179	27751	27800	21	67	93	94
25801	25850	39	125	175	177	27801	27850	20	65	91	92
25851	25900	38	124	173	175	27851	27900	20	64	89	90
25901	25950	38	122	171	173	27901	27950	19	62	87	87
25951	26000	37	121	168	171	27951	28000	19	61	85	85

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2022 Earned Income Tax Credit Table – *Continued*
Caution: This is **not** a tax table.

1. 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.
2. 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 . . .			
28001	28050	19	59	82	83
28051	28100	18	57	80	81
28101	28150	18	56	78	79
28151	28200	17	54	76	77
28201	28250	17	53	74	75
28251	28300	16	51	72	73
28301	28350	16	50	70	70
28351	28400	15	48	68	68
28401	28450	15	47	66	66
28451	28500	14	45	64	64
28501	28550	14	44	61	62
28551	28600	13	42	59	60
28601	28650	13	41	57	58
28651	28700	13	39	55	56
28701	28750	12	38	53	53
28751	28800	12	36	51	51
28801	28850	11	35	49	49
28851	28900	11	33	47	47
28901	28950	10	32	45	45
28951	29000	10	30	43	43
29001	29050	9	29	40	41
29051	29100	9	27	38	38
29101	29150	8	26	36	36
29151	29200	8	24	34	34
29201	29250	8	23	32	32
29251	29300	7	21	30	30
29301	29350	7	20	28	28
29351	29400	6	18	26	26
29401	29450	6	17	24	24
29451	29500	5	15	22	21
29501	29550	5	14	19	19
29551	29600	4	12	17	17
29601	29650	4	11	15	15
29651	29700	3	9	13	13
29701	29750	3	8	11	11
29751	29800	2	6	9	9
29801	29850	2	5	7	7
29851	29900	2	3	5	4
29901	29950	1	2	3	2
29951	30000	1	1	1	1

Frequently Asked Questions

1. **Do I have to file?**

   In general, you must file a California tax return if you are:

   Single, or head of household, and either of the following apply:
   - Gross income is more than $20,913
   - California adjusted gross income is more than $16,730

   Married/RDP filing jointly and either of the following apply:
   - Gross income is more than $41,830
   - California adjusted gross income is more than $33,466

   Qualifying surviving spouse/RDP and either of the following apply:
   - Gross income is more than $35,346
   - California adjusted gross income is more than $31,163

   Able to be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction.

   You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

   Single. $4,852
   Married/RDP filing jointly, head of household,
   or qualifying surviving spouse/RDP. $10,054
   The amounts above represent the standard deduction minus $350.

   Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**. See "Steps to Determine Filing Requirements."

2. **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.

3. **When do I have to file?**

   File and pay by April 18, 2023, but if you cannot file by that date, you get an automatic paperless extension to file by October 16, 2023. Any tax due must be paid by April 18, 2023, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540 or Form 540NR when you file your tax return. Also, see "Paying Your Taxes" for information regarding a one-time timeliness penalty abatement.

   If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

4. **I don't have my federal Forms W-2. What do I do?**

   If all your federal Forms W-2 were not received by January 31, 2023, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at **ftb.ca.gov**. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** 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 540 2EZ, Side 4, line 37 and line 38. Fill in the routing and account numbers and indicate the account type.

6. **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 540 2EZ and attach Schedule X 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.

7. **I owe tax, but don't have the money. What can I do?**

   If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. Also, see "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. **How can I find out about the status of my refund?**

   Go to **ftb.ca.gov** and search for **refund status** or call 800.338.0505.

9. **How long do I keep my tax records?**

   Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

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.

11. **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 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

    Without payment

    > FRANCHISE TAX BOARD
    > PO BOX 942840
    > SACRAMENTO CA 94240-0001

    With payment

    > FRANCHISE TAX BOARD
    > PO BOX 942867
    > SACRAMENTO CA 92467-0001

    or send a copy of 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 a question **relating to the IRS audit adjustment**, call 916.845.4028.

    For general tax information or questions, please 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. See "Automated Phone Service."

Need Assistance? We're Here To Help!

Want to e-file?   Have a question?   Want to check on your refund?   Need a tax form?

💻 Online Services

Go to **ftb.ca.gov** for:
- **MyFTB –** view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile –** e-file your personal income tax return.
- **Refund Status –** find out when we authorize your refund.
- **Installment Agreement –** request to make monthly payments.
- **Subscription Services –** sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

Your Rights and Responsibilities
You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code Sections 1798-1798.78, except as provided in R&TC Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents. You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

Reasons for Information Requests
We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

Consequences of Noncompliance
We charge penalties and interest, if you:
- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

Disclosure of Information
We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:
- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

Responsibility for the Records
The director of the Processing Services Bureau maintains Franchise Tax Board's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

Phone
800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

Mail
    DISCLOSURE OFFICER MS A181
    FRANCHISE TAX BOARD
    PO BOX 1468
    SACRAMENTO CA 95812-1468
To learn more about our Privacy Policy Statement, go to **ftb.ca.gov/privacy.**

📞 Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

Code   Frequently Asked Questions:
100   Do I need to file a tax return?
111   Which form should I use?
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 federal Form W-2, what do I do?
215   Who qualifies me to use the head of household filing status?
506   How do I get information about my Form 1099-G?
619   How do I report a change of address?

Code   California Tax Forms and Publications:
900   California Resident Income Tax Booklet (includes Form 540)
965   Form 540 2EZ Tax Booklet
903   Schedule CA (540), California Adjustments – Residents
907   Form 540-ES, Estimated Tax for Individuals
908   Schedule X, California Explanation of Amended Return Changes
914   California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
948   FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
932   FTB 3506, Child and Dependent Care Expenses Credit
938   FTB 3514, California Earned Income Tax Credit
921   FTB 3519, Payment for Automatic Extension for Individuals
922   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.
939   FTB 3532, Head of Household Filing Status Schedule
949   FTB 3567, Installment Agreement Request
943   FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers
946   FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
934   FTB Pub. 1540, Tax Information for Head of Household Filing Status

General Phone Service
Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours 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

California
Relay
Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español
Asistencia telefónica está disponible durante todo el año desde las 8 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

Servicio de
Retransmisión
de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

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Visit our website:

ftb.ca.gov