

Tax Computation for Certain Children with Unearned Income

2024

3800

Attach ONLY to the child's Form 540 or Form 540NR.

Child's name as shown on return	Child's SSN or ITIN
Parent's name (first, initial, and last). (Caution: See instructions before completing.)	Parent's SSN or ITIN

Parent's filing status (check one):

- Single
 Married/RDP filing jointly
 Married/RDP filing separately
 Head of household
 Qualifying surviving spouse/RDP

Part I Child's net unearned income

1 Enter the child's unearned income, such as taxable interest, ordinary dividends, and capital gains. See instructions. If this amount is \$2,500 or less, stop here; do not file this form **1** _____ 00

2 If the child **did not** itemize deductions on Form 540 or Form 540NR, enter \$2,500. If the child itemized deductions, see instructions **2** _____ 00

3 Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but **attach** it to the child's return. **3** _____ 00

4 Enter the child's **taxable income** from Form 540, line 19 or **total taxable income** from Form 540NR, line 19 **4** _____ 00

5 Net unearned income. Enter the **smaller** of line 3 or line 4. If zero or less, stop here; do not complete the rest of this form but **attach** it to the child's return. **5** _____ 00

Part II Tentative tax based on the tax rate of the parent listed above

6 Enter the parent's **taxable income** from Form 540, line 19; or **total taxable income** from Form 540NR, line 19. If zero or less, enter -0- **6** _____ 00

7 Enter the total net unearned income, if any, from form(s) FTB 3800, line 5, of **all other** children of the parent identified above. **Do not** include the amount from line 5 above. **7** _____ 00

8 Add line 5 through line 7 **8** _____ 00

9 Enter the tax on the amount on line 8 based on the **parent's** filing status. Use the tax table or tax rate schedules found in the 2024 instructions for Form 540. See instructions for Form 540NR filers. **9** _____ 00

10 Enter the parent's tax from Form 540, line 31. See instructions for Form 540NR filers. **Do not** include any tax from form FTB 3803 **10** _____ 00

11 Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount from line 11 on line 13 and skip line 12a and line 12b **11** _____ 00

12 **a** Add line 5 and line 7 **12a** _____ 00
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to four places) **12b** _____

13 Multiply line 11 by the decimal amount on line 12b. **13** _____ 00

Part III Child's tax

If the amounts on line 4 and line 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4 **14** _____ 00

15 Enter the tax on the amount on line 14 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2024 instructions for Form 540. See instructions for Form 540NR filers. **15** _____ 00

16 Add line 13 and line 15 **16** _____ 00

17 Enter the tax on the amount on line 4 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2024 instructions for Form 540. See instructions for Form 540NR filers. **17** _____ 00

18 Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540, line 31. Also, check the box labeled "FTB 3800" on the child's tax return. See instructions for Form 540NR filers **18** _____ 00