

2024 California Resident Income Tax Return

540

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2025.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)				PBA code	
<input type="text"/>				<input type="text"/>	
Street address (number and street) or PO box			Apt. no/ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions)			State	ZIP code	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

Your prior name (see instructions)

Spouse's/RDP's prior name (see instructions)

Principal Residence

Enter your county at time of filing (see instructions)

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . .

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

Apt. no/ste. no.

City

State

ZIP code

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

Filing Status

1 Single

2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

4 Head of household (with qualifying person). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

Exemptions

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. 7 X \$149 = \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 X \$149 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$149 = \$

Your name: Your SSN or ITIN:

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ● 10 X \$461 = ● \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ● 11 \$

12 State wages from your federal Form(s) W-2, box 16 ● 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16 ● 17 .00

18 Enter the larger of { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR** Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately. \$5,540
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions. . . ● 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 .00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 ● FTB 3800 ● FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A. . . ● 34 .00

35 Add line 33 and line 34 ● 35 .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00

43 Enter credit name code ● and amount. . . ● 43 .00

44 Enter credit name code ● and amount. . . ● 44 .00

Your name: Your SSN or ITIN:

Special Credits

45	To claim more than two credits, see instructions. Attach Schedule P (540)	<input checked="" type="radio"/>	45	<input type="text"/>	.00
46	Nonrefundable Renter's Credit. See instructions	<input checked="" type="radio"/>	46	<input type="text"/>	.00
47	Add line 40 through line 46. These are your total credits	<input checked="" type="radio"/>	47	<input type="text"/>	.00
48	Subtract line 47 from line 35. If less than zero, enter -0-	<input checked="" type="radio"/>	48	<input type="text"/>	.00

Other Taxes

61	Alternative Minimum Tax. Attach Schedule P (540)	<input checked="" type="radio"/>	61	<input type="text"/>	.00
62	Mental Health Services Tax. See instructions	<input checked="" type="radio"/>	62	<input type="text"/>	.00
63	Other taxes and credit recapture. See instructions	<input checked="" type="radio"/>	63	<input type="text"/>	.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax.	<input checked="" type="radio"/>	64	<input type="text"/>	.00

Payments

71	California income tax withheld. See instructions	<input checked="" type="radio"/>	71	<input type="text"/>	.00
72	2024 California estimated tax and other payments. See instructions	<input checked="" type="radio"/>	72	<input type="text"/>	.00
73	Withholding (Form 592-B and/or Form 593). See instructions	<input checked="" type="radio"/>	73	<input type="text"/>	.00
74	Reserved for future use		74	<input type="text"/>	.00
75	Earned Income Tax Credit (EITC). See instructions	<input checked="" type="radio"/>	75	<input type="text"/>	.00
76	Young Child Tax Credit (YCTC). See instructions	<input checked="" type="radio"/>	76	<input type="text"/>	.00
77	Foster Youth Tax Credit (FYTC). See instructions	<input checked="" type="radio"/>	77	<input type="text"/>	.00
78	Add line 71 through line 77. These are your total payments. See instructions	<input checked="" type="radio"/>	78	<input type="text"/>	.00

Use Tax

91	Use Tax. Do not leave blank. See instructions	<input checked="" type="radio"/>	91	<input type="text"/>	.00
If line 91 is zero, check if: <input checked="" type="radio"/> No use tax is owed. <input checked="" type="radio"/> You paid your use tax obligation directly to CDTFA.					

ISR Penalty

92	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.	<input type="checkbox"/>			
If you did not check the box, see instructions.					
	Individual Shared Responsibility (ISR) Penalty. See instructions	<input checked="" type="radio"/>	92	<input type="text"/>	.00

Overpaid Tax/Tax Due

93	Payments balance. If line 78 is more than line 91, subtract line 91 from line 78	<input checked="" type="radio"/>	93	<input type="text"/>	.00
94	Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91	<input checked="" type="radio"/>	94	<input type="text"/>	.00
95	Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93.	<input checked="" type="radio"/>	95	<input type="text"/>	.00
96	Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, subtract line 93 from line 92.	<input checked="" type="radio"/>	96	<input type="text"/>	.00
97	Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95.	<input checked="" type="radio"/>	97	<input type="text"/>	.00

Your name: Your SSN or ITIN:

Overpaid Tax/Tax Due	98 Amount of line 97 you want applied to your 2025 estimated tax ● 98	<input type="text"/>	<input type="text"/>	.00
	99 Overpaid tax available this year. Subtract line 98 from line 97 ● 99	<input type="text"/>	<input type="text"/>	.00
	100 Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● 100	<input type="text"/>	<input type="text"/>	.00

		Code	Amount		
Contributions	California Seniors Special Fund. See instructions ●	400	<input type="text"/>	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ●	401	<input type="text"/>	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program ●	403	<input type="text"/>	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund. ●	405	<input type="text"/>	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund ●	406	<input type="text"/>	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund ●	407	<input type="text"/>	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ●	408	<input type="text"/>	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution Fund ●	410	<input type="text"/>	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund ●	413	<input type="text"/>	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund ●	422	<input type="text"/>	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase ●	423	<input type="text"/>	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund ●	424	<input type="text"/>	<input type="text"/>	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund ●	425	<input type="text"/>	<input type="text"/>	.00
	→ California Senior Citizen Advocacy Voluntary Tax Contribution Fund ●	438	<input type="text"/>	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ●	439	<input type="text"/>	<input type="text"/>	.00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund ●	445	<input type="text"/>	<input type="text"/>	.00	
California ALS Research Network Voluntary Tax Contribution Fund. ●	447	<input type="text"/>	<input type="text"/>	.00	
110 Add amounts in code 400 through code 447. This is your total contribution ● 110		<input type="text"/>	<input type="text"/>	.00	

Your name: Your SSN or ITIN:

Amount You Owe 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 .00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties 112 Interest, late return penalties, and late payment penalties 112 .00

113 Underpayment of estimated tax.
Check the box: ● **FTB 5805 attached** ● **FTB 5805F attached** ● 113 .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 115 .00

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number ● Checking ● Account number ● 116 Direct deposit amount .00
 Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
● Type
● Routing number ● Checking ● Account number ● 117 Direct deposit amount .00
 Savings

Voter Info. For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions

Health Care Coverage Info. Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions ● Yes No

Sign your tax return on Side 6

Your name: Your SSN or ITIN:

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

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. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: Date: Spouse's/RDP's signature (if a joint tax return, both must sign):

Your email address. Enter only one email address.
 Preferred phone number

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed) PTIN

Firm's address Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . Yes No

Print Third Party Designee's Name Telephone Number

Advance Draft
as of 09/18/24