

2025

Parents' Election to Report Child's Interest and Dividends

3803

Attach to Parents' Form 540 or Form 540NR.

Name(s) as shown on return	Your SSN or ITIN
Child's name (first, initial, and last)	Child's SSN or ITIN

If more than one form FTB 3803 is attached, check here ☐

Part I — Child's interest and dividend income to report on your return (The child must be under age 19 or under age 24 and a full-time student, see instructions.)

1 a Enter your child's **taxable** interest income **1a** 00

b Enter your child's **tax-exempt** interest income. **Do not** include this amount on line 1a. **1b** 00

2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see instructions **2** 00

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see instructions **3** 00

4 Add line 1a, line 2, and line 3. If the total is \$2,700 or less, skip line 5 and line 6 and go to line 7. If the total is \$13,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income. **4** 00

5 Base amount. Enter 2,700. **5** 00

6 Subtract line 5 from line 4. See instructions for where to report this amount **6** 00
Go to line 7 below.

Part II — Tax on the first \$2,700 of child's interest and dividend income

7 Amount not taxed. Enter 1,350. **7** 00

8 Subtract line 7 from line 4. If zero or less, enter -0- **8** 00

9 Tax. Is the amount on line 8 less than \$1,350?
No. Enter \$14.00 here and see the **Note** below.
Yes. Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below **9** 00

Note: Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540 or Form 540NR, line 31 and check the box labeled "FTB 3803."