

California Explanation of Amended Return Changes

X

Attach this schedule to amended Form 540, Form 540 2EZ, or Form 540NR

Name(s) as shown on amended tax return

Your SSN or ITIN

Part I Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return	☒ 1	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . .	☒ 2	00
3	Add line 1 and line 2	☒ 3	00
4	Enter the refund, as shown on the amended tax return. See instructions	☒ 4	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest	☒ 5	00
6	Add line 4 and line 5	☒ 6	00
7	AMOUNT YOU OWE. If line 3 is more than line 6, subtract line 6 from line 3. See instructions.	☒ 7	00
8	Penalties/Interest. See instructions: Penalties 8a _____ Interest 8b _____	☒ 8c	00
9	Refund subtotal. If line 6 is more than line 3, subtract line 3 from line 6.	☒ 9	00
10	Amount of line 9 you want applied to your 2020 estimated tax. See instructions.	☒ 10	00
11	REFUND. See instructions.	☒ 11	00

Part II Reason(s) for Amending

1 Check all that apply:

- | | | |
|---|--|---|
| ☒ a ☐ Protective claim for refund | ☒ f ☐ NOL carryback. See instructions. | ☒ k ☐ Military HR 100 |
| ☒ b ☐ Reservation source income adjustments | ☒ g ☐ Error on original return | ☒ l ☐ Informal claim |
| ☒ c ☐ Pass-through entity adjustments | ☒ h ☐ Credit adjustment | ☒ m ☐ Other |
| ☒ d ☐ Federal audit and/or adjustments | ☒ i ☐ Earned income tax credit | |
| ☒ e ☐ FTB audit contact | ☒ j ☐ Disaster loss | |

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

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2019 Instructions for Schedule X

California Explanation of Amended Return Changes

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

Net Operating Loss (NOL) Carrybacks – For taxable years beginning on or after January 1, 2019, net operating loss carrybacks are **not** allowed. Do not check the box under Part II, line 1f NOL carryback for taxable years beginning on or after January 1, 2019.

General Information

Purpose

If you are an individual filing an amended personal income tax return, use Schedule X, California Explanation of Amended Return Changes, to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending.

Attach Schedule X to your completed amended tax returns:

- Form 540, California Resident Income Tax Return
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or
- Form 540 2EZ, California Resident Income Tax Return
- Form 540NR (Long or Short), California Nonresident or Part-Year Resident Income Tax Return (for 2018 taxable year and prior taxable years).

For additional information, see Instructions for Filing Amended Returns in the personal income tax booklets for the applicable taxable year.

Specific Line Instructions

Part I

Line 1 – Amount You Owe

Enter the **amount you owe** from your amended tax return.

Line 2 – Overpaid Tax

Enter the overpaid tax (**refund + amount applied to your estimated tax, if any**) from your original tax return. If the FTB changed your original tax return and the result was an additional overpayment of tax, also include the amount on line 2.

Do not include any interest you received on any refund.

Line 4 – Refund

Enter the **refund** from your amended tax return.

Line 5 – Tax Paid with Original Tax Return

Enter the amount actually paid with your original tax return. Also, include any additional payments of tax made after the original tax return was filed. **Do not** include payments of interest or penalties.

Line 7 – Amount You Owe

Pay online with Web Pay. Go to **ftb.ca.gov/pay** for more information.

You may also pay by credit card. Call 800.272.9829 or go to the Official Payments Corporation's website at **officialpayments.com** and use the jurisdiction code 1555. Official Payments Corporation charges a convenience fee for this service.

Or, if you are not required to remit all your payments electronically, make a check or money order payable to the "Franchise Tax Board" for the full amount you owe. Write your social security number (SSN) or individual taxpayer identification number (ITIN) and the taxable year you are amending. Enclose, but **do not** staple, your check or money order to your amended tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Mail your amended tax return and attached Schedule X to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Line 8a – Penalties

If you are including penalties with your payment, enter the amount of penalties on line 8a. Also, attach a statement to your tax return that shows the following information for each type of penalty included on line 8a: type of penalty (description); the Internal Revenue Code (IRC) or California Revenue & Taxation Code (R&TC) section that provides for assessment of the penalty (if possible); and how you computed the penalty.

Line 8b – Interest

If you owe additional tax (line 7) and are including interest with your payment, enter the interest on line 8b. If you do not include interest with your payment or include only a portion of it, the FTB will figure the interest and bill you for it.

Line 8c – Total Interest and Penalties

Enter the total of line 8a and line 8b.

Line 10 – Amount You Want Applied to Your 2020 Estimated Tax

Enter on line 10 the amount from line 9 you want applied to your estimated tax for 2020. You can apply all or part of the amount on line 9 to your 2020 estimated tax.

You will be notified if any of your overpayment was used to pay past due debts so that you will know how much was applied to your estimated tax.

Line 11 – Refund

If you are entitled to a refund greater than the amount claimed or allowed on your original tax return, your Schedule X should show only the additional amount due to you. This amount will be refunded separately from the amount allowed on your original tax return. The FTB will figure any interest owed to you and include it in your refund.

Direct Deposit – You can use direct deposit on your amended return. When filing an amended return, only complete the amended form as follows:

- Amended Form 540 2EZ through line 33
- Amended Form 540 through line 115
- Amended Form 540NR through line 125

Next complete the California Schedule X. The refund amount on Schedule X, line 11 will be carried over to your amended tax return as your total direct deposit amount and will be entered as shown below:

- Amended Form 540 2EZ, line 34 and line 35
- Amended Form 540, line 116 and line 117
- Amended Form 540NR, line 126 and line 127

The total direct deposit amount on the amended return of the lines listed above must equal the total amount of your refund on Schedule X, line 11. If they are not equal, 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**.

Mail your amended tax return and attached Schedule X to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Even after you receive a refund, the FTB may request additional information to substantiate your claim.

Part II

Reason(s) for Amending

Provide further explanation on line 2. Explain each change separately and in detail. Include:

- Item being changed.
- Reason the change was needed. Include in your explanation the documents you have attached to support the changes made.

Attach to amended tax return:

- Federal schedules if you made a change to your federal tax return.
- Documents supporting each change, such as corrected federal Form(s) W-2 or 1099, Schedule(s) K-1, escrow statements, court documents, contracts, etc.

Your refund may be denied or delayed if you did not explain in sufficient detail the changes made or did not attach the supporting documents and revised forms. Attach additional pages if needed to provide a clear, detailed explanation. Be sure to include your name and SSN or ITIN on each attachment.

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 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.