

CALIFORNIA

540 2EZ

Forms & Instructions

2019

Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA
Franchise Tax Board

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What's New and Other Important Information for 2019

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to coveredca.com. For information about the penalty, go to ftb.ca.gov/healthmandate.

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (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. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. 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 the instructions for line 24 of Form 540 2EZ, California Resident Income Tax Return and get form FTB 3514, California Earned Income Tax Credit.

California Earned Income Tax Credit (EITC) – 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.

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income net earnings from self employment. 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.

Earned income thresholds have also increased. You may now qualify for the refundable EITC if you have earned income of less than \$30,001.

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

Voluntary Contributions – You may contribute to the following new fund:

- Suicide Prevention Voluntary Tax Contribution Fund

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previous filed income tax return. For additional information, see “Instructions for Filing a 2019 Amended Return” on page 15.

Improper Withholding on Severance Paid to Veterans – The 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.

Electronic Funds Withdrawal (EFW) – Make extension payments using tax preparation software. Check with your software provider to determine if they support EFW for extension payments.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 26.

MyFTB – Make tax time less taxing! Check MyFTB for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to ftb.ca.gov and login or register for MyFTB.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

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.

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov/e-pay. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, EFW as part of the e-file tax return, or your credit card.

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.

Head of Household – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH 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 “[Order Forms and Publications](#)” or go to ftb.ca.gov/forms.

Qualifying to Use Form 540 2EZ

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

General	<ul style="list-style-type: none"> California resident entire year Not blind
Filing Status	<ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying widow(er)
You May	<ul style="list-style-type: none"> Be claimed as a dependent by another taxpayer (see Note below) Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.
Dependents	0 – 3 allowed
Types of Income	<ul style="list-style-type: none"> Wages, salaries, and tips Pension Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) Unemployment Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) Paid Family Leave Interest and Dividends U.S. Social Security Tier 1 and Tier 2 Railroad Retirement
Total Income	<ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow(er)) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
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	<ul style="list-style-type: none"> Personal exemption (see Note below) Senior exemption Up to three dependent exemptions
Credits	<ul style="list-style-type: none"> Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child 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 \$15,087.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$30,124.
- You are head of household and your total income is less than or equal to \$21,324.
- 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 Tax Credit; see page 63 for more information.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.)	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, California Head of Household Filing Status.)	Under 65	18,241	30,841	40,291	14,593	27,193	36,643
	65 or older	24,341	33,791	41,351	20,693	30,143	37,703
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	36,485	49,085	58,535	29,190	41,790	51,240
	65 or older (one spouse/RDP)	42,585	52,035	59,595	35,290	44,740	52,300
	65 or older (both spouses/RDPs)	48,685	58,135	65,695	41,390	50,840	58,400
Qualifying widow(er)	Under 65		30,841	40,291		27,193	36,643
	65 or older		33,791	41,351		30,143	37,703
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 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 \$18,241
- California adjusted gross income is more than \$14,593

Married/RDP filing jointly and either of the following apply:

- Gross income is more than \$36,485
- California adjusted gross income is more than \$29,190

Qualifying widow(er) and either of the following apply:

- Gross income is more than \$30,841
- California adjusted gross income is more than \$27,193

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	\$4,187
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$ 8,724

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 15, 2020, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2020. Any tax due must be paid by April 15, 2020, to avoid penalties and interest. See form FTB 3519. 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.

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 W-2 s. What do I do?

If all your federal Forms W-2 were not received by January 31, 2020, 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 34 and line 35. 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. 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 Internal Revenue Service (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. Either file an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return or send a copy of the 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."

2019 Instructions for Form 540 2EZ

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" on page 3.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2019. 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 2018.
- You have Real Estate or Other Withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 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 2019 Amended Return" on page 15.

Social security benefits may be taxable for federal tax purposes but are **not** taxable for California tax purposes.

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.

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

Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN 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.

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 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

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, 2019:

- 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 widowed before January 1, 2019, and did not remarry or enter into another RDP in 2019 (see Qualifying Widow[er]).

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, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter into another RDP in 2019.
- Your spouse/RDP died in 2020 before the 2019 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, California 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, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- 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 (HOH) filing status was determined. To get form FTB 3532, see "Automated Phone Service" or go to ftb.ca.gov/forms.

Qualifying Widow(er)

You are a qualifying widow(er) if **all** of the items below apply:

- Your spouse/RDP died in 2017 or 2018, and you did not remarry or enter into another RDP in 2019.
- 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 2019:
 - The child had gross income of \$4,200 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 widow(er)” filing status.
- This child lived in your home for all of 2019. 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 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	\$15,087
Married/RDP filing jointly or Qualifying widow(er)	\$30,124
Head of Household	\$21,324

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

Single	\$4,187
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,724

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 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse’s/RDP’s) 65th birthday is January 1, 2020, you are considered to be age 65 on December 31, 2019.

Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter “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 claim more than three dependents get Form 540 online at ftb.ca.gov/forms or file online through **CalFile** or **e-file**.

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, 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.



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 information regarding the federal Pension Protection Act of 2006, go to ftb.ca.gov and search for **conformity**. **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 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 right one. If your filing status is:

Single	Go to page 39
Married/RDP filing jointly or Qualifying widow(er)	Go to page 45
Head of Household	Go to page 57

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

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:	
<ul style="list-style-type: none"> • Single, go to page 39. • Married/RDP filing jointly or Qualifying widow(er), go to page 45. • Head of household, go to page 57 	} 1 _____
2. If single or head of household, enter \$122	
<ul style="list-style-type: none"> • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$244 • If married/RDP and only one spouse/RDP can be claimed, enter \$122 • If qualifying widow(er), enter \$244 	} 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 \$122. If you entered 2 in the box on line 7, enter \$244.

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 page 11 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, box 12. 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 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23 – Earned Income Tax Credit (EITC)

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

Line 24 - Young Child Tax Credit (YCTC)

Enter your YCTC from form FTB 3514, line 28.

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 or (TTY) 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 12 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.

- 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.

Use Tax Worksheet (See Instructions Below.)

Use whole dollars only.

- 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
- Enter the applicable sales and use tax rate. _____
- Multiply Line 1 by the tax rate on Line 2. Enter result here \$ _____00
- 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
- Add Lines 3 and 4. This is your total use tax \$ _____00
- Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below \$ _____00
- 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 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 or (TTY) 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.

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.

Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$1
\$10,000 to \$19,999	\$3
\$20,000 to \$29,999	\$5
\$30,000 to \$39,999	\$7
\$40,000 to \$49,999	\$9
\$50,000 to \$59,999	\$12
\$60,000 to \$69,999	\$14
\$70,000 to \$79,999	\$16
\$80,000 to \$89,999	\$18
\$90,000 to \$99,999	\$20
\$100,000 to \$124,999	\$24
\$125,000 to \$149,999	\$29
\$150,000 to \$174,999	\$34
\$175,000 to \$199,999	\$39
More than \$199,999 – Multiply AGI by 0.021% (x0.00021)	

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.

Line 30 – Tax Due

If the amount on line 27 is less than the amount on line 21, subtract the amount on line 27 from the amount on line 21. Enter the result on line 30. 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, Side 3. 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, 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 32 – Amount You Owe

If you do not have an amount on line 29, add the amount on line 28, line 30, and line 31. Enter the result on line 32.

If you have an amount on line 29 and the amount on line 31 is more than line 29, subtract line 29 from line 31. Enter the difference on line 32.

Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and underpayment penalties. However, the underpayment 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 on the next page 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 Official Payments Corporation to offer you this service. Official Payments Corporation charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corporation online payment center at officialpayments.com or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 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 "2019 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 33 – Refund or No Amount Due

Did you report an amount on line 31?

No Enter the amount from line 29 on line 33. 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 31 is:

- Less than the amount on line 29, subtract line 31 from line 29 and enter the difference on line 33. This is your refund amount.
- More than the amount on line 29, enter zero on line 33.

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 34 and line 35. 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 on the following page.

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 34 and line 35 must equal the total amount of your refund on line 33. If line 34 and line 35 do not equal line 33, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California 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 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 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, 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.

The diagram shows a check with the following fields and annotations:

- Payee:** John Doe, Mary Doe, 1234 Main Street, Anytown, CA 99999
- Amount:** 1234 (with a note "15-0000/0000" next to it)
- Pay to the order of:** \$ [] DOLLARS
- Bank:** ANYTOWN BANK, Anytown, CA 99999
- Routing number:** I 250250025
- Account number:** I 202020 1234
- Check number:** 1234 (with a note "Do not include the check number")

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.

Sign Your Tax Return

Sign your tax return on Side 4. 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 bottom of Side 4 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 2019 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 2020 tax return. This is April 15, 2021, 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 4 of Form 540 2EZ.

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

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



e-file and skip this page! The 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. **Do Not Mail This Record. Keep With Your Tax Records.**

1. Were you a resident of California for the entire year in 2019? 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 2019, and is otherwise qualified. YES. Go to question 2. NO. Stop. File Form 540NR. Go to ftb.ca.gov/forms for more information regarding these forms.	
2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16: <ul style="list-style-type: none"> • \$42,932 or less if single; or • \$85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)? YES. Go to question 3. NO. Stop here. You do not qualify for this credit.	
3. Did you pay rent, for at least half of 2019, 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.	
4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019? NO. Go to question 6. YES. Go to question 5.	
5. For more than half the year in 2019, 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.	
6. Was the property you rented exempt from property tax in 2019? 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.	
7. Did you claim the homeowner's property tax exemption anytime during 2019? 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.	
8. Were you single in 2019? YES. Go to question 11. NO. Go to question 9.	
9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019? 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.	
10. Did you and your spouse/RDP maintain separate residences for the entire year in 2019? YES. Go to question 11. NO. Stop here. You do not qualify for this credit.	
11. If you are: <ul style="list-style-type: none"> • Single, enter \$60 on Form 540 2EZ, line 19. • Head of household or qualifying widow(er), 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 2019, which qualified you for this credit.	

Street Address	City, State, and ZIP Code	Dates Rented in 2019 (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 _____		

Additional Information

Privacy Notice

The Franchise Tax Board (FTB) considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests:

We ask for tax return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility:

You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility:

California Revenue and Taxation Code Sections 18501 and 18621 require you to file a tax return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted, if you do not provide the information we ask for or you provide fraudulent information.

Information Disclosures:

As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you. For the full text of the FTB's Privacy Notice, get FTB 1131 ENG/SP.

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. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

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 Publication 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 Use Tax Lookup Table on page 8, 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 or (TTY) 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.

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, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$244 or \$122 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 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 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 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 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 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 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California 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 443, Schools Not Prisons Voluntary Tax Contribution Fund – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

Advanced Draft
as of 12/17/19

Instructions for Filing a 2019 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 address, 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 33. Next complete the California 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 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue a paper check.

Purpose

Use Form 540 2EZ to amend your original 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 1040X, 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 I 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 on page 63.

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 a 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" shown above may change from joint to separate tax returns after the due date of the tax return.

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 an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow the 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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2019 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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (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. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. 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.

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 California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

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.

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 CA 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.

A Purpose

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

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 \$55,952 to qualify for the federal credit, and 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.

Specific Instructions

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 below 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 below to determine if you qualify for the credit.

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. Federal AGI**
In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b 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 social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.**
Yes Continue.
No Stop here, you cannot take the credit.
- c. Is your filing status married filing separately?**
Yes Stop here, you cannot take the credit.
No Continue.
- d. Are you filing federal Form 2555, Foreign Earned Income?**
Yes Stop here, you cannot take the credit.
No Continue.
- e. Were you or your spouse/RDP a nonresident alien for any part of 2019?**
Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No Continue.
- f. 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.
- g. 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 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 6. 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 or 1040-SR), 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 or 1040-SR), line 8. If the result is zero or less, enter -0-	9 _____
10 Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22.	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 \$3,828 ?	
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.	

Worksheet 2 – Investment Income

Form 540 2EZ Filer

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 10	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 \$3,828 ?	
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 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, 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 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. 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 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 Publication 596 for more information.

Qualifying Child Questionnaire

- Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes** Continue.
 - No** Go to Step 4.
- Are you filing a joint return for 2019?
 - Yes** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
 - No** Continue.
- Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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 information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter "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. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, 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 by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 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 2019, 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 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 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 Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, 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 8b 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 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 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 2019?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2019? For more information get federal Publication 596.

Yes Skip questions e and f; go to Step 5.

No Continue.

- e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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 2019 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

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

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable 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, Wage and Tax Statement, 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, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

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

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. Show 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 or Schedule F, box B.

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

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. **1** _____
- 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.
- Enter the amount from federal Form 1040 or 1040-SR, line 8b **3** _____
- 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

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,705?
 - 1 qualifying child, is the amount on line 3 less than \$5,564?
 - 2 qualifying children, is the amount on line 3 less than \$7,811?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,811?**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** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

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

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

Worksheet 4 - CA 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 – CA 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. CA 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 or line 29.	10 _____

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 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.
- 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.

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

If you meet all of the above requirements, 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.

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

Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

Line 25 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your CA 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 \$20.

Line 28 – 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 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

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

Line 29 – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29.

However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

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

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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.
- 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 . . .			
1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

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 . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521

2019 Earned Income Tax Credit Table

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- 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 . . .			
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

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 . . .			
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

2019 Earned Income Tax Credit Table

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- 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.
- 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 . . .			
8001	8050	171	897	2583	2906
8051	8100	171	882	2566	2887
8101	8150	170	868	2549	2867
8151	8200	170	853	2532	2848
8201	8250	170	839	2515	2829
8251	8300	169	824	2498	2810
8301	8350	169	810	2481	2791
8351	8400	168	795	2464	2772
8401	8450	168	781	2447	2753
8451	8500	168	767	2430	2734
8501	8550	167	752	2413	2714
8551	8600	167	738	2396	2695
8601	8650	166	723	2379	2676
8651	8700	166	709	2362	2657
8701	8750	166	694	2345	2638
8751	8800	165	680	2328	2619
8801	8850	165	665	2311	2600
8851	8900	165	651	2294	2581
8901	8950	164	637	2277	2561
8951	9000	164	622	2260	2542
9001	9050	163	608	2243	2523
9051	9100	163	593	2226	2504
9101	9150	163	579	2209	2485
9151	9200	162	564	2192	2466
9201	9250	162	550	2175	2447
9251	9300	161	535	2158	2428
9301	9350	161	521	2141	2408
9351	9400	161	506	2124	2389
9401	9450	160	504	2107	2370
9451	9500	160	502	2090	2351
9501	9550	159	501	2073	2332
9551	9600	159	500	2056	2313
9601	9650	159	499	2039	2294
9651	9700	158	498	2022	2275
9701	9750	158	496	2005	2255
9751	9800	157	495	1988	2236
9801	9850	157	494	1971	2217
9851	9900	157	493	1954	2198
9901	9950	156	491	1937	2179
9951	10000	156	490	1920	2160

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 . . .			
10001	10050	156	489	1903	2141
10051	10100	155	488	1886	2122
10101	10150	155	487	1869	2102
10151	10200	154	485	1852	2083
10201	10250	154	484	1835	2064
10251	10300	154	483	1818	2045
10301	10350	153	482	1801	2026
10351	10400	153	480	1784	2007
10401	10450	152	479	1767	1988
10451	10500	152	478	1750	1969
10501	10550	152	477	1733	1949
10551	10600	151	476	1716	1930
10601	10650	151	474	1699	1911
10651	10700	150	473	1682	1892
10701	10750	150	472	1665	1873
10751	10800	150	471	1648	1854
10801	10850	149	469	1631	1835
10851	10900	149	468	1614	1816
10901	10950	148	467	1597	1796
10951	11000	148	466	1580	1777
11001	11050	148	464	1563	1758
11051	11100	147	463	1546	1739
11101	11150	147	462	1529	1720
11151	11200	147	461	1512	1701
11201	11250	146	460	1495	1682
11251	11300	146	458	1478	1663
11301	11350	145	457	1461	1643
11351	11400	145	456	1444	1624
11401	11450	145	455	1427	1605
11451	11500	144	453	1410	1586
11501	11550	144	452	1393	1567
11551	11600	143	451	1376	1548
11601	11650	143	450	1359	1529
11651	11700	143	449	1342	1510
11701	11750	142	447	1325	1490
11751	11800	142	446	1308	1471
11801	11850	141	445	1291	1452
11851	11900	141	444	1274	1433
11901	11950	141	442	1257	1414
11951	12000	140	441	1240	1395

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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.
- 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 . . .			
12001	12050	140	440	1223	1376
12051	12100	139	439	1206	1357
12101	12150	139	438	1189	1337
12151	12200	139	436	1172	1318
12201	12250	138	435	1155	1299
12251	12300	138	434	1138	1280
12301	12350	138	433	1121	1261
12351	12400	137	431	1104	1242
12401	12450	137	430	1087	1223
12451	12500	136	429	1070	1204
12501	12550	136	428	1053	1184
12551	12600	136	427	1036	1165
12601	12650	135	425	1019	1146
12651	12700	135	424	1002	1127
12701	12750	134	423	985	1108
12751	12800	134	422	968	1089
12801	12850	134	420	951	1070
12851	12900	133	419	934	1051
12901	12950	133	418	917	1031
12951	13000	132	417	900	1012
13001	13050	132	416	883	993
13051	13100	132	414	866	974
13101	13150	131	413	849	955
13151	13200	131	412	832	936
13201	13250	131	411	815	917
13251	13300	130	409	798	898
13301	13350	130	408	781	878
13351	13400	129	407	764	859
13401	13450	129	406	747	840
13451	13500	129	405	730	821
13501	13550	128	403	713	802
13551	13600	128	402	696	783
13601	13650	127	401	679	764
13651	13700	127	400	662	745
13701	13750	127	398	645	725
13751	13800	126	397	628	706
13801	13850	126	396	611	687
13851	13900	125	395	594	668
13901	13950	125	393	577	649
13951	14000	125	392	560	630

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 . . .			
14001	14050	124	391	543	611
14051	14100	124	390	526	592
14101	14150	123	389	509	572
14151	14200	123	387	503	553
14201	14250	123	386	502	534
14251	14300	122	385	500	515
14301	14350	122	384	499	504
14351	14400	122	382	497	502
14401	14450	121	381	495	501
14451	14500	121	380	494	499
14501	14550	120	379	492	497
14551	14600	120	378	491	496
14601	14650	120	376	489	494
14651	14700	119	375	488	493
14701	14750	119	374	486	491
14751	14800	118	373	484	489
14801	14850	118	371	483	488
14851	14900	118	370	481	486
14901	14950	117	369	480	484
14951	15000	117	368	478	483
15001	15050	116	367	476	481
15051	15100	116	365	475	480
15101	15150	116	364	473	478
15151	15200	115	363	472	476
15201	15250	115	362	470	475
15251	15300	114	360	468	473
15301	15350	114	359	467	472
15351	15400	114	358	465	470
15401	15450	113	357	464	468
15451	15500	113	356	462	467
15501	15550	113	354	460	465
15551	15600	112	353	459	464
15601	15650	112	352	457	462
15651	15700	111	351	456	460
15701	15750	111	349	454	459
15751	15800	111	348	452	457
15801	15850	110	347	451	456
15851	15900	110	346	449	454
15901	15950	109	345	448	452
15951	16000	109	343	446	451

2019 Earned Income Tax Credit Table

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- 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 . . .			
16001	16050	109	342	444	449
16051	16100	108	341	443	448
16101	16150	108	340	441	446
16151	16200	107	338	440	444
16201	16250	107	337	438	443
16251	16300	107	336	437	441
16301	16350	106	335	435	439
16351	16400	106	334	433	438
16401	16450	105	332	432	436
16451	16500	105	331	430	435
16501	16550	105	330	429	433
16551	16600	104	329	427	431
16601	16650	104	327	425	430
16651	16700	104	326	424	428
16701	16750	103	325	422	427
16751	16800	103	324	421	425
16801	16850	102	323	419	423
16851	16900	102	321	417	422
16901	16950	102	320	416	420
16951	17000	101	319	414	419
17001	17050	101	318	413	417
17051	17100	100	316	411	415
17101	17150	100	315	409	414
17151	17200	100	314	408	412
17201	17250	99	313	406	411
17251	17300	99	311	405	409
17301	17350	98	310	403	407
17351	17400	98	309	401	406
17401	17450	98	308	400	404
17451	17500	97	307	398	403
17501	17550	97	305	397	401
17551	17600	96	304	395	399
17601	17650	96	303	393	398
17651	17700	96	302	392	396
17701	17750	95	300	390	395
17751	17800	95	299	389	393
17801	17850	95	298	387	391
17851	17900	94	297	386	390
17901	17950	94	296	384	388
17951	18000	93	294	382	386

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 . . .			
18001	18050	93	293	381	385
18051	18100	93	292	379	383
18101	18150	92	291	378	382
18151	18200	92	289	376	380
18201	18250	91	288	374	378
18251	18300	91	287	373	377
18301	18350	91	286	371	375
18351	18400	90	285	370	374
18401	18450	90	283	368	372
18451	18500	89	282	366	370
18501	18550	89	281	365	369
18551	18600	89	280	363	367
18601	18650	88	278	362	366
18651	18700	88	277	360	364
18701	18750	87	276	358	362
18751	18800	87	275	357	361
18801	18850	87	274	355	359
18851	18900	86	272	354	358
18901	18950	86	271	352	356
18951	19000	86	270	350	354
19001	19050	85	269	349	353
19051	19100	85	267	347	351
19101	19150	84	266	346	350
19151	19200	84	265	344	348
19201	19250	84	264	342	346
19251	19300	83	263	341	345
19301	19350	83	261	339	343
19351	19400	82	260	338	341
19401	19450	82	259	336	340
19451	19500	82	258	335	338
19501	19550	81	256	333	337
19551	19600	81	255	331	335
19601	19650	80	254	330	333
19651	19700	80	253	328	332
19701	19750	80	252	327	330
19751	19800	79	250	325	329
19801	19850	79	249	323	327
19851	19900	79	248	322	325
19901	19950	78	247	320	324
19951	20000	78	245	319	322

2019 Earned Income Tax Credit Table

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- 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 . . .			
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	289
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

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 . . .			
22001	22050	62	195	253	256
22051	22100	61	194	252	255
22101	22150	61	193	250	253
22151	22200	61	192	248	252
22201	22250	60	190	247	250
22251	22300	60	189	245	248
22301	22350	59	188	244	247
22351	22400	59	187	242	245
22401	22450	59	185	240	243
22451	22500	58	184	239	242
22501	22550	58	183	237	240
22551	22600	57	182	236	239
22601	22650	57	181	234	237
22651	22700	57	179	233	235
22701	22750	56	178	231	234
22751	22800	56	177	229	232
22801	22850	55	176	228	231
22851	22900	55	174	226	229
22901	22950	55	173	225	227
22951	23000	54	172	223	226
23001	23050	54	171	221	224
23051	23100	53	170	220	223
23101	23150	53	168	218	221
23151	23200	53	167	217	219
23201	23250	52	166	215	218
23251	23300	52	165	213	216
23301	23350	52	163	212	215
23351	23400	51	162	210	213
23401	23450	51	161	209	211
23451	23500	50	160	207	210
23501	23550	50	158	205	208
23551	23600	50	157	204	207
23601	23650	49	156	202	205
23651	23700	49	155	201	203
23701	23750	48	154	199	202
23751	23800	48	152	197	200
23801	23850	48	151	196	199
23851	23900	47	150	194	197
23901	23950	47	149	193	195
23951	24000	46	147	191	194

2019 Earned Income Tax Credit Table

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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 . . .			
24001	24050	46	146	189	192
24051	24100	46	145	188	190
24101	24150	45	144	186	189
24151	24200	45	143	185	187
24201	24250	44	141	183	186
24251	24300	44	140	182	184
24301	24350	44	139	180	182
24351	24400	43	138	178	181
24401	24450	43	136	177	179
24451	24500	43	135	175	178
24501	24550	42	134	174	176
24551	24600	42	133	172	174
24601	24650	41	132	170	173
24651	24700	41	130	169	171
24701	24750	41	129	167	170
24751	24800	40	128	166	168
24801	24850	40	127	164	166
24851	24900	39	125	162	165
24901	24950	39	124	161	163
24951	25000	39	123	159	162
25001	25050	38	122	158	160
25051	25100	38	121	156	158
25101	25150	37	119	154	157
25151	25200	37	118	153	155
25201	25250	37	117	151	154
25251	25300	36	116	150	152
25301	25350	36	114	148	150
25351	25400	35	113	146	149
25401	25450	35	112	145	147
25451	25500	35	111	143	145
25501	25550	34	110	142	144
25551	25600	34	108	140	142
25601	25650	34	107	138	141
25651	25700	33	106	137	139
25701	25750	33	105	135	137
25751	25800	32	103	134	136
25801	25850	32	102	132	134
25851	25900	32	101	131	133
25901	25950	31	100	129	131
25951	26000	31	99	127	129

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 . . .			
26001	26050	30	97	126	128
26051	26100	30	96	124	126
26101	26150	30	95	123	125
26151	26200	29	94	121	123
26201	26250	29	92	119	121
26251	26300	28	91	118	120
26301	26350	28	90	116	118
26351	26400	28	89	115	117
26401	26450	27	87	113	115
26451	26500	27	86	111	113
26501	26550	26	85	110	112
26551	26600	26	84	108	110
26601	26650	26	83	107	109
26651	26700	25	81	105	107
26701	26750	25	80	103	105
26751	26800	25	79	102	104
26801	26850	24	78	100	102
26851	26900	24	76	99	101
26901	26950	23	75	97	99
26951	27000	23	74	95	97
27001	27050	23	73	94	96
27051	27100	22	72	92	94
27101	27150	22	70	91	92
27151	27200	21	69	89	91
27201	27250	21	68	87	89
27251	27300	21	67	86	88
27301	27350	20	65	84	86
27351	27400	20	64	83	84
27401	27450	19	63	81	83
27451	27500	19	62	80	81
27501	27550	19	61	78	80
27551	27600	18	59	76	78
27601	27650	18	58	75	76
27651	27700	18	57	73	75
27701	27750	17	56	72	73
27751	27800	17	54	70	72
27801	27850	16	53	68	70
27851	27900	16	52	67	68
27901	27950	16	51	65	67
27951	28000	15	50	64	65

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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	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1

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2019 California 2EZ Table

Single

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 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
0	15,087	0	0	0	0
15,088	15,187	2	0	0	0
15,188	15,287	4	0	0	0
15,288	15,387	6	0	0	0
15,388	15,487	8	0	0	0
15,488	15,587	10	0	0	0
15,588	15,687	12	0	0	0
15,688	15,787	14	0	0	0
15,788	15,887	16	0	0	0
15,888	15,987	18	0	0	0
15,988	16,087	20	0	0	0
16,088	16,187	22	0	0	0
16,188	16,287	24	0	0	0
16,288	16,387	26	0	0	0
16,388	16,487	28	0	0	0
16,488	16,587	30	0	0	0
16,588	16,687	32	0	0	0
16,688	16,787	34	0	0	0
16,788	16,887	36	0	0	0
16,888	16,987	38	0	0	0
16,988	17,087	40	0	0	0
17,088	17,187	42	0	0	0
17,188	17,287	44	0	0	0
17,288	17,387	46	0	0	0
17,388	17,487	48	0	0	0
17,488	17,587	50	0	0	0
17,588	17,687	52	0	0	0
17,688	17,787	54	0	0	0
17,788	17,887	56	0	0	0
17,888	17,987	58	0	0	0
17,988	18,087	60	0	0	0
18,088	18,187	62	0	0	0
18,188	18,287	64	0	0	0
18,288	18,387	66	0	0	0
18,388	18,487	68	0	0	0
18,488	18,587	70	0	0	0
18,588	18,687	72	0	0	0
18,688	18,787	74	0	0	0
18,788	18,887	76	0	0	0
18,888	18,987	78	0	0	0
18,988	19,087	80	0	0	0
19,088	19,187	82	0	0	0
19,188	19,287	84	0	0	0
19,288	19,387	86	0	0	0
19,388	19,487	88	0	0	0
19,488	19,587	90	0	0	0
19,588	19,687	92	0	0	0
19,688	19,787	94	0	0	0
19,788	19,887	96	0	0	0
19,888	19,987	98	0	0	0
19,988	20,087	100	0	0	0
20,088	20,187	102	0	0	0
20,188	20,287	104	0	0	0
20,288	20,387	106	0	0	0
20,388	20,487	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
20,488	20,587	110	0	0	0
20,588	20,687	112	0	0	0
20,688	20,787	114	0	0	0
20,788	20,887	116	0	0	0
20,888	20,987	118	0	0	0
20,988	21,087	120	0	0	0
21,088	21,187	122	0	0	0
21,188	21,287	124	0	0	0
21,288	21,387	126	0	0	0
21,388	21,487	128	0	0	0
21,488	21,587	130	0	0	0
21,588	21,687	132	0	0	0
21,688	21,787	134	0	0	0
21,788	21,887	136	0	0	0
21,888	21,987	138	0	0	0
21,988	22,087	140	0	0	0
22,088	22,187	142	0	0	0
22,188	22,287	144	0	0	0
22,288	22,387	146	0	0	0
22,388	22,487	148	0	0	0
22,488	22,587	150	0	0	0
22,588	22,687	152	0	0	0
22,688	22,787	154	0	0	0
22,788	22,887	156	0	0	0
22,888	22,987	158	0	0	0
22,988	23,087	160	0	0	0
23,088	23,187	162	0	0	0
23,188	23,287	164	0	0	0
23,288	23,387	166	0	0	0
23,388	23,487	168	0	0	0
23,488	23,587	170	0	0	0
23,588	23,687	172	0	0	0
23,688	23,787	174	0	0	0
23,788	23,887	176	0	0	0
23,888	23,987	178	0	0	0
23,988	24,087	180	0	0	0
24,088	24,187	182	0	0	0
24,188	24,287	184	0	0	0
24,288	24,387	186	0	0	0
24,388	24,487	188	0	0	0
24,488	24,587	190	0	0	0
24,588	24,687	192	0	0	0
24,688	24,787	194	0	0	0
24,788	24,887	196	0	0	0
24,888	24,987	198	0	0	0
24,988	25,087	200	0	0	0
25,088	25,187	202	0	0	0
25,188	25,287	204	0	0	0
25,288	25,387	206	0	0	0
25,388	25,487	208	0	0	0
25,488	25,587	212	0	0	0
25,588	25,687	216	0	0	0
25,688	25,787	220	0	0	0
25,788	25,887	224	0	0	0
25,888	25,987	228	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,988	26,087	232	0	0	0
26,088	26,187	236	0	0	0
26,188	26,287	240	0	0	0
26,288	26,387	244	0	0	0
26,388	26,487	248	0	0	0
26,488	26,587	252	0	0	0
26,588	26,687	256	0	0	0
26,688	26,787	260	0	0	0
26,788	26,887	264	0	0	0
26,888	26,987	268	0	0	0
26,988	27,087	272	0	0	0
27,088	27,187	276	0	0	0
27,188	27,287	280	0	0	0
27,288	27,387	284	0	0	0
27,388	27,487	288	0	0	0
27,488	27,587	292	0	0	0
27,588	27,687	296	0	0	0
27,688	27,787	300	0	0	0
27,788	27,887	304	0	0	0
27,888	27,987	308	0	0	0
27,988	28,087	312	0	0	0
28,088	28,187	316	0	0	0
28,188	28,287	320	0	0	0
28,288	28,387	324	0	0	0
28,388	28,487	328	0	0	0
28,488	28,587	332	0	0	0
28,588	28,687	336	0	0	0
28,688	28,787	340	0	0	0
28,788	28,887	344	0	0	0
28,888	28,987	348	0	0	0
28,988	29,087	352	0	0	0
29,088	29,187	356	0	0	0
29,188	29,287	360	0	0	0
29,288	29,387	364	0	0	0
29,388	29,487	368	0	0	0
29,488	29,587	372	0	0	0
29,588	29,687	376	0	0	0
29,688	29,787	380	2	0	0
29,788	29,887	384	6	0	0
29,888	29,987	388	10	0	0
29,988	30,087	392	14	0	0
30,088	30,187	396	18	0	0
30,188	30,287	400	22	0	0
30,288	30,387	404	26	0	0
30,388	30,487	408	30	0	0
30,488	30,587	412	34	0	0
30,588	30,687	416	38	0	0
30,688	30,787	420	42	0	0
30,788	30,887	424	46	0	0
30,888	30,987	428	50	0	0
30,988	31,087	432	54	0	0
31,088	31,187	436	58	0	0
31,188	31,287	440	62	0	0
31,288	31,387	444	66	0	0
31,388	31,487	448	70	0	0

Continued on next page.

2019 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 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
97,488	97,587	5,695	5,317	4,939	4,561
97,588	97,687	5,705	5,327	4,949	4,571
97,688	97,787	5,714	5,336	4,958	4,580
97,788	97,887	5,723	5,345	4,967	4,589
97,888	97,987	5,732	5,354	4,976	4,598
97,988	98,087	5,742	5,364	4,986	4,608
98,088	98,187	5,751	5,373	4,995	4,617
98,188	98,287	5,760	5,382	5,004	4,626
98,288	98,387	5,770	5,392	5,014	4,636
98,388	98,487	5,779	5,401	5,023	4,645
98,488	98,587	5,788	5,410	5,032	4,654
98,588	98,687	5,798	5,420	5,042	4,664
98,688	98,787	5,807	5,429	5,051	4,673
98,788	98,887	5,816	5,438	5,060	4,682
98,888	98,987	5,825	5,447	5,069	4,691
98,988	99,087	5,835	5,457	5,079	4,701
99,088	99,187	5,844	5,466	5,088	4,710
99,188	99,287	5,853	5,475	5,097	4,719
99,288	99,387	5,863	5,485	5,107	4,729
99,388	99,487	5,872	5,494	5,116	4,738
99,488	99,587	5,881	5,503	5,125	4,747
99,588	99,687	5,891	5,513	5,135	4,757
99,688	99,787	5,900	5,522	5,144	4,766
99,788	99,887	5,909	5,531	5,153	4,775
99,888	99,987	5,918	5,540	5,162	4,784
99,988	100,000	5,928	5,550	5,172	4,794

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

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 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
0	30,124	0	0	0	0
30,125	30,224	2	0	0	0
30,225	30,324	4	0	0	0
30,325	30,424	6	0	0	0
30,425	30,524	8	0	0	0
30,525	30,624	10	0	0	0
30,625	30,724	12	0	0	0
30,725	30,824	14	0	0	0
30,825	30,924	16	0	0	0
30,925	31,024	18	0	0	0
31,025	31,124	20	0	0	0
31,125	31,224	22	0	0	0
31,225	31,324	24	0	0	0
31,325	31,424	26	0	0	0
31,425	31,524	28	0	0	0
31,525	31,624	30	0	0	0
31,625	31,724	32	0	0	0
31,725	31,824	34	0	0	0
31,825	31,924	36	0	0	0
31,925	32,024	38	0	0	0
32,025	32,124	40	0	0	0
32,125	32,224	42	0	0	0
32,225	32,324	44	0	0	0
32,325	32,424	46	0	0	0
32,425	32,524	48	0	0	0
32,525	32,624	50	0	0	0
32,625	32,724	52	0	0	0
32,725	32,824	54	0	0	0
32,825	32,924	56	0	0	0
32,925	33,024	58	0	0	0
33,025	33,124	60	0	0	0
33,125	33,224	62	0	0	0
33,225	33,324	64	0	0	0
33,325	33,424	66	0	0	0
33,425	33,524	68	0	0	0
33,525	33,624	70	0	0	0
33,625	33,724	72	0	0	0
33,725	33,824	74	0	0	0
33,825	33,924	76	0	0	0
33,925	34,024	78	0	0	0
34,025	34,124	80	0	0	0
34,125	34,224	82	0	0	0
34,225	34,324	84	0	0	0
34,325	34,424	86	0	0	0
34,425	34,524	88	0	0	0
34,525	34,624	90	0	0	0
34,625	34,724	92	0	0	0
34,725	34,824	94	0	0	0
34,825	34,924	96	0	0	0
34,925	35,024	98	0	0	0
35,025	35,124	100	0	0	0
35,125	35,224	102	0	0	0
35,225	35,324	104	0	0	0
35,325	35,424	106	0	0	0
35,425	35,524	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
35,525	35,624	110	0	0	0
35,625	35,724	112	0	0	0
35,725	35,824	114	0	0	0
35,825	35,924	116	0	0	0
35,925	36,024	118	0	0	0
36,025	36,124	120	0	0	0
36,125	36,224	122	0	0	0
36,225	36,324	124	0	0	0
36,325	36,424	126	0	0	0
36,425	36,524	128	0	0	0
36,525	36,624	130	0	0	0
36,625	36,724	132	0	0	0
36,725	36,824	134	0	0	0
36,825	36,924	136	0	0	0
36,925	37,024	138	0	0	0
37,025	37,124	140	0	0	0
37,125	37,224	142	0	0	0
37,225	37,324	144	0	0	0
37,325	37,424	146	0	0	0
37,425	37,524	148	0	0	0
37,525	37,624	150	0	0	0
37,625	37,724	152	0	0	0
37,725	37,824	154	0	0	0
37,825	37,924	156	0	0	0
37,925	38,024	158	0	0	0
38,025	38,124	160	0	0	0
38,125	38,224	162	0	0	0
38,225	38,324	164	0	0	0
38,325	38,424	166	0	0	0
38,425	38,524	168	0	0	0
38,525	38,624	170	0	0	0
38,625	38,724	172	0	0	0
38,725	38,824	174	0	0	0
38,825	38,924	176	0	0	0
38,925	39,024	178	0	0	0
39,025	39,124	180	0	0	0
39,125	39,224	182	0	0	0
39,225	39,324	184	0	0	0
39,325	39,424	186	0	0	0
39,425	39,524	188	0	0	0
39,525	39,624	190	0	0	0
39,625	39,724	192	0	0	0
39,725	39,824	194	0	0	0
39,825	39,924	196	0	0	0
39,925	40,024	198	0	0	0
40,025	40,124	200	0	0	0
40,125	40,224	202	0	0	0
40,225	40,324	204	0	0	0
40,325	40,424	206	0	0	0
40,425	40,524	208	0	0	0
40,525	40,624	210	0	0	0
40,625	40,724	212	0	0	0
40,725	40,824	214	0	0	0
40,825	40,924	216	0	0	0
40,925	41,024	218	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,025	41,124	220	0	0	0
41,125	41,224	222	0	0	0
41,225	41,324	224	0	0	0
41,325	41,424	226	0	0	0
41,425	41,524	228	0	0	0
41,525	41,624	230	0	0	0
41,625	41,724	232	0	0	0
41,725	41,824	234	0	0	0
41,825	41,924	236	0	0	0
41,925	42,024	238	0	0	0
42,025	42,124	240	0	0	0
42,125	42,224	242	0	0	0
42,225	42,324	244	0	0	0
42,325	42,424	246	0	0	0
42,425	42,524	248	0	0	0
42,525	42,624	250	0	0	0
42,625	42,724	252	0	0	0
42,725	42,824	254	0	0	0
42,825	42,924	256	0	0	0
42,925	43,024	258	0	0	0
43,025	43,124	260	0	0	0
43,125	43,224	262	0	0	0
43,225	43,324	264	0	0	0
43,325	43,424	266	0	0	0
43,425	43,524	268	0	0	0
43,525	43,624	270	0	0	0
43,625	43,724	272	0	0	0
43,725	43,824	274	0	0	0
43,825	43,924	276	0	0	0
43,925	44,024	278	0	0	0
44,025	44,124	280	0	0	0
44,125	44,224	282	0	0	0
44,225	44,324	284	0	0	0
44,325	44,424	286	0	0	0
44,425	44,524	288	0	0	0
44,525	44,624	290	0	0	0
44,625	44,724	292	0	0	0
44,725	44,824	294	0	0	0
44,825	44,924	296	0	0	0
44,925	45,024	298	0	0	0
45,025	45,124	300	0	0	0
45,125	45,224	302	0	0	0
45,225	45,324	304	0	0	0
45,325	45,424	306	0	0	0
45,425	45,524	308	0	0	0
45,525	45,624	310	0	0	0
45,625	45,724	312	0	0	0
45,725	45,824	314	0	0	0
45,825	45,924	316	0	0	0
45,925	46,024	318	0	0	0
46,025	46,124	320	0	0	0
46,125	46,224	322	0	0	0
46,225	46,324	324	0	0	0
46,325	46,424	326	0	0	0
46,425	46,524	328	0	0	0

Continued on next page.

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 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
46,525	46,624	330	0	0	0
46,625	46,724	332	0	0	0
46,725	46,824	334	0	0	0
46,825	46,924	336	0	0	0
46,925	47,024	338	0	0	0
47,025	47,124	340	0	0	0
47,125	47,224	342	0	0	0
47,225	47,324	344	0	0	0
47,325	47,424	346	0	0	0
47,425	47,524	348	0	0	0
47,525	47,624	350	0	0	0
47,625	47,724	352	0	0	0
47,725	47,824	354	0	0	0
47,825	47,924	356	0	0	0
47,925	48,024	358	0	0	0
48,025	48,124	360	0	0	0
48,125	48,224	362	0	0	0
48,225	48,324	364	0	0	0
48,325	48,424	366	0	0	0
48,425	48,524	368	0	0	0
48,525	48,624	370	0	0	0
48,625	48,724	372	0	0	0
48,725	48,824	374	0	0	0
48,825	48,924	376	0	0	0
48,925	49,024	378	0	0	0
49,025	49,124	380	2	0	0
49,125	49,224	382	4	0	0
49,225	49,324	384	6	0	0
49,325	49,424	386	8	0	0
49,425	49,524	388	10	0	0
49,525	49,624	390	12	0	0
49,625	49,724	392	14	0	0
49,725	49,824	394	16	0	0
49,825	49,924	396	18	0	0
49,925	50,024	398	20	0	0
50,025	50,124	400	22	0	0
50,125	50,224	402	24	0	0
50,225	50,324	404	26	0	0
50,325	50,424	406	28	0	0
50,425	50,524	408	30	0	0
50,525	50,624	410	32	0	0
50,625	50,724	412	34	0	0
50,725	50,824	414	36	0	0
50,825	50,924	417	39	0	0
50,925	51,024	421	43	0	0
51,025	51,124	425	47	0	0
51,125	51,224	429	51	0	0
51,225	51,324	433	55	0	0
51,325	51,424	437	59	0	0
51,425	51,524	441	63	0	0
51,525	51,624	445	67	0	0
51,625	51,724	449	71	0	0
51,725	51,824	453	75	0	0
51,825	51,924	457	79	0	0
51,925	52,024	461	83	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
52,025	52,124	465	87	0	0
52,125	52,224	469	91	0	0
52,225	52,324	473	95	0	0
52,325	52,424	477	99	0	0
52,425	52,524	481	103	0	0
52,525	52,624	485	107	0	0
52,625	52,724	489	111	0	0
52,725	52,824	493	115	0	0
52,825	52,924	497	119	0	0
52,925	53,024	501	123	0	0
53,025	53,124	505	127	0	0
53,125	53,224	509	131	0	0
53,225	53,324	513	135	0	0
53,325	53,424	517	139	0	0
53,425	53,524	521	143	0	0
53,525	53,624	525	147	0	0
53,625	53,724	529	151	0	0
53,725	53,824	533	155	0	0
53,825	53,924	537	159	0	0
53,925	54,024	541	163	0	0
54,025	54,124	545	167	0	0
54,125	54,224	549	171	0	0
54,225	54,324	553	175	0	0
54,325	54,424	557	179	0	0
54,425	54,524	561	183	0	0
54,525	54,624	565	187	0	0
54,625	54,724	569	191	0	0
54,725	54,824	573	195	0	0
54,825	54,924	577	199	0	0
54,925	55,024	581	203	0	0
55,025	55,124	585	207	0	0
55,125	55,224	589	211	0	0
55,225	55,324	593	215	0	0
55,325	55,424	597	219	0	0
55,425	55,524	601	223	0	0
55,525	55,624	605	227	0	0
55,625	55,724	609	231	0	0
55,725	55,824	613	235	0	0
55,825	55,924	617	239	0	0
55,925	56,024	621	243	0	0
56,025	56,124	625	247	0	0
56,125	56,224	629	251	0	0
56,225	56,324	633	255	0	0
56,325	56,424	637	259	0	0
56,425	56,524	641	263	0	0
56,525	56,624	645	267	0	0
56,625	56,724	649	271	0	0
56,725	56,824	653	275	0	0
56,825	56,924	657	279	0	0
56,925	57,024	661	283	0	0
57,025	57,124	665	287	0	0
57,125	57,224	669	291	0	0
57,225	57,324	673	295	0	0
57,325	57,424	677	299	0	0
57,425	57,524	681	303	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
57,525	57,624	685	307	0	0
57,625	57,724	689	311	0	0
57,725	57,824	693	315	0	0
57,825	57,924	697	319	0	0
57,925	58,024	701	323	0	0
58,025	58,124	705	327	0	0
58,125	58,224	709	331	0	0
58,225	58,324	713	335	0	0
58,325	58,424	717	339	0	0
58,425	58,524	721	343	0	0
58,525	58,624	725	347	0	0
58,625	58,724	729	351	0	0
58,725	58,824	733	355	0	0
58,825	58,924	737	359	0	0
58,925	59,024	741	363	0	0
59,025	59,124	745	367	0	0
59,125	59,224	749	371	0	0
59,225	59,324	753	375	0	0
59,325	59,424	757	379	1	0
59,425	59,524	761	383	5	0
59,525	59,624	765	387	9	0
59,625	59,724	769	391	13	0
59,725	59,824	773	395	17	0
59,825	59,924	777	399	21	0
59,925	60,024	781	403	25	0
60,025	60,124	785	407	29	0
60,125	60,224	789	411	33	0
60,225	60,324	793	415	37	0
60,325	60,424	797	419	41	0
60,425	60,524	801	423	45	0
60,525	60,624	805	427	49	0
60,625	60,724	809	431	53	0
60,725	60,824	813	435	57	0
60,825	60,924	817	439	61	0
60,925	61,024	821	443	65	0
61,025	61,124	825	447	69	0
61,125	61,224	829	451	73	0
61,225	61,324	833	455	77	0
61,325	61,424	837	459	81	0
61,425	61,524	841	463	85	0
61,525	61,624	845	467	89	0
61,625	61,724	849	471	93	0
61,725	61,824	853	475	97	0
61,825	61,924	857	479	101	0
61,925	62,024	861	483	105	0
62,025	62,124	865	487	109	0
62,125	62,224	869	491	113	0
62,225	62,324	873	495	117	0
62,325	62,424	877	499	121	0
62,425	62,524	881	503	125	0
62,525	62,624	885	507	129	0
62,625	62,724	889	511	133	0
62,725	62,824	893	515	137	0
62,825	62,924	897	519	141	0
62,925	63,024	901	523	145	0

Continued on next page.

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 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.

Table 1: Tax amounts for 0-3 dependents based on income ranges from 112,525 to 117,925.

Table 2: Tax amounts for 0-3 dependents based on income ranges from 118,025 to 123,425.

Table 3: Tax amounts for 0-3 dependents based on income ranges from 123,525 to 128,925.

Continued on next page.

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 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
195,025	195,124	11,391	11,013	10,635	10,257
195,125	195,224	11,400	11,022	10,644	10,266
195,225	195,324	11,409	11,031	10,653	10,275
195,325	195,424	11,418	11,040	10,662	10,284
195,425	195,524	11,428	11,050	10,672	10,294
195,525	195,624	11,437	11,059	10,681	10,303
195,625	195,724	11,446	11,068	10,690	10,312
195,725	195,824	11,456	11,078	10,700	10,322
195,825	195,924	11,465	11,087	10,709	10,331
195,925	196,024	11,474	11,096	10,718	10,340
196,025	196,124	11,484	11,106	10,728	10,350
196,125	196,224	11,493	11,115	10,737	10,359
196,225	196,324	11,502	11,124	10,746	10,368
196,325	196,424	11,511	11,133	10,755	10,377
196,425	196,524	11,521	11,143	10,765	10,387
196,525	196,624	11,530	11,152	10,774	10,396
196,625	196,724	11,539	11,161	10,783	10,405
196,725	196,824	11,549	11,171	10,793	10,415
196,825	196,924	11,558	11,180	10,802	10,424
196,925	197,024	11,567	11,189	10,811	10,433
197,025	197,124	11,577	11,199	10,821	10,443
197,125	197,224	11,586	11,208	10,830	10,452
197,225	197,324	11,595	11,217	10,839	10,461
197,325	197,424	11,604	11,226	10,848	10,470
197,425	197,524	11,614	11,236	10,858	10,480
197,525	197,624	11,623	11,245	10,867	10,489
197,625	197,724	11,632	11,254	10,876	10,498
197,725	197,824	11,642	11,264	10,886	10,508
197,825	197,924	11,651	11,273	10,895	10,517
197,925	198,024	11,660	11,282	10,904	10,526
198,025	198,124	11,670	11,292	10,914	10,536
198,125	198,224	11,679	11,301	10,923	10,545
198,225	198,324	11,688	11,310	10,932	10,554
198,325	198,424	11,697	11,319	10,941	10,563
198,425	198,524	11,707	11,329	10,951	10,573

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
198,525	198,624	11,716	11,338	10,960	10,582
198,625	198,724	11,725	11,347	10,969	10,591
198,725	198,824	11,735	11,357	10,979	10,601
198,825	198,924	11,744	11,366	10,988	10,610
198,925	199,024	11,753	11,375	10,997	10,619
199,025	199,124	11,763	11,385	11,007	10,629
199,125	199,224	11,772	11,394	11,016	10,638
199,225	199,324	11,781	11,403	11,025	10,647
199,325	199,424	11,790	11,412	11,034	10,656
199,425	199,524	11,800	11,422	11,044	10,666
199,525	199,624	11,809	11,431	11,053	10,675
199,625	199,724	11,818	11,440	11,062	10,684
199,725	199,824	11,828	11,450	11,072	10,694
199,825	199,924	11,837	11,459	11,081	10,703
199,925	200,000	11,846	11,468	11,090	10,712

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

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as of 12/17/19

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2019 California 2EZ Table

Head of Household

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

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 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				
		0	1	2	3
0	21,324	0	0	0	0
21,325	21,424	1	0	0	0
21,425	21,524	2	0	0	0
21,525	21,624	3	0	0	0
21,625	21,724	4	0	0	0
21,725	21,824	5	0	0	0
21,825	21,924	6	0	0	0
21,925	22,024	7	0	0	0
22,025	22,124	8	0	0	0
22,125	22,224	9	0	0	0
22,225	22,324	10	0	0	0
22,325	22,424	11	0	0	0
22,425	22,524	12	0	0	0
22,525	22,624	13	0	0	0
22,625	22,724	14	0	0	0
22,725	22,824	15	0	0	0
22,825	22,924	16	0	0	0
22,925	23,024	17	0	0	0
23,025	23,124	18	0	0	0
23,125	23,224	19	0	0	0
23,225	23,324	20	0	0	0
23,325	23,424	21	0	0	0
23,425	23,524	22	0	0	0
23,525	23,624	23	0	0	0
23,625	23,724	24	0	0	0
23,725	23,824	25	0	0	0
23,825	23,924	26	0	0	0
23,925	24,024	27	0	0	0
24,025	24,124	28	0	0	0
24,125	24,224	29	0	0	0
24,225	24,324	30	0	0	0
24,325	24,424	31	0	0	0
24,425	24,524	32	0	0	0
24,525	24,624	33	0	0	0
24,625	24,724	34	0	0	0
24,725	24,824	35	0	0	0
24,825	24,924	36	0	0	0
24,925	25,024	37	0	0	0
25,025	25,124	38	0	0	0
25,125	25,224	39	0	0	0
25,225	25,324	40	0	0	0
25,325	25,424	41	0	0	0
25,425	25,524	42	0	0	0
25,525	25,624	43	0	0	0
25,625	25,724	44	0	0	0
25,725	25,824	45	0	0	0
25,825	25,924	46	0	0	0
25,925	26,024	47	0	0	0
26,025	26,124	48	0	0	0
26,125	26,224	49	0	0	0
26,225	26,324	50	0	0	0
26,325	26,424	51	0	0	0
26,425	26,524	52	0	0	0
26,525	26,624	53	0	0	0
26,625	26,724	54	0	0	0

If Your Income Is...	Number of Dependents				
		0	1	2	3
26,725	26,824	56	0	0	0
26,825	26,924	58	0	0	0
26,925	27,024	60	0	0	0
27,025	27,124	62	0	0	0
27,125	27,224	64	0	0	0
27,225	27,324	66	0	0	0
27,325	27,424	68	0	0	0
27,425	27,524	70	0	0	0
27,525	27,624	72	0	0	0
27,625	27,724	74	0	0	0
27,725	27,824	76	0	0	0
27,825	27,924	78	0	0	0
27,925	28,024	80	0	0	0
28,025	28,124	82	0	0	0
28,125	28,224	84	0	0	0
28,225	28,324	86	0	0	0
28,325	28,424	88	0	0	0
28,425	28,524	90	0	0	0
28,525	28,624	92	0	0	0
28,625	28,724	94	0	0	0
28,725	28,824	96	0	0	0
28,825	28,924	98	0	0	0
28,925	29,024	100	0	0	0
29,025	29,124	102	0	0	0
29,125	29,224	104	0	0	0
29,225	29,324	106	0	0	0
29,325	29,424	108	0	0	0
29,425	29,524	110	0	0	0
29,525	29,624	112	0	0	0
29,625	29,724	114	0	0	0
29,725	29,824	116	0	0	0
29,825	29,924	118	0	0	0
29,925	30,024	120	0	0	0
30,025	30,124	122	0	0	0
30,125	30,224	124	0	0	0
30,225	30,324	126	0	0	0
30,325	30,424	128	0	0	0
30,425	30,524	130	0	0	0
30,525	30,624	132	0	0	0
30,625	30,724	134	0	0	0
30,725	30,824	136	0	0	0
30,825	30,924	138	0	0	0
30,925	31,024	140	0	0	0
31,025	31,124	142	0	0	0
31,125	31,224	144	0	0	0
31,225	31,324	146	0	0	0
31,325	31,424	148	0	0	0
31,425	31,524	150	0	0	0
31,525	31,624	152	0	0	0
31,625	31,724	154	0	0	0
31,725	31,824	156	0	0	0
31,825	31,924	158	0	0	0
31,925	32,024	160	0	0	0
32,025	32,124	162	0	0	0
32,125	32,224	164	0	0	0

If Your Income Is...	Number of Dependents				
		0	1	2	3
32,225	32,324	166	0	0	0
32,325	32,424	168	0	0	0
32,425	32,524	170	0	0	0
32,525	32,624	172	0	0	0
32,625	32,724	174	0	0	0
32,725	32,824	176	0	0	0
32,825	32,924	178	0	0	0
32,925	33,024	180	0	0	0
33,025	33,124	182	0	0	0
33,125	33,224	184	0	0	0
33,225	33,324	186	0	0	0
33,325	33,424	188	0	0	0
33,425	33,524	190	0	0	0
33,525	33,624	192	0	0	0
33,625	33,724	194	0	0	0
33,725	33,824	196	0	0	0
33,825	33,924	198	0	0	0
33,925	34,024	200	0	0	0
34,025	34,124	202	0	0	0
34,125	34,224	204	0	0	0
34,225	34,324	206	0	0	0
34,325	34,424	208	0	0	0
34,425	34,524	210	0	0	0
34,525	34,624	212	0	0	0
34,625	34,724	214	0	0	0
34,725	34,824	216	0	0	0
34,825	34,924	218	0	0	0
34,925	35,024	220	0	0	0
35,025	35,124	222	0	0	0
35,125	35,224	224	0	0	0
35,225	35,324	226	0	0	0
35,325	35,424	228	0	0	0
35,425	35,524	230	0	0	0
35,525	35,624	232	0	0	0
35,625	35,724	234	0	0	0
35,725	35,824	236	0	0	0
35,825	35,924	238	0	0	0
35,925	36,024	240	0	0	0
36,025	36,124	242	0	0	0
36,125	36,224	244	0	0	0
36,225	36,324	246	0	0	0
36,325	36,424	248	0	0	0
36,425	36,524	250	0	0	0
36,525	36,624	252	0	0	0
36,625	36,724	254	0	0	0
36,725	36,824	256	0	0	0
36,825	36,924	258	0	0	0
36,925	37,024	260	0	0	0
37,025	37,124	262	0	0	0
37,125	37,224	264	0	0	0
37,225	37,324	266	0	0	0
37,325	37,424	268	0	0	0
37,425	37,524	270	0	0	0
37,525	37,624	272	0	0	0
37,625	37,724	274	0	0	0

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2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 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
37,725	37,824	276	0	0	0
37,825	37,924	278	0	0	0
37,925	38,024	280	0	0	0
38,025	38,124	282	0	0	0
38,125	38,224	284	0	0	0
38,225	38,324	286	0	0	0
38,325	38,424	288	0	0	0
38,425	38,524	290	0	0	0
38,525	38,624	292	0	0	0
38,625	38,724	294	0	0	0
38,725	38,824	296	0	0	0
38,825	38,924	298	0	0	0
38,925	39,024	300	0	0	0
39,025	39,124	302	0	0	0
39,125	39,224	304	0	0	0
39,225	39,324	306	0	0	0
39,325	39,424	308	0	0	0
39,425	39,524	310	0	0	0
39,525	39,624	312	0	0	0
39,625	39,724	314	0	0	0
39,725	39,824	316	0	0	0
39,825	39,924	318	0	0	0
39,925	40,024	320	0	0	0
40,025	40,124	322	0	0	0
40,125	40,224	324	0	0	0
40,225	40,324	326	0	0	0
40,325	40,424	328	0	0	0
40,425	40,524	330	0	0	0
40,525	40,624	332	0	0	0
40,625	40,724	334	0	0	0
40,725	40,824	336	0	0	0
40,825	40,924	338	0	0	0
40,925	41,024	340	0	0	0
41,025	41,124	342	0	0	0
41,125	41,224	344	0	0	0
41,225	41,324	346	0	0	0
41,325	41,424	348	0	0	0
41,425	41,524	350	0	0	0
41,525	41,624	352	0	0	0
41,625	41,724	354	0	0	0
41,725	41,824	356	0	0	0
41,825	41,924	358	0	0	0
41,925	42,024	360	0	0	0
42,025	42,124	362	0	0	0
42,125	42,224	364	0	0	0
42,225	42,324	366	0	0	0
42,325	42,424	368	0	0	0
42,425	42,524	370	0	0	0
42,525	42,624	372	0	0	0
42,625	42,724	374	0	0	0
42,725	42,824	376	0	0	0
42,825	42,924	378	0	0	0
42,925	43,024	380	2	0	0
43,025	43,124	382	4	0	0
43,125	43,224	384	6	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
43,225	43,324	386	8	0	0
43,325	43,424	388	10	0	0
43,425	43,524	390	12	0	0
43,525	43,624	392	14	0	0
43,625	43,724	394	16	0	0
43,725	43,824	396	18	0	0
43,825	43,924	398	20	0	0
43,925	44,024	400	22	0	0
44,025	44,124	402	24	0	0
44,125	44,224	404	26	0	0
44,225	44,324	406	28	0	0
44,325	44,424	408	30	0	0
44,425	44,524	410	32	0	0
44,525	44,624	412	34	0	0
44,625	44,724	414	36	0	0
44,725	44,824	416	38	0	0
44,825	44,924	418	40	0	0
44,925	45,024	420	42	0	0
45,025	45,124	422	44	0	0
45,125	45,224	424	46	0	0
45,225	45,324	426	48	0	0
45,325	45,424	428	50	0	0
45,425	45,524	430	52	0	0
45,525	45,624	432	54	0	0
45,625	45,724	434	56	0	0
45,725	45,824	436	58	0	0
45,825	45,924	438	60	0	0
45,925	46,024	440	62	0	0
46,025	46,124	442	64	0	0
46,125	46,224	444	66	0	0
46,225	46,324	446	68	0	0
46,325	46,424	448	70	0	0
46,425	46,524	450	72	0	0
46,525	46,624	452	74	0	0
46,625	46,724	454	76	0	0
46,725	46,824	456	78	0	0
46,825	46,924	458	80	0	0
46,925	47,024	460	82	0	0
47,025	47,124	462	84	0	0
47,125	47,224	464	86	0	0
47,225	47,324	466	88	0	0
47,325	47,424	468	90	0	0
47,425	47,524	470	92	0	0
47,525	47,624	472	94	0	0
47,625	47,724	474	96	0	0
47,725	47,824	476	98	0	0
47,825	47,924	478	100	0	0
47,925	48,024	480	102	0	0
48,025	48,124	482	104	0	0
48,125	48,224	484	106	0	0
48,225	48,324	486	108	0	0
48,325	48,424	488	110	0	0
48,425	48,524	490	112	0	0
48,525	48,624	492	114	0	0
48,625	48,724	494	116	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,725	48,824	496	118	0	0
48,825	48,924	498	120	0	0
48,925	49,024	500	122	0	0
49,025	49,124	502	124	0	0
49,125	49,224	504	126	0	0
49,225	49,324	506	128	0	0
49,325	49,424	508	130	0	0
49,425	49,524	510	132	0	0
49,525	49,624	512	134	0	0
49,625	49,724	514	136	0	0
49,725	49,824	516	138	0	0
49,825	49,924	518	140	0	0
49,925	50,024	520	142	0	0
50,025	50,124	522	144	0	0
50,125	50,224	524	146	0	0
50,225	50,324	526	148	0	0
50,325	50,424	528	150	0	0
50,425	50,524	530	152	0	0
50,525	50,624	532	154	0	0
50,625	50,724	534	156	0	0
50,725	50,824	536	158	0	0
50,825	50,924	538	160	0	0
50,925	51,024	542	164	0	0
51,025	51,124	546	168	0	0
51,125	51,224	550	172	0	0
51,225	51,324	554	176	0	0
51,325	51,424	558	180	0	0
51,425	51,524	562	184	0	0
51,525	51,624	566	188	0	0
51,625	51,724	570	192	0	0
51,725	51,824	574	196	0	0
51,825	51,924	578	200	0	0
51,925	52,024	582	204	0	0
52,025	52,124	586	208	0	0
52,125	52,224	590	212	0	0
52,225	52,324	594	216	0	0
52,325	52,424	598	220	0	0
52,425	52,524	602	224	0	0
52,525	52,624	606	228	0	0
52,625	52,724	610	232	0	0
52,725	52,824	614	236	0	0
52,825	52,924	618	240	0	0
52,925	53,024	622	244	0	0
53,025	53,124	626	248	0	0
53,125	53,224	630	252	0	0
53,225	53,324	634	256	0	0
53,325	53,424	638	260	0	0
53,425	53,524	642	264	0	0
53,525	53,624	646	268	0	0
53,625	53,724	650	272	0	0
53,725	53,824	654	276	0	0
53,825	53,924	658	280	0	0
53,925	54,024	662	284	0	0
54,025	54,124	666	288	0	0
54,125	54,224	670	292	0	0

Continued on next page.

2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 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
87,225	87,324	2,713	2,335	1,957	1,579
87,325	87,424	2,721	2,343	1,965	1,587
87,425	87,524	2,729	2,351	1,973	1,595
87,525	87,624	2,737	2,359	1,981	1,603
87,625	87,724	2,745	2,367	1,989	1,611
87,725	87,824	2,753	2,375	1,997	1,619
87,825	87,924	2,762	2,384	2,006	1,628
87,925	88,024	2,771	2,393	2,015	1,637
88,025	88,124	2,781	2,403	2,025	1,647
88,125	88,224	2,790	2,412	2,034	1,656
88,225	88,324	2,799	2,421	2,043	1,665
88,325	88,424	2,808	2,430	2,052	1,674
88,425	88,524	2,818	2,440	2,062	1,684
88,525	88,624	2,827	2,449	2,071	1,693
88,625	88,724	2,836	2,458	2,080	1,702
88,725	88,824	2,846	2,468	2,090	1,712
88,825	88,924	2,855	2,477	2,099	1,721
88,925	89,024	2,864	2,486	2,108	1,730
89,025	89,124	2,874	2,496	2,118	1,740
89,125	89,224	2,883	2,505	2,127	1,749
89,225	89,324	2,892	2,514	2,136	1,758
89,325	89,424	2,901	2,523	2,145	1,767
89,425	89,524	2,911	2,533	2,155	1,777
89,525	89,624	2,920	2,542	2,164	1,786
89,625	89,724	2,929	2,551	2,173	1,795
89,725	89,824	2,939	2,561	2,183	1,805
89,825	89,924	2,948	2,570	2,192	1,814
89,925	90,024	2,957	2,579	2,201	1,823
90,025	90,124	2,967	2,589	2,211	1,833
90,125	90,224	2,976	2,598	2,220	1,842
90,225	90,324	2,985	2,607	2,229	1,851
90,325	90,424	2,994	2,616	2,238	1,860
90,425	90,524	3,004	2,626	2,248	1,870
90,525	90,624	3,013	2,635	2,257	1,879
90,625	90,724	3,022	2,644	2,266	1,888
90,725	90,824	3,032	2,654	2,276	1,898
90,825	90,924	3,041	2,663	2,285	1,907
90,925	91,024	3,050	2,672	2,294	1,916
91,025	91,124	3,060	2,682	2,304	1,926
91,125	91,224	3,069	2,691	2,313	1,935
91,225	91,324	3,078	2,700	2,322	1,944
91,325	91,424	3,087	2,709	2,331	1,953
91,425	91,524	3,097	2,719	2,341	1,963
91,525	91,624	3,106	2,728	2,350	1,972
91,625	91,724	3,115	2,737	2,359	1,981
91,725	91,824	3,125	2,747	2,369	1,991
91,825	91,924	3,134	2,756	2,378	2,000
91,925	92,024	3,143	2,765	2,387	2,009
92,025	92,124	3,153	2,775	2,397	2,019
92,125	92,224	3,162	2,784	2,406	2,028
92,225	92,324	3,171	2,793	2,415	2,037
92,325	92,424	3,180	2,802	2,424	2,046
92,425	92,524	3,190	2,812	2,434	2,056
92,525	92,624	3,199	2,821	2,443	2,065
92,625	92,724	3,208	2,830	2,452	2,074

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,725	92,824	3,218	2,840	2,462	2,084
92,825	92,924	3,227	2,849	2,471	2,093
92,925	93,024	3,236	2,858	2,480	2,102
93,025	93,124	3,246	2,868	2,490	2,112
93,125	93,224	3,255	2,877	2,499	2,121
93,225	93,324	3,264	2,886	2,508	2,130
93,325	93,424	3,273	2,895	2,517	2,139
93,425	93,524	3,283	2,905	2,527	2,149
93,525	93,624	3,292	2,914	2,536	2,158
93,625	93,724	3,301	2,923	2,545	2,167
93,725	93,824	3,311	2,933	2,555	2,177
93,825	93,924	3,320	2,942	2,564	2,186
93,925	94,024	3,329	2,951	2,573	2,195
94,025	94,124	3,339	2,961	2,583	2,205
94,125	94,224	3,348	2,970	2,592	2,214
94,225	94,324	3,357	2,979	2,601	2,223
94,325	94,424	3,366	2,988	2,610	2,232
94,425	94,524	3,376	2,998	2,620	2,242
94,525	94,624	3,385	3,007	2,629	2,251
94,625	94,724	3,394	3,016	2,638	2,260
94,725	94,824	3,404	3,026	2,648	2,270
94,825	94,924	3,413	3,035	2,657	2,279
94,925	95,024	3,422	3,044	2,666	2,288
95,025	95,124	3,432	3,054	2,676	2,298
95,125	95,224	3,441	3,063	2,685	2,307
95,225	95,324	3,450	3,072	2,694	2,316
95,325	95,424	3,459	3,081	2,703	2,325
95,425	95,524	3,469	3,091	2,713	2,335
95,525	95,624	3,478	3,100	2,722	2,344
95,625	95,724	3,487	3,109	2,731	2,353
95,725	95,824	3,497	3,119	2,741	2,363
95,825	95,924	3,506	3,128	2,750	2,372
95,925	96,024	3,515	3,137	2,759	2,381
96,025	96,124	3,525	3,147	2,769	2,391
96,125	96,224	3,534	3,156	2,778	2,400
96,225	96,324	3,543	3,165	2,787	2,409
96,325	96,424	3,552	3,174	2,796	2,418
96,425	96,524	3,562	3,184	2,806	2,428
96,525	96,624	3,571	3,193	2,815	2,437
96,625	96,724	3,580	3,202	2,824	2,446
96,725	96,824	3,590	3,212	2,834	2,456
96,825	96,924	3,599	3,221	2,843	2,465
96,925	97,024	3,608	3,230	2,852	2,474
97,025	97,124	3,618	3,240	2,862	2,484
97,125	97,224	3,627	3,249	2,871	2,493
97,225	97,324	3,636	3,258	2,880	2,502
97,325	97,424	3,645	3,267	2,889	2,511
97,425	97,524	3,655	3,277	2,899	2,521
97,525	97,624	3,664	3,286	2,908	2,530
97,625	97,724	3,673	3,295	2,917	2,539
97,725	97,824	3,683	3,305	2,927	2,549
97,825	97,924	3,692	3,314	2,936	2,558
97,925	98,024	3,701	3,323	2,945	2,567
98,025	98,124	3,711	3,333	2,955	2,577
98,125	98,224	3,720	3,342	2,964	2,586

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,225	98,324	3,729	3,351	2,973	2,595
98,325	98,424	3,738	3,360	2,982	2,604
98,425	98,524	3,748	3,370	2,992	2,614
98,525	98,624	3,757	3,379	3,001	2,623
98,625	98,724	3,766	3,388	3,010	2,632
98,725	98,824	3,776	3,398	3,020	2,642
98,825	98,924	3,785	3,407	3,029	2,651
98,925	99,024	3,794	3,416	3,038	2,660
99,025	99,124	3,804	3,426	3,048	2,670
99,125	99,224	3,813	3,435	3,057	2,679
99,225	99,324	3,822	3,444	3,066	2,688
99,325	99,424	3,831	3,453	3,075	2,697
99,425	99,524	3,841	3,463	3,085	2,707
99,525	99,624	3,850	3,472	3,094	2,716
99,625	99,724	3,859	3,481	3,103	2,725
99,725	99,824	3,869	3,491	3,113	2,735
99,825	99,924	3,878	3,500	3,122	2,744
99,925	100,000	3,887	3,509	3,131	2,753

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

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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 Form W-2, what do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How do I get information about my Form 1099-G?

Code California 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
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 914 California Nonresident or Part-Year Resident Income Tax Booklet (includes Form 540NR)
- 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
- 939 FTB 3532, Head of Household Filing Status Schedule
- 949 FTB 3567, Installment Agreement Request
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status
- 943 FTB 4058, California Taxpayers' Bill of Rights

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Telephone assistance is available year-round from 7 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

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
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Asistencia telefónica está disponible durante todo el año desde las 7 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

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California

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For
You

Federal Earned Income Tax Credit (EITC)

If you earned less than \$55,952 (less than \$21,370 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit irs.gov and search for **eitc**, or get your federal tax booklet for more information.

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