CALIFORNIA
540 2EZ

Forms & Instructions

2017

Personal Income Tax Booklet

california
e file

FTB   STATE OF CALIFORNIA
Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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What's New and Other Important Information for 2017

Voluntary Contributions – You may contribute to the following new funds:
- California YMCA Youth and Government Voluntary Tax Contribution Fund
- Habitat for Humanity Voluntary Tax Contribution Fund
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund
- Rape Backlog Kit Voluntary Tax Contribution Fund

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, the Schedule X has replaced Form 540X, Amended Individual Income Tax Return. For additional information, see "Instructions for Filing a 2017 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.

California Earned Income Tax Credit – 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 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 $22,323. Additional information can be found on form FTB 3514, California Earned Income Tax Credit.

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 25.

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.

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, electronic funds withdrawal (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 – For taxable years beginning on or after January 1, 2015, 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.

Qualifying to Use Form 540 2EZ

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

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying widow(er)
You May	• 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, 2018, you are considered to be age 65 on December 31, 2017.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) • Interest and Dividends	• Pension • Unemployment • Paid Family Leave • U.S. Social Security • Tier 1 and Tier 2 Railroad Retirement
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying widow[er]) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
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	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• Nonrefundable renter's credit • Refundable California Earned Income 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 $14,086.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to $28,122.
- You are head of household and your total income is less than or equal to $19,922.
- 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 the Long or Short Form 540NR. 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 12/31/17, my filing status was:	and on 12/31/17, my age was: (If your 65th birthday is on January 1, 2018, you are considered to be age 65 on December 31, 2017.)	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 65 or older	17,029 22,729	28,796 31,554	37,621 38,614	13,623 19,323	25,390 28,148	34,215 35,208
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	34,060 39,760 45,460	45,827 48,585 54,285	54,652 55,645 61,345	27,249 32,949 38,649	39,016 41,774 47,474	47,841 48,834 54,534
Qualifying widow(er)	Under 65 65 or older		28,796 31,554	37,621 38,614		25,390 28,148	34,215 35,208
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 $17,029
- California adjusted gross income is more than $13,623

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $34,060
- California adjusted gross income is more than $27,249

Qualifying widow(er) and either of the following apply:
- Gross income is more than $28,796
- California adjusted gross income is more than $25,390

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. $3,886
Married/RDP filing jointly, head of household,
or qualifying widow(er) $8,122

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 17, 2018, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2018. Any tax due must be paid by April 17, 2018, 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 the Long 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, 2018, 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 33 and line 34. 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. 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 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."

2017 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 2017. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are 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 2016.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

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, check the box at the top of Form 540 2EZ indicating AMENDED return and attach Schedule X, California Explanation of Amended Return Changes. For specific instructions, see "Instructions for Filing a 2017 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.

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 under line 5.

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, 2017:

- 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, 2017, and did not remarry or enter into another RDP in 2017 (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, 2017, even if you did not live with your spouse/RDP at the end of 2017.
- Your spouse/RDP died in 2017 and you did not remarry or enter into another RDP in 2017.
- Your spouse/RDP died in 2018 before the 2017 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, 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, 2017.
- You paid more than one-half the cost of keeping up your home for the year in 2017.
- 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.

Qualifying Widow(er)

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

- Your spouse/RDP died in 2015 or 2016, and you did not remarry or enter into another RDP in 2017.
- 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 2017:
  - ○ The child had gross income of $4,050 or more;
  - ○ The child filed a joint return, or
  - ○ You could be claimed as a dependent on someone else's return.
- This child lived in your home for all of 2017. 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.

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to **ftb.ca.gov** and search for **self test**.

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	$14,086
Married/RDP filing jointly or Qualifying widow(er)	$28,122
Head of Household	$19,922

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

Single $3,886

Married/RDP filing jointly, head of household,
or qualifying widow(er). $8,122

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, 2018, you are considered to be age 65 on December 31, 2017.

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 2017 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 Expense 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 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 Long/Short 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 Form 1099-INT, Interest Income box 1.

✓ **Tip** **Do not** include amounts shown on 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 Form 1099-DIV with an amount in box 2a.
- The 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:
  - Single, go to page 39.
  - Married/RDP filing jointly or Qualifying widow(er), go to page 45. } . . . . **1** _____
  - Head of household, go to page 57

2.
  - If single or head of household, enter $114
  - If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $228
  - If married/RDP and only one spouse/RDP can be claimed, enter $114 } . . . . **2** _____
  - If qualifying widow(er), enter $228

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 $114. If you entered 2 in the box on line 7, enter $228.

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 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.

Use Tax

Line 25 – 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 (formerly known as the Board of Equalization).

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 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 25.

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 25.

Use Tax Worksheet (See Instructions Below.)
Use whole dollars only.

1. 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

2. Enter the applicable sales and use tax rate.   _____

3. Multiply Line 1 by the tax rate on Line 2. Enter result here . . . . $ _____.00

4. 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

5. Add Lines 3 and 4. This is your total use tax . . . . . $ _____.00

6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below . . . . $ _____.00

7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 25. If the amount is less than zero, enter -0-. . . . . $ _____.00

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.
- 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.

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 of use tax in California on that purchase without the credit, 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 25. 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.

Adjusted Gross Income (AGI) Range			Use Tax Liability
Less Than $10,000			$2
$10,000	to	$19,999	$6
$20,000	to	$29,999	$10
$30,000	to	$39,999	$14
$40,000	to	$49,999	$18
$50,000	to	$59,999	$23
$60,000	to	$69,999	$27
$70,000	to	$79,999	$31
$80,000	to	$89,999	$35
$90,000	to	$99,999	$39
$100,000	to	$124,999	$46
$125,000	to	$149,999	$56
$150,000	to	$174,999	$67
$175,000	to	$199,999	$77
More than $199,999 – Multiply AGI by 0.041% (x0.00041)			

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 25 of your income tax return.

Line 29 – Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. 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.

Line 30 – Voluntary 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 31 – Amount You Owe

If you do not have an amount on line 28, add the amount on line 27, line 29, and line 30. Enter the result on line 31.

If you have an amount on line 28 and the amount on line 30 is more than line 28, subtract line 28 from line 30. Enter the difference on line 31.

Paying Your Taxes

You must pay 100% of the amount you owe by April 17, 2018, 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 Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at **officialpayments.com** or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. 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 "2017 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 32 – Refund or No Amount Due

Did you report an amount on line 30?

No   Enter the amount from line 28 on line 32. 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 30 is:

- Less than the amount on line 28, subtract line 30 from line 28 and enter the difference on line 32. This is your refund amount.
- More than the amount on line 28, enter zero on line 32.

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 33 and line 34. 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. The total of line 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

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.
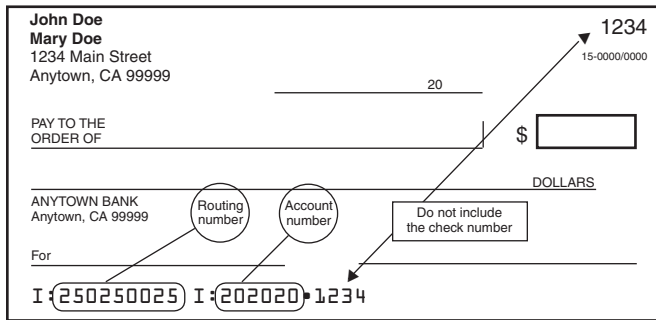
Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Fill in the routing number, account type, and account number. To obtain the nine-digit routing number, go to **scholarshare.com** or call 800.544.5248. Check "Checking" as type of account. Enter your complete account number that includes (1) the "CA" prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).

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."

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 2017 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 2018 tax return. This is April 15, 2019, 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.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.
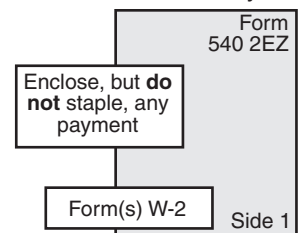
Mailing Your Tax Return

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

✓ **Tip** 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 2017?

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 2017, and is otherwise qualified.

YES. Go to question 2. **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to **ftb.ca.gov/forms** for more information regarding these forms.

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2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $40,078 or less if single; or
- $80,156 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 2017, 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 2017?

NO. Go to question 6. **YES.** Go to question 5.

---

5. For more than half the year in 2017, 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 2017?

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 2017?

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 2017?

YES. Go to question 11. **NO.** Go to question 9.

---

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2017?

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 2017?

YES. Go to question 11. **NO.** Stop here. You do not qualify for this credit.

---

11. If you are:
- 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 2017, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2017 (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 FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, 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 25 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, 2018, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $228 or $114 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/Related Disorders 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 430, State Children's Trust Fund for the Prevention of Child Abuse – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

Code 431, Prevention of Animal Homelessness and Cruelty 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 432, Revive the Salton Sea Fund – Contributions will be used for the restoration and maintenance of the Salton Sea and to develop a mechanism to provide ongoing public awareness.

Code 433, California Domestic Violence Victims Fund – Contributions will be used for the distribution of funds to active grant recipients under the Comprehensive Statewide Domestic Violence Program within the Office of Emergency Services.

Code 434, Special Olympics Fund – Contributions will be used for disbursement to the Special Olympics Northern California and the Special Olympics Southern California for the purpose of funding activities of the Special Olympics in support of children and adults with intellectual disabilities.

Code 435, Type 1 Diabetes Research Fund – Contributions will be used for the University of California for distribution of grants to authorized diabetes research organizations.

Code 436, California YMCA Youth and Government Voluntary Tax Contribution Fund – Contributions will be used to support civic education programs operated by the YMCA Youth and Government Program, the African American Leaders for Tomorrow Program, the Asian Pacific Youth Leadership Project, and the Chicano Latino Youth Leadership Project.

Code 437, Habitat for Humanity Voluntary Tax Contribution Fund – Contributions will be used for disbursement to the Habitat for Humanity of California, Inc. to build affordable housing in California.

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 Backlog Kit Voluntary Tax Contribution Fund – Contributions will be used for DNA testing in the processing of rape kits.

Instructions for Filing a 2017 Amended Return

Important Information

Protective Claim – If you are filing a claim for refund for a taxable year where 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's (CDTFA) (formerly known as the Board of Equalization) 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 cannot use direct deposit on your amended return. You will receive 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. Attach Schedule X and 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 CDTFA or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box 1 for "Informal claim" on Schedule X, Part II, Line 1 and mail the claim to:

INFORMAL CLAIMS UNIT, MS F-283
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

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 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 Investment 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 a same-sex married individual or RDP. If you are a same-sex married individual or 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 for taxable year 2013 and going forward, 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: For taxable years 2000 and after, 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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Visit our website:

ftb.ca.gov

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74 . . . . . . **1** _____ | 00

2 Payments and credits:

    a California income tax withheld (including real estate and nonresident withholding) . . . . **2a**_____ | 00

    b California estimated tax payments and amount applied from your 2016 tax return . . . . . **2b**_____ | 00
       (To check your estimated tax payments go to **ftb.ca.gov** and login or register for MyFTB.)

    c Other payments and credits (including any tax payments made with any previous
       form FTB 3519) . . . . **2c**_____ | 00

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . .**3**_____ | 00

4 Tax due. Is line 1 more than line 3? . . . .**4**_____ | 00

   • **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 15, 2018 (fiscal year filer – see
     instructions), the automatic extension will apply.

   • **Yes.** Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, **do not** mail the form, go to **ftb.ca.gov/pay** for more
     information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable
     year or amount. Go to **ftb.ca.gov/e-pay**. For check or money order payments, using black or blue ink, complete your check or money order and form
     FTB 3519. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board,"
     and write your SSN or ITIN and "2017 FTB 3519" in the "For" section. Enclose, but **do not** staple your payment to form FTB 3519 and mail to:
     FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.

2017 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

Self-Employment Income
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 for the California Earned Income Tax Credit (EITC).

Earned Income Thresholds
Earned income thresholds have increased for taxable year 2017. You may qualify for the refundable EITC if you have earned income of less than $22,323.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the 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 or 540NR), 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 registered domestic partner (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 EITC is available to taxpayers who earned wage income in California and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. 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 tax return to claim the credit and attach a completed form FTB 3514.

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 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 $53,930 to qualify for the federal credit, and less than $22,323 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/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, California Earned Income Tax Credit, to your Form 540 or 540 2EZ, California Resident Income Tax Return; or Long or Short 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

If, in taxable year 2017:
- 3 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than $22,303?
- 2 qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than $22,310?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than $22,323?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than $15,009?

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 "Valid SSN" section 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 Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to 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 2017?

Yes   If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No   Continue.

f. If you are filing a Long or Short 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 Long Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 2.

Worksheet 1 – Investment Income

Form 540 and Long Form 540NR Filers

Interest and Dividends

1 Add and enter the amounts from federal Form 1040, line 8a and line 8b . . . . . **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, line 9a . . . . **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, line 13. 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 Form 1040, line 17 . . . . **8** _____

Other Activities

9 Enter any income from the rental of personal property included on federal Form 1040, line 21. 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 Form 1040, line 36 . . **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 **$3,561?**

   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 and Short Form 540NR Filers

1 **Taxable interest.** Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1 . . . . **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 **$3,561?**

   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 2017 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2017, 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 2017 or is filing a joint return for 2017 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 2017. 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

a. Do you have at least one child who meets the conditions to be your qualifying child?

   Yes Continue.
   No   Go to Step 4.

b. Are you filing a joint return for 2017?

   Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
   No   Continue.

c. Could you be a qualifying child of another person for 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 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.

Line 7 – SSN
The child must have a valid SSN, as defined below, unless the child was born and died in 2017. If your child was born alive and died in 2017 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.

If you did not have an SSN by the due date of your 2017 return (including extensions), you cannot claim the EITC on either your original or an amended 2017 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 2017 return, even if that child later gets an SSN.

Use Forms 540, 540 2EZ, or 540NR (Long or Short) amended individual tax returns to correct your return.

Line 9a – Student
A student is a child who during any part of 5 calendar months of 2017 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 2017, 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 2017. To qualify, the child must have the same principal place of residence in California as you for more than half of 2017, defined as 183 days or more. If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, 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 2017. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2017. If the child lived with you in California for more than half of 2017, 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, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than $15,009?

   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 25 but under age 65 at the end of 2017? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1952, and before January 2, 1993.) If your spouse/RDP died in 2017 (or if you are preparing a return for someone who died in 2017), 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 2017?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

d. Are you filing a joint return for 2017? 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 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 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 2017 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; Long Form 540NR, line 12; or Short Form 540NR, line 12. You may elect to include or exclude your Medicaid waiver payments or In Home Supportive Services (IHSS) payments that are nontaxable for federal purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of it. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

Line 14 – Prison inmate wages
Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan
Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on Form W-2, 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, Wage and Tax Statement, 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 Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1(Form 1065 or 1065-B).

Worksheet 3 – Business Income or (Loss)

1	**Business income or (loss).** Enter the amount from federal Form 1040, line 12	**1** _____
2	**Farm income or (loss).** Enter the amount from federal Form 1040, line 18	**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; and Schedule K-1 (Form 1065-B), box 9, code J1	**3** _____
4	**Deductible part of self-employment tax.** Enter the amount from federal Form 1040, line 27	**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** _____

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

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, Schedule C-EZ, or Schedule F, box B.

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

Line 22 – Nonresident or Part-Year Resident EITC

If you do not file a Form 540NR, do not complete lines 21 and 22 of form FTB 3514. If you file a Form 540NR, enter your CA Exemption Credit Percentage from line 38 of Form 540NR (Long or Short) on line 21 of form FTB 3514. Multiply line 21 by line 20 and enter the result on line 22 of form FTB 3514. This amount should also be entered on line 85 of Form 540NR (Long or Short).

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file a Form 540NR, go to Step 7 after you complete Step 6.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . **1** _____

2. 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.

3. Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. . . . . **3** _____

4. 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

5. If you have:

   - No qualifying children, is the amount on line 3 less than $3,446?
   - 1 qualifying child, is the amount on line 3 less than $5,175?
   - 2 qualifying children, is the amount on line 3 less than $7,265?
   - 3 or more qualifying children, is the amount on line 3 less than $7,265?

   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

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

2017 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.

1. 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.

2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
$1	50	2	7	9	10	2,001	2,050	132	585	689	775
51	100	5	22	26	29	2,051	2,100	135	600	706	794
101	150	8	36	43	48	2,101	2,150	138	614	723	813
151	200	11	51	60	67	2,151	2,200	141	629	740	832
201	250	15	65	77	86	2,201	2,250	145	643	757	851
251	300	18	80	94	105	2,251	2,300	148	658	774	870
301	350	21	94	111	125	2,301	2,350	151	672	791	890
351	400	24	109	128	144	2,351	2,400	154	687	808	909
401	450	28	123	145	163	2,401	2,450	158	701	825	928
451	500	31	137	162	182	2,451	2,500	161	715	842	947
501	550	34	152	179	201	2,501	2,550	164	730	859	966
551	600	37	166	196	220	2,551	2,600	167	744	876	985
601	650	41	181	213	239	2,601	2,650	171	759	893	1,004
651	700	44	195	230	258	2,651	2,700	174	773	910	1,023
701	750	47	210	247	278	2,701	2,750	177	788	927	1,043
751	800	50	224	264	297	2,751	2,800	180	802	944	1,062
801	850	54	239	281	316	2,801	2,850	184	817	961	1,081
851	900	57	253	298	335	2,851	2,900	187	831	978	1,100
901	950	60	267	315	354	2,901	2,950	190	845	995	1,119
951	1,000	63	282	332	373	2,951	3,000	193	860	1,012	1,138
1,001	1,050	67	296	349	392	3,001	3,050	197	874	1,029	1,157
1,051	1,100	70	311	366	411	3,051	3,100	200	889	1,046	1,176
1,101	1,150	73	325	383	431	3,101	3,150	203	903	1,063	1,196
1,151	1,200	76	340	400	450	3,151	3,200	206	918	1,080	1,215
1,201	1,250	80	354	417	469	3,201	3,250	210	932	1,097	1,234
1,251	1,300	83	369	434	488	3,251	3,300	213	947	1,114	1,253
1,301	1,350	86	383	451	507	3,301	3,350	216	961	1,131	1,272
1,351	1,400	89	398	468	526	3,351	3,400	219	976	1,148	1,291
1,401	1,450	93	412	485	545	3,401	3,450	223	990	1,165	1,310
1,451	1,500	96	426	502	564	3,451	3,500	222	1,004	1,182	1,329
1,501	1,550	99	441	519	584	3,501	3,550	219	1,019	1,199	1,349
1,551	1,600	102	455	536	603	3,551	3,600	216	1,033	1,216	1,368
1,601	1,650	106	470	553	622	3,601	3,650	212	1,048	1,233	1,387
1,651	1,700	109	484	570	641	3,651	3,700	209	1,062	1,250	1,406
1,701	1,750	112	499	587	660	3,701	3,750	206	1,077	1,267	1,425
1,751	1,800	115	513	604	679	3,751	3,800	203	1,091	1,284	1,444
1,801	1,850	119	528	621	698	3,801	3,850	199	1,106	1,301	1,463
1,851	1,900	122	542	638	717	3,851	3,900	196	1,120	1,318	1,482
1,901	1,950	125	556	655	737	3,901	3,950	193	1,134	1,335	1,502
1,951	2,000	128	571	672	756	3,951	4,000	190	1,149	1,352	1,521

2017 Earned Income Tax Credit Table

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1. 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.
2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
4,001	4,050	186	1,163	1,369	1,540	6,001	6,050	93	1,250	2,049	2,305
4,051	4,100	183	1,178	1,386	1,559	6,051	6,100	93	1,235	2,066	2,324
4,101	4,150	180	1,192	1,403	1,578	6,101	6,150	92	1,221	2,083	2,343
4,151	4,200	177	1,207	1,420	1,597	6,151	6,200	92	1,206	2,100	2,362
4,201	4,250	173	1,221	1,437	1,616	6,201	6,250	91	1,192	2,117	2,381
4,251	4,300	170	1,236	1,454	1,635	6,251	6,300	91	1,178	2,134	2,400
4,301	4,350	167	1,250	1,471	1,655	6,301	6,350	90	1,163	2,151	2,420
4,351	4,400	164	1,265	1,488	1,674	6,351	6,400	90	1,149	2,168	2,439
4,401	4,450	160	1,279	1,505	1,693	6,401	6,450	89	1,134	2,185	2,458
4,451	4,500	157	1,293	1,522	1,712	6,451	6,500	88	1,120	2,202	2,477
4,501	4,550	154	1,308	1,539	1,731	6,501	6,550	88	1,105	2,219	2,496
4,551	4,600	151	1,322	1,556	1,750	6,551	6,600	87	1,091	2,236	2,515
4,601	4,650	147	1,337	1,573	1,769	6,601	6,650	87	1,076	2,253	2,534
4,651	4,700	144	1,351	1,590	1,788	6,651	6,700	86	1,062	2,270	2,553
4,701	4,750	141	1,366	1,607	1,808	6,701	6,750	86	1,047	2,287	2,573
4,751	4,800	138	1,380	1,624	1,827	6,751	6,800	85	1,033	2,304	2,592
4,801	4,850	134	1,395	1,641	1,846	6,801	6,850	85	1,019	2,321	2,611
4,851	4,900	131	1,409	1,658	1,865	6,851	6,900	84	1,004	2,338	2,630
4,901	4,950	128	1,423	1,675	1,884	6,901	6,950	84	990	2,355	2,649
4,951	5,000	125	1,438	1,692	1,903	6,951	7,000	83	975	2,372	2,668
5,001	5,050	121	1,452	1,709	1,922	7,001	7,050	83	961	2,389	2,687
5,051	5,100	118	1,467	1,726	1,941	7,051	7,100	82	946	2,406	2,706
5,101	5,150	115	1,481	1,743	1,961	7,101	7,150	82	932	2,423	2,726
5,151	5,200	112	1,495	1,760	1,980	7,151	7,200	81	917	2,440	2,745
5,201	5,250	108	1,481	1,777	1,999	7,201	7,250	81	903	2,457	2,764
5,251	5,300	105	1,467	1,794	2,018	7,251	7,300	80	889	2,467	2,775
5,301	5,350	102	1,452	1,811	2,037	7,301	7,350	80	874	2,450	2,756
5,351	5,400	100	1,438	1,828	2,056	7,351	7,400	79	860	2,433	2,737
5,401	5,450	99	1,423	1,845	2,075	7,401	7,450	79	845	2,416	2,717
5,451	5,500	99	1,409	1,862	2,094	7,451	7,500	78	831	2,399	2,698
5,501	5,550	98	1,394	1,879	2,114	7,501	7,550	78	816	2,382	2,679
5,551	5,600	98	1,380	1,896	2,133	7,551	7,600	77	802	2,365	2,660
5,601	5,650	97	1,365	1,913	2,152	7,601	7,650	77	787	2,348	2,641
5,651	5,700	97	1,351	1,930	2,171	7,651	7,700	76	773	2,331	2,622
5,701	5,750	96	1,336	1,947	2,190	7,701	7,750	76	758	2,314	2,603
5,751	5,800	96	1,322	1,964	2,209	7,751	7,800	75	744	2,297	2,584
5,801	5,850	95	1,308	1,981	2,228	7,801	7,850	74	730	2,280	2,564
5,851	5,900	95	1,293	1,998	2,247	7,851	7,900	74	715	2,263	2,545
5,901	5,950	94	1,279	2,015	2,267	7,901	7,950	73	701	2,246	2,526
5,951	6,000	94	1,264	2,032	2,286	7,951	8,000	73	686	2,229	2,507

2017 Earned Income Tax Credit Table

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2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
8,001	8,050	72	672	2,212	2,488	10,001	10,050	52	239	1,532	1,723
8,051	8,100	72	657	2,195	2,469	10,051	10,100	51	238	1,515	1,704
8,101	8,150	71	643	2,178	2,450	10,101	10,150	51	237	1,498	1,685
8,151	8,200	71	628	2,161	2,431	10,151	10,200	50	236	1,481	1,666
8,201	8,250	70	614	2,144	2,411	10,201	10,250	50	235	1,464	1,646
8,251	8,300	70	600	2,127	2,392	10,251	10,300	49	234	1,447	1,627
8,301	8,350	69	585	2,110	2,373	10,301	10,350	49	234	1,430	1,608
8,351	8,400	69	571	2,093	2,354	10,351	10,400	48	233	1,413	1,589
8,401	8,450	68	556	2,076	2,335	10,401	10,450	48	232	1,396	1,570
8,451	8,500	68	542	2,059	2,316	10,451	10,500	47	231	1,379	1,551
8,501	8,550	67	527	2,042	2,297	10,501	10,550	46	230	1,362	1,532
8,551	8,600	67	513	2,025	2,278	10,551	10,600	46	229	1,345	1,513
8,601	8,650	66	498	2,008	2,258	10,601	10,650	45	228	1,328	1,493
8,651	8,700	66	484	1,991	2,239	10,651	10,700	45	227	1,311	1,474
8,701	8,750	65	469	1,974	2,220	10,701	10,750	44	226	1,294	1,455
8,751	8,800	65	455	1,957	2,201	10,751	10,800	44	225	1,277	1,436
8,801	8,850	64	441	1,940	2,182	10,801	10,850	43	224	1,260	1,417
8,851	8,900	64	426	1,923	2,163	10,851	10,900	43	223	1,243	1,398
8,901	8,950	63	412	1,906	2,144	10,901	10,950	42	222	1,226	1,379
8,951	9,000	63	397	1,889	2,125	10,951	11,000	42	221	1,209	1,360
9,001	9,050	62	383	1,872	2,105	11,001	11,050	41	220	1,192	1,340
9,051	9,100	62	368	1,855	2,086	11,051	11,100	41	219	1,175	1,321
9,101	9,150	61	354	1,838	2,067	11,101	11,150	40	218	1,158	1,302
9,151	9,200	60	339	1,821	2,048	11,151	11,200	40	217	1,141	1,283
9,201	9,250	60	325	1,804	2,029	11,201	11,250	39	216	1,124	1,264
9,251	9,300	59	311	1,787	2,010	11,251	11,300	39	215	1,107	1,245
9,301	9,350	59	296	1,770	1,991	11,301	11,350	38	214	1,090	1,226
9,351	9,400	58	282	1,753	1,972	11,351	11,400	38	213	1,073	1,207
9,401	9,450	58	267	1,736	1,952	11,401	11,450	37	212	1,056	1,187
9,451	9,500	57	253	1,719	1,933	11,451	11,500	37	211	1,039	1,168
9,501	9,550	57	249	1,702	1,914	11,501	11,550	36	210	1,022	1,149
9,551	9,600	56	248	1,685	1,895	11,551	11,600	36	209	1,005	1,130
9,601	9,650	56	247	1,668	1,876	11,601	11,650	35	208	988	1,111
9,651	9,700	55	246	1,651	1,857	11,651	11,700	35	207	971	1,092
9,701	9,750	55	245	1,634	1,838	11,701	11,750	34	206	954	1,073
9,751	9,800	54	244	1,617	1,819	11,751	11,800	34	205	937	1,054
9,801	9,850	54	243	1,600	1,799	11,801	11,850	33	204	920	1,034
9,851	9,900	53	242	1,583	1,780	11,851	11,900	32	203	903	1,015
9,901	9,950	53	241	1,566	1,761	11,901	11,950	32	202	886	996
9,951	10,000	52	240	1,549	1,742	11,951	12,000	31	201	869	977

2017 Earned Income Tax Credit Table

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1. 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.
2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
12,001	12,050	31	200	852	958	14,001	14,050	10	162	243	246
12,051	12,100	30	199	835	939	14,051	14,100	10	161	241	244
12,101	12,150	30	198	818	920	14,101	14,150	9	160	240	243
12,151	12,200	29	198	801	901	14,151	14,200	9	159	239	241
12,201	12,250	29	197	784	881	14,201	14,250	8	158	237	240
12,251	12,300	28	196	767	862	14,251	14,300	8	157	236	238
12,301	12,350	28	195	750	843	14,301	14,350	7	156	234	237
12,351	12,400	27	194	733	824	14,351	14,400	7	155	233	235
12,401	12,450	27	193	716	805	14,401	14,450	6	154	231	234
12,451	12,500	26	192	699	786	14,451	14,500	6	153	230	232
12,501	12,550	26	191	682	767	14,501	14,550	5	152	228	231
12,551	12,600	25	190	665	748	14,551	14,600	4	151	227	229
12,601	12,650	25	189	648	728	14,601	14,650	4	150	225	228
12,651	12,700	24	188	631	709	14,651	14,700	3	149	224	226
12,701	12,750	24	187	614	690	14,701	14,750	3	148	222	225
12,751	12,800	23	186	597	671	14,751	14,800	2	147	221	223
12,801	12,850	23	185	580	652	14,801	14,850	2	146	219	222
12,851	12,900	22	184	563	633	14,851	14,900	1	145	218	220
12,901	12,950	22	183	546	614	14,901	14,950	1	144	217	219
12,951	13,000	21	182	529	595	14,951	15,000	1	143	215	217
13,001	13,050	21	181	512	575	15,001	15,050	*	142	214	216
13,051	13,100	20	180	495	556	15,051	15,100	0	141	212	214
13,101	13,150	20	179	478	537	15,101	15,150	0	140	211	213
13,151	13,200	19	178	461	518	15,151	15,200	0	139	209	211
13,201	13,250	18	177	444	499	15,201	15,250	0	138	208	210
13,251	13,300	18	176	427	480	15,251	15,300	0	137	206	208
13,301	13,350	17	175	410	461	15,301	15,350	0	136	205	207
13,351	13,400	17	174	393	442	15,351	15,400	0	135	203	206
13,401	13,450	16	173	376	422	15,401	15,450	0	134	202	204
13,451	13,500	16	172	359	403	15,451	15,500	0	133	200	203
13,501	13,550	15	171	342	384	15,501	15,550	0	132	199	201
13,551	13,600	15	170	325	365	15,551	15,600	0	131	197	200
13,601	13,650	14	169	308	346	15,601	15,650	0	130	196	198
13,651	13,700	14	168	291	327	15,651	15,700	0	129	195	197
13,701	13,750	13	167	274	308	15,701	15,750	0	128	193	195
13,751	13,800	13	166	257	289	15,751	15,800	0	127	192	194
13,801	13,850	12	165	249	269	15,801	15,850	0	126	190	192
13,851	13,900	12	164	247	250	15,851	15,900	0	125	189	191
13,901	13,950	11	163	246	249	15,901	15,950	0	125	187	189
13,951	14,000	11	162	244	247	15,951	16,000	0	124	186	188

2017 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.

1. 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.
2. 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				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	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
16,001	16,050	0	123	184	186	18,001	18,050	0	84	126	127
16,051	16,100	0	122	183	185	18,051	18,100	0	83	124	125
16,101	16,150	0	121	181	183	18,101	18,150	0	82	123	124
16,151	16,200	0	120	180	182	18,151	18,200	0	81	121	122
16,201	16,250	0	119	178	180	18,201	18,250	0	80	120	121
16,251	16,300	0	118	177	179	18,251	18,300	0	79	118	119
16,301	16,350	0	117	176	177	18,301	18,350	0	78	117	118
16,351	16,400	0	116	174	176	18,351	18,400	0	77	115	117
16,401	16,450	0	115	173	174	18,401	18,450	0	76	114	115
16,451	16,500	0	114	171	173	18,451	18,500	0	75	112	114
16,501	16,550	0	113	170	171	18,501	18,550	0	74	111	112
16,551	16,600	0	112	168	170	18,551	18,600	0	73	110	111
16,601	16,650	0	111	167	168	18,601	18,650	0	72	108	109
16,651	16,700	0	110	165	167	18,651	18,700	0	71	107	108
16,701	16,750	0	109	164	165	18,701	18,750	0	70	105	106
16,751	16,800	0	108	162	164	18,751	18,800	0	69	104	105
16,801	16,850	0	107	161	163	18,801	18,850	0	68	102	103
16,851	16,900	0	106	159	161	18,851	18,900	0	67	101	102
16,901	16,950	0	105	158	160	18,901	18,950	0	66	99	100
16,951	17,000	0	104	156	158	18,951	19,000	0	65	98	99
17,001	17,050	0	103	155	157	19,001	19,050	0	64	96	97
17,051	17,100	0	102	154	155	19,051	19,100	0	63	95	96
17,101	17,150	0	101	152	154	19,101	19,150	0	62	93	94
17,151	17,200	0	100	151	152	19,151	19,200	0	61	92	93
17,201	17,250	0	99	149	151	19,201	19,250	0	60	90	91
17,251	17,300	0	98	148	149	19,251	19,300	0	59	89	90
17,301	17,350	0	97	146	148	19,301	19,350	0	58	88	88
17,351	17,400	0	96	145	146	19,351	19,400	0	57	86	87
17,401	17,450	0	95	143	145	19,401	19,450	0	56	85	85
17,451	17,500	0	94	142	143	19,451	19,500	0	55	83	84
17,501	17,550	0	93	140	142	19,501	19,550	0	54	82	82
17,551	17,600	0	92	139	140	19,551	19,600	0	53	80	81
17,601	17,650	0	91	137	139	19,601	19,650	0	52	79	79
17,651	17,700	0	90	136	137	19,651	19,700	0	52	77	78
17,701	17,750	0	89	134	136	19,701	19,750	0	51	76	76
17,751	17,800	0	89	133	134	19,751	19,800	0	50	74	75
17,801	17,850	0	88	132	133	19,801	19,850	0	49	73	74
17,851	17,900	0	87	130	131	19,851	19,900	0	48	71	72
17,901	17,950	0	86	129	130	19,901	19,950	0	47	70	71
17,951	18,000	0	85	127	128	19,951	20,000	0	46	68	69

2017 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.

1. 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.
2. 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 . . .			
20,001	20,050	0	45	67	68
20,051	20,100	0	44	66	66
20,101	20,150	0	43	64	65
20,151	20,200	0	42	63	63
20,201	20,250	0	41	61	62
20,251	20,300	0	40	60	60
20,301	20,350	0	39	58	59
20,351	20,400	0	38	57	57
20,401	20,450	0	37	55	56
20,451	20,500	0	36	54	54
20,501	20,550	0	35	52	53
20,551	20,600	0	34	51	51
20,601	20,650	0	33	49	50
20,651	20,700	0	32	48	48
20,701	20,750	0	31	46	47
20,751	20,800	0	30	45	45
20,801	20,850	0	29	44	44
20,851	20,900	0	28	42	42
20,901	20,950	0	27	41	41
20,951	21,000	0	26	39	39
21,001	21,050	0	25	38	38
21,051	21,100	0	24	36	36
21,101	21,150	0	23	35	35
21,151	21,200	0	22	33	33
21,201	21,250	0	21	32	32
21,251	21,300	0	20	30	30
21,301	21,350	0	19	29	29
21,351	21,400	0	18	27	28
21,401	21,450	0	17	26	26
21,451	21,500	0	16	24	25
21,501	21,550	0	16	23	23
21,551	21,600	0	15	22	22
21,601	21,650	0	14	20	20
21,651	21,700	0	13	19	19
21,701	21,750	0	12	17	17
21,751	21,800	0	11	16	16
21,801	21,850	0	10	14	14
21,851	21,900	0	9	13	13
21,901	21,950	0	8	11	11
21,951	22,000	0	7	10	10

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 . . .			
22,001	22,050	0	6	8	8
22,051	22,100	0	5	7	7
22,101	22,150	0	4	5	5
22,151	22,200	0	3	4	4
22,201	22,250	0	2	2	2
22,251	22,300	0	1	1	1
22,301	22,350	0	**	***	****

* If the amount you are looking up from the worksheet is at least $15,001 but less than $15,009, and you have no qualifying child, your credit is $1.If the amount you are looking up from the worksheet is $15,009 or more, and you have no qualifying child, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least $22,301 but less than $22,323, and you have one qualifying child, your credit is $1.If the amount you are looking up from the worksheet is $22,323 or more, and you have one qualifying child, you cannot take the credit.

*** If the amount you are looking up from the worksheet is at least $22,301 but less than $22,310, and you have two qualifying children, your credit is $1.If the amount you are looking up from the worksheet is $22,310 or more, and you have two qualifying children, you cannot take the credit.

**** If the amount you are looking up from the worksheet is at least $22,301 but less than $22,303, and you have three qualifying children, your credit is $1.If the amount you are looking up from the worksheet is $22,303 or more, and you have three qualifying children, you cannot take the credit.

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Visit our website:

ftb.ca.gov

2017 Instructions for Form FTB 3532

Head of Household Filing Status Schedule

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).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the 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 or 540NR), 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.

For taxable years beginning on or after January 1, 2015, 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.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Income Tax Return, if you claim head of household filing status.

Registered Domestic Partners (RDPs) For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (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.

A Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

B Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.
- You were not a nonresident alien at any time during the year.
- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic Partnership
If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
  - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
  - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than $600 in support for the child during the year.

Part II – Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2017, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

Line 4

Gross Income

Your qualifying relative's gross income must be less than the federal exemption amount for the year in question. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to **irs.gov** and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3
0	14,086	0	0	0	0
14,087	14,186	2	0	0	0
14,187	14,286	4	0	0	0
14,287	14,386	6	0	0	0
14,387	14,486	8	0	0	0
14,487	14,586	10	0	0	0
14,587	14,686	12	0	0	0
14,687	14,786	14	0	0	0
14,787	14,886	16	0	0	0
14,887	14,986	18	0	0	0
14,987	15,086	20	0	0	0
15,087	15,186	22	0	0	0
15,187	15,286	24	0	0	0
15,287	15,386	26	0	0	0
15,387	15,486	28	0	0	0
15,487	15,586	30	0	0	0
15,587	15,686	32	0	0	0
15,687	15,786	34	0	0	0
15,787	15,886	36	0	0	0
15,887	15,986	38	0	0	0
15,987	16,086	40	0	0	0
16,087	16,186	42	0	0	0
16,187	16,286	44	0	0	0
16,287	16,386	46	0	0	0
16,387	16,486	48	0	0	0
16,487	16,586	50	0	0	0
16,587	16,686	52	0	0	0
16,687	16,786	54	0	0	0
16,787	16,886	56	0	0	0
16,887	16,986	58	0	0	0
16,987	17,086	60	0	0	0
17,087	17,186	62	0	0	0
17,187	17,286	64	0	0	0
17,287	17,386	66	0	0	0
17,387	17,486	68	0	0	0
17,487	17,586	70	0	0	0
17,587	17,686	72	0	0	0
17,687	17,786	74	0	0	0
17,787	17,886	76	0	0	0
17,887	17,986	78	0	0	0
17,987	18,086	80	0	0	0
18,087	18,186	82	0	0	0
18,187	18,286	84	0	0	0
18,287	18,386	86	0	0	0
18,387	18,486	88	0	0	0
18,487	18,586	90	0	0	0
18,587	18,686	92	0	0	0
18,687	18,786	94	0	0	0
18,787	18,886	96	0	0	0
18,887	18,986	98	0	0	0
18,987	19,086	100	0	0	0
19,087	19,186	102	0	0	0
19,187	19,286	104	0	0	0
19,287	19,386	106	0	0	0
19,387	19,486	108	0	0	0

If Your Income Is… At Least	But not over	0	1	2	3
19,487	19,586	110	0	0	0
19,587	19,686	112	0	0	0
19,687	19,786	114	0	0	0
19,787	19,886	116	0	0	0
19,887	19,986	118	0	0	0
19,987	20,086	120	0	0	0
20,087	20,186	122	0	0	0
20,187	20,286	124	0	0	0
20,287	20,386	126	0	0	0
20,387	20,486	128	0	0	0
20,487	20,586	130	0	0	0
20,587	20,686	132	0	0	0
20,687	20,786	134	0	0	0
20,787	20,886	136	0	0	0
20,887	20,986	138	0	0	0
20,987	21,086	140	0	0	0
21,087	21,186	142	0	0	0
21,187	21,286	144	0	0	0
21,287	21,386	146	0	0	0
21,387	21,486	148	0	0	0
21,487	21,586	150	0	0	0
21,587	21,686	152	0	0	0
21,687	21,786	154	0	0	0
21,787	21,886	156	0	0	0
21,887	21,986	158	0	0	0
21,987	22,086	160	0	0	0
22,087	22,186	162	0	0	0
22,187	22,286	164	0	0	0
22,287	22,386	166	0	0	0
22,387	22,486	168	0	0	0
22,487	22,586	170	0	0	0
22,587	22,686	172	0	0	0
22,687	22,786	174	0	0	0
22,787	22,886	176	0	0	0
22,887	22,986	178	0	0	0
22,987	23,086	180	0	0	0
23,087	23,186	182	0	0	0
23,187	23,286	184	0	0	0
23,287	23,386	186	0	0	0
23,387	23,486	188	0	0	0
23,487	23,586	190	0	0	0
23,587	23,686	192	0	0	0
23,687	23,786	194	0	0	0
23,787	23,886	198	0	0	0
23,887	23,986	202	0	0	0
23,987	24,086	206	0	0	0
24,087	24,186	210	0	0	0
24,187	24,286	214	0	0	0
24,287	24,386	218	0	0	0
24,387	24,486	222	0	0	0
24,487	24,586	226	0	0	0
24,587	24,686	230	0	0	0
24,687	24,786	234	0	0	0
24,787	24,886	238	0	0	0
24,887	24,986	242	0	0	0

If Your Income Is… At Least	But not over	0	1	2	3
24,987	25,086	246	0	0	0
25,087	25,186	250	0	0	0
25,187	25,286	254	0	0	0
25,287	25,386	258	0	0	0
25,387	25,486	262	0	0	0
25,487	25,586	266	0	0	0
25,587	25,686	270	0	0	0
25,687	25,786	274	0	0	0
25,787	25,886	278	0	0	0
25,887	25,986	282	0	0	0
25,987	26,086	286	0	0	0
26,087	26,186	290	0	0	0
26,187	26,286	294	0	0	0
26,287	26,386	298	0	0	0
26,387	26,486	302	0	0	0
26,487	26,586	306	0	0	0
26,587	26,686	310	0	0	0
26,687	26,786	314	0	0	0
26,787	26,886	318	0	0	0
26,887	26,986	322	0	0	0
26,987	27,086	326	0	0	0
27,087	27,186	330	0	0	0
27,187	27,286	334	0	0	0
27,287	27,386	338	0	0	0
27,387	27,486	342	0	0	0
27,487	27,586	346	0	0	0
27,587	27,686	350	0	0	0
27,687	27,786	354	1	0	0
27,787	27,886	358	5	0	0
27,887	27,986	362	9	0	0
27,987	28,086	366	13	0	0
28,087	28,186	370	17	0	0
28,187	28,286	374	21	0	0
28,287	28,386	378	25	0	0
28,387	28,486	382	29	0	0
28,487	28,586	386	33	0	0
28,587	28,686	390	37	0	0
28,687	28,786	394	41	0	0
28,787	28,886	398	45	0	0
28,887	28,986	402	49	0	0
28,987	29,086	406	53	0	0
29,087	29,186	410	57	0	0
29,187	29,286	414	61	0	0
29,287	29,386	418	65	0	0
29,387	29,486	422	69	0	0
29,487	29,586	426	73	0	0
29,587	29,686	430	77	0	0
29,687	29,786	434	81	0	0
29,787	29,886	438	85	0	0
29,887	29,986	442	89	0	0
29,987	30,086	446	93	0	0
30,087	30,186	450	97	0	0
30,187	30,286	454	101	0	0
30,287	30,386	458	105	0	0
30,387	30,486	462	109	0	0

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3
30,487	30,586	466	113	0	0	35,987	36,086	706	353	0	0	41,487	41,586	1,036	683	330	0
30,587	30,686	470	117	0	0	36,087	36,186	712	359	6	0	41,587	41,686	1,042	689	336	0
30,687	30,786	474	121	0	0	36,187	36,286	718	365	12	0	41,687	41,786	1,048	695	342	0
30,787	30,886	478	125	0	0	36,287	36,386	724	371	18	0	41,787	41,886	1,054	701	348	0
30,887	30,986	482	129	0	0	36,387	36,486	730	377	24	0	41,887	41,986	1,060	707	354	1
30,987	31,086	486	133	0	0	36,487	36,586	736	383	30	0	41,987	42,086	1,066	713	360	7
31,087	31,186	490	137	0	0	36,587	36,686	742	389	36	0	42,087	42,186	1,072	719	366	13
31,187	31,286	494	141	0	0	36,687	36,786	748	395	42	0	42,187	42,286	1,078	725	372	19
31,287	31,386	498	145	0	0	36,787	36,886	754	401	48	0	42,287	42,386	1,084	731	378	25
31,387	31,486	502	149	0	0	36,887	36,986	760	407	54	0	42,387	42,486	1,090	737	384	31
31,487	31,586	506	153	0	0	36,987	37,086	766	413	60	0	42,487	42,586	1,096	743	390	37
31,587	31,686	510	157	0	0	37,087	37,186	772	419	66	0	42,587	42,686	1,102	749	396	43
31,687	31,786	514	161	0	0	37,187	37,286	778	425	72	0	42,687	42,786	1,108	755	402	49
31,787	31,886	518	165	0	0	37,287	37,386	784	431	78	0	42,787	42,886	1,114	761	408	55
31,887	31,986	522	169	0	0	37,387	37,486	790	437	84	0	42,887	42,986	1,120	767	414	61
31,987	32,086	526	173	0	0	37,487	37,586	796	443	90	0	42,987	43,086	1,126	773	420	67
32,087	32,186	530	177	0	0	37,587	37,686	802	449	96	0	43,087	43,186	1,132	779	426	73
32,187	32,286	534	181	0	0	37,687	37,786	808	455	102	0	43,187	43,286	1,138	785	432	79
32,287	32,386	538	185	0	0	37,787	37,886	814	461	108	0	43,287	43,386	1,144	791	438	85
32,387	32,486	542	189	0	0	37,887	37,986	820	467	114	0	43,387	43,486	1,150	797	444	91
32,487	32,586	546	193	0	0	37,987	38,086	826	473	120	0	43,487	43,586	1,156	803	450	97
32,587	32,686	550	197	0	0	38,087	38,186	832	479	126	0	43,587	43,686	1,162	809	456	103
32,687	32,786	554	201	0	0	38,187	38,286	838	485	132	0	43,687	43,786	1,168	815	462	109
32,787	32,886	558	205	0	0	38,287	38,386	844	491	138	0	43,787	43,886	1,174	821	468	115
32,887	32,986	562	209	0	0	38,387	38,486	850	497	144	0	43,887	43,986	1,180	827	474	121
32,987	33,086	566	213	0	0	38,487	38,586	856	503	150	0	43,987	44,086	1,186	833	480	127
33,087	33,186	570	217	0	0	38,587	38,686	862	509	156	0	44,087	44,186	1,192	839	486	133
33,187	33,286	574	221	0	0	38,687	38,786	868	515	162	0	44,187	44,286	1,198	845	492	139
33,287	33,386	578	225	0	0	38,787	38,886	874	521	168	0	44,287	44,386	1,204	851	498	145
33,387	33,486	582	229	0	0	38,887	38,986	880	527	174	0	44,387	44,486	1,210	857	504	151
33,487	33,586	586	233	0	0	38,987	39,086	886	533	180	0	44,487	44,586	1,216	863	510	157
33,587	33,686	590	237	0	0	39,087	39,186	892	539	186	0	44,587	44,686	1,222	869	516	163
33,687	33,786	594	241	0	0	39,187	39,286	898	545	192	0	44,687	44,786	1,228	875	522	169
33,787	33,886	598	245	0	0	39,287	39,386	904	551	198	0	44,787	44,886	1,234	881	528	175
33,887	33,986	602	249	0	0	39,387	39,486	910	557	204	0	44,887	44,986	1,240	887	534	181
33,987	34,086	606	253	0	0	39,487	39,586	916	563	210	0	44,987	45,086	1,246	893	540	187
34,087	34,186	610	257	0	0	39,587	39,686	922	569	216	0	45,087	45,186	1,252	899	546	193
34,187	34,286	614	261	0	0	39,687	39,786	928	575	222	0	45,187	45,286	1,258	905	552	199
34,287	34,386	618	265	0	0	39,787	39,886	934	581	228	0	45,287	45,386	1,264	911	558	205
34,387	34,486	622	269	0	0	39,887	39,986	940	587	234	0	45,387	45,486	1,270	917	564	211
34,487	34,586	626	273	0	0	39,987	40,086	946	593	240	0	45,487	45,586	1,276	923	570	217
34,587	34,686	630	277	0	0	40,087	40,186	952	599	246	0	45,587	45,686	1,282	929	576	223
34,687	34,786	634	281	0	0	40,187	40,286	958	605	252	0	45,687	45,786	1,288	935	582	229
34,787	34,886	638	285	0	0	40,287	40,386	964	611	258	0	45,787	45,886	1,294	941	588	235
34,887	34,986	642	289	0	0	40,387	40,486	970	617	264	0	45,887	45,986	1,300	947	594	241
34,987	35,086	646	293	0	0	40,487	40,586	976	623	270	0	45,987	46,086	1,306	953	600	247
35,087	35,186	652	299	0	0	40,587	40,686	982	629	276	0	46,087	46,186	1,312	959	606	253
35,187	35,286	658	305	0	0	40,687	40,786	988	635	282	0	46,187	46,286	1,318	965	612	259
35,287	35,386	664	311	0	0	40,787	40,886	994	641	288	0	46,287	46,386	1,324	971	618	265
35,387	35,486	670	317	0	0	40,887	40,986	1,000	647	294	0	46,387	46,486	1,330	977	624	271
35,487	35,586	676	323	0	0	40,987	41,086	1,006	653	300	0	46,487	46,586	1,336	983	630	277
35,587	35,686	682	329	0	0	41,087	41,186	1,012	659	306	0	46,587	46,686	1,342	989	636	283
35,687	35,786	688	335	0	0	41,187	41,286	1,018	665	312	0	46,687	46,786	1,348	995	642	289
35,787	35,886	694	341	0	0	41,287	41,386	1,024	671	318	0	46,787	46,886	1,354	1,001	648	295
35,887	35,986	700	347	0	0	41,387	41,486	1,030	677	324	0	46,887	46,986	1,360	1,007	654	301

2017 California 2EZ Table

Single

(continued)

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

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3
46,987	47,086	1,368	1,015	662	309
47,087	47,186	1,376	1,023	670	317
47,187	47,286	1,384	1,031	678	325
47,287	47,386	1,392	1,039	686	333
47,387	47,486	1,400	1,047	694	341
47,487	47,586	1,408	1,055	702	349
47,587	47,686	1,416	1,063	710	357
47,687	47,786	1,424	1,071	718	365
47,787	47,886	1,432	1,079	726	373
47,887	47,986	1,440	1,087	734	381
47,987	48,086	1,448	1,095	742	389
48,087	48,186	1,456	1,103	750	397
48,187	48,286	1,464	1,111	758	405
48,287	48,386	1,472	1,119	766	413
48,387	48,486	1,480	1,127	774	421
48,487	48,586	1,488	1,135	782	429
48,587	48,686	1,496	1,143	790	437
48,687	48,786	1,504	1,151	798	445
48,787	48,886	1,512	1,159	806	453
48,887	48,986	1,520	1,167	814	461
48,987	49,086	1,528	1,175	822	469
49,087	49,186	1,536	1,183	830	477
49,187	49,286	1,544	1,191	838	485
49,287	49,386	1,552	1,199	846	493
49,387	49,486	1,560	1,207	854	501
49,487	49,586	1,568	1,215	862	509
49,587	49,686	1,576	1,223	870	517
49,687	49,786	1,584	1,231	878	525
49,787	49,886	1,592	1,239	886	533
49,887	49,986	1,600	1,247	894	541
49,987	50,086	1,608	1,255	902	549
50,087	50,186	1,616	1,263	910	557
50,187	50,286	1,624	1,271	918	565
50,287	50,386	1,632	1,279	926	573
50,387	50,486	1,640	1,287	934	581
50,487	50,586	1,648	1,295	942	589
50,587	50,686	1,656	1,303	950	597
50,687	50,786	1,664	1,311	958	605
50,787	50,886	1,672	1,319	966	613
50,887	50,986	1,680	1,327	974	621
50,987	51,086	1,688	1,335	982	629
51,087	51,186	1,696	1,343	990	637
51,187	51,286	1,704	1,351	998	645
51,287	51,386	1,712	1,359	1,006	653
51,387	51,486	1,720	1,367	1,014	661
51,487	51,586	1,728	1,375	1,022	669
51,587	51,686	1,736	1,383	1,030	677
51,687	51,786	1,744	1,391	1,038	685
51,787	51,886	1,752	1,399	1,046	693
51,887	51,986	1,760	1,407	1,054	701
51,987	52,086	1,768	1,415	1,062	709
52,087	52,186	1,776	1,423	1,070	717
52,187	52,286	1,784	1,431	1,078	725
52,287	52,386	1,792	1,439	1,086	733
52,387	52,486	1,800	1,447	1,094	741
52,487	52,586	1,808	1,455	1,102	749
52,587	52,686	1,816	1,463	1,110	757
52,687	52,786	1,824	1,471	1,118	765
52,787	52,886	1,832	1,479	1,126	773
52,887	52,986	1,840	1,487	1,134	781
52,987	53,086	1,848	1,495	1,142	789
53,087	53,186	1,856	1,503	1,150	797
53,187	53,286	1,864	1,511	1,158	805
53,287	53,386	1,872	1,519	1,166	813
53,387	53,486	1,880	1,527	1,174	821
53,487	53,586	1,888	1,535	1,182	829
53,587	53,686	1,896	1,543	1,190	837
53,687	53,786	1,904	1,551	1,198	845
53,787	53,886	1,912	1,559	1,206	853
53,887	53,986	1,920	1,567	1,214	861
53,987	54,086	1,928	1,575	1,222	869
54,087	54,186	1,936	1,583	1,230	877
54,187	54,286	1,944	1,591	1,238	885
54,287	54,386	1,952	1,599	1,246	893
54,387	54,486	1,960	1,607	1,254	901
54,487	54,586	1,968	1,615	1,262	909
54,587	54,686	1,976	1,623	1,270	917
54,687	54,786	1,984	1,631	1,278	925
54,787	54,886	1,992	1,639	1,286	933
54,887	54,986	2,000	1,647	1,294	941
54,987	55,086	2,008	1,655	1,302	949
55,087	55,186	2,016	1,663	1,310	957
55,187	55,286	2,024	1,671	1,318	965
55,287	55,386	2,032	1,679	1,326	973
55,387	55,486	2,040	1,687	1,334	981
55,487	55,586	2,048	1,695	1,342	989
55,587	55,686	2,056	1,703	1,350	997
55,687	55,786	2,064	1,711	1,358	1,005
55,787	55,886	2,072	1,719	1,366	1,013
55,887	55,986	2,080	1,727	1,374	1,021
55,987	56,086	2,088	1,735	1,382	1,029
56,087	56,186	2,096	1,743	1,390	1,037
56,187	56,286	2,104	1,751	1,398	1,045
56,287	56,386	2,112	1,759	1,406	1,053
56,387	56,486	2,120	1,767	1,414	1,061
56,487	56,586	2,128	1,775	1,422	1,069
56,587	56,686	2,136	1,783	1,430	1,077
56,687	56,786	2,144	1,791	1,438	1,085
56,787	56,886	2,152	1,799	1,446	1,093
56,887	56,986	2,160	1,807	1,454	1,101
56,987	57,086	2,168	1,815	1,462	1,109
57,087	57,186	2,176	1,823	1,470	1,117
57,187	57,286	2,184	1,831	1,478	1,125
57,287	57,386	2,192	1,839	1,486	1,133
57,387	57,486	2,200	1,847	1,494	1,141
57,487	57,586	2,208	1,855	1,502	1,149
57,587	57,686	2,216	1,863	1,510	1,157
57,687	57,786	2,224	1,871	1,518	1,165
57,787	57,886	2,232	1,879	1,526	1,173
57,887	57,986	2,240	1,887	1,534	1,181
57,987	58,086	2,248	1,895	1,542	1,189
58,087	58,186	2,256	1,903	1,550	1,197
58,187	58,286	2,265	1,912	1,559	1,206
58,287	58,386	2,274	1,921	1,568	1,215
58,387	58,486	2,283	1,930	1,577	1,224
58,487	58,586	2,292	1,939	1,586	1,233
58,587	58,686	2,302	1,949	1,596	1,243
58,687	58,786	2,311	1,958	1,605	1,252
58,787	58,886	2,320	1,967	1,614	1,261
58,887	58,986	2,330	1,977	1,624	1,271
58,987	59,086	2,339	1,986	1,633	1,280
59,087	59,186	2,348	1,995	1,642	1,289
59,187	59,286	2,358	2,005	1,652	1,299
59,287	59,386	2,367	2,014	1,661	1,308
59,387	59,486	2,376	2,023	1,670	1,317
59,487	59,586	2,385	2,032	1,679	1,326
59,587	59,686	2,395	2,042	1,689	1,336
59,687	59,786	2,404	2,051	1,698	1,345
59,787	59,886	2,413	2,060	1,707	1,354
59,887	59,986	2,423	2,070	1,717	1,364
59,987	60,086	2,432	2,079	1,726	1,373
60,087	60,186	2,441	2,088	1,735	1,382
60,187	60,286	2,451	2,098	1,745	1,392
60,287	60,386	2,460	2,107	1,754	1,401
60,387	60,486	2,469	2,116	1,763	1,410
60,487	60,586	2,478	2,125	1,772	1,419
60,587	60,686	2,488	2,135	1,782	1,429
60,687	60,786	2,497	2,144	1,791	1,438
60,787	60,886	2,506	2,153	1,800	1,447
60,887	60,986	2,516	2,163	1,810	1,457
60,987	61,086	2,525	2,172	1,819	1,466
61,087	61,186	2,534	2,181	1,828	1,475
61,187	61,286	2,544	2,191	1,838	1,485
61,287	61,386	2,553	2,200	1,847	1,494
61,387	61,486	2,562	2,209	1,856	1,503
61,487	61,586	2,571	2,218	1,865	1,512
61,587	61,686	2,581	2,228	1,875	1,522
61,687	61,786	2,590	2,237	1,884	1,531
61,787	61,886	2,599	2,246	1,893	1,540
61,887	61,986	2,609	2,256	1,903	1,550
61,987	62,086	2,618	2,265	1,912	1,559
62,087	62,186	2,627	2,274	1,921	1,568
62,187	62,286	2,637	2,284	1,931	1,578
62,287	62,386	2,646	2,293	1,940	1,587
62,387	62,486	2,655	2,302	1,949	1,596
62,487	62,586	2,664	2,311	1,958	1,605
62,587	62,686	2,674	2,321	1,968	1,615
62,687	62,786	2,683	2,330	1,977	1,624
62,787	62,886	2,692	2,339	1,986	1,633
62,887	62,986	2,702	2,349	1,996	1,643
62,987	63,086	2,711	2,358	2,005	1,652
63,087	63,186	2,720	2,367	2,014	1,661
63,187	63,286	2,730	2,377	2,024	1,671
63,287	63,386	2,739	2,386	2,033	1,680
63,387	63,486	2,748	2,395	2,042	1,689

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
63,487	63,586	2,757	2,404	2,051	1,698	68,987	69,086	3,269	2,916	2,563	2,210	74,487	74,586	3,780	3,427	3,074	2,721
63,587	63,686	2,767	2,414	2,061	1,708	69,087	69,186	3,278	2,925	2,572	2,219	74,587	74,686	3,790	3,437	3,084	2,731
63,687	63,786	2,776	2,423	2,070	1,717	69,187	69,286	3,288	2,935	2,582	2,229	74,687	74,786	3,799	3,446	3,093	2,740
63,787	63,886	2,785	2,432	2,079	1,726	69,287	69,386	3,297	2,944	2,591	2,238	74,787	74,886	3,808	3,455	3,102	2,749
63,887	63,986	2,795	2,442	2,089	1,736	69,387	69,486	3,306	2,953	2,600	2,247	74,887	74,986	3,818	3,465	3,112	2,759
63,987	64,086	2,804	2,451	2,098	1,745	69,487	69,586	3,315	2,962	2,609	2,256	74,987	75,086	3,827	3,474	3,121	2,768
64,087	64,186	2,813	2,460	2,107	1,754	69,587	69,686	3,325	2,972	2,619	2,266	75,087	75,186	3,836	3,483	3,130	2,777
64,187	64,286	2,823	2,470	2,117	1,764	69,687	69,786	3,334	2,981	2,628	2,275	75,187	75,286	3,846	3,493	3,140	2,787
64,287	64,386	2,832	2,479	2,126	1,773	69,787	69,886	3,343	2,990	2,637	2,284	75,287	75,386	3,855	3,502	3,149	2,796
64,387	64,486	2,841	2,488	2,135	1,782	69,887	69,986	3,353	3,000	2,647	2,294	75,387	75,486	3,864	3,511	3,158	2,805
64,487	64,586	2,850	2,497	2,144	1,791	69,987	70,086	3,362	3,009	2,656	2,303	75,487	75,586	3,873	3,520	3,167	2,814
64,587	64,686	2,860	2,507	2,154	1,801	70,087	70,186	3,371	3,018	2,665	2,312	75,587	75,686	3,883	3,530	3,177	2,824
64,687	64,786	2,869	2,516	2,163	1,810	70,187	70,286	3,381	3,028	2,675	2,322	75,687	75,786	3,892	3,539	3,186	2,833
64,787	64,886	2,878	2,525	2,172	1,819	70,287	70,386	3,390	3,037	2,684	2,331	75,787	75,886	3,901	3,548	3,195	2,842
64,887	64,986	2,888	2,535	2,182	1,829	70,387	70,486	3,399	3,046	2,693	2,340	75,887	75,986	3,911	3,558	3,205	2,852
64,987	65,086	2,897	2,544	2,191	1,838	70,487	70,586	3,408	3,055	2,702	2,349	75,987	76,086	3,920	3,567	3,214	2,861
65,087	65,186	2,906	2,553	2,200	1,847	70,587	70,686	3,418	3,065	2,712	2,359	76,087	76,186	3,929	3,576	3,223	2,870
65,187	65,286	2,916	2,563	2,210	1,857	70,687	70,786	3,427	3,074	2,721	2,368	76,187	76,286	3,939	3,586	3,233	2,880
65,287	65,386	2,925	2,572	2,219	1,866	70,787	70,886	3,436	3,083	2,730	2,377	76,287	76,386	3,948	3,595	3,242	2,889
65,387	65,486	2,934	2,581	2,228	1,875	70,887	70,986	3,446	3,093	2,740	2,387	76,387	76,486	3,957	3,604	3,251	2,898
65,487	65,586	2,943	2,590	2,237	1,884	70,987	71,086	3,455	3,102	2,749	2,396	76,487	76,586	3,966	3,613	3,260	2,907
65,587	65,686	2,953	2,600	2,247	1,894	71,087	71,186	3,464	3,111	2,758	2,405	76,587	76,686	3,976	3,623	3,270	2,917
65,687	65,786	2,962	2,609	2,256	1,903	71,187	71,286	3,474	3,121	2,768	2,415	76,687	76,786	3,985	3,632	3,279	2,926
65,787	65,886	2,971	2,618	2,265	1,912	71,287	71,386	3,483	3,130	2,777	2,424	76,787	76,886	3,994	3,641	3,288	2,935
65,887	65,986	2,981	2,628	2,275	1,922	71,387	71,486	3,492	3,139	2,786	2,433	76,887	76,986	4,004	3,651	3,298	2,945
65,987	66,086	2,990	2,637	2,284	1,931	71,487	71,586	3,501	3,148	2,795	2,442	76,987	77,086	4,013	3,660	3,307	2,954
66,087	66,186	2,999	2,646	2,293	1,940	71,587	71,686	3,511	3,158	2,805	2,452	77,087	77,186	4,022	3,669	3,316	2,963
66,187	66,286	3,009	2,656	2,303	1,950	71,687	71,786	3,520	3,167	2,814	2,461	77,187	77,286	4,032	3,679	3,326	2,973
66,287	66,386	3,018	2,665	2,312	1,959	71,787	71,886	3,529	3,176	2,823	2,470	77,287	77,386	4,041	3,688	3,335	2,982
66,387	66,486	3,027	2,674	2,321	1,968	71,887	71,986	3,539	3,186	2,833	2,480	77,387	77,486	4,050	3,697	3,344	2,991
66,487	66,586	3,036	2,683	2,330	1,977	71,987	72,086	3,548	3,195	2,842	2,489	77,487	77,586	4,059	3,706	3,353	3,000
66,587	66,686	3,046	2,693	2,340	1,987	72,087	72,186	3,557	3,204	2,851	2,498	77,587	77,686	4,069	3,716	3,363	3,010
66,687	66,786	3,055	2,702	2,349	1,996	72,187	72,286	3,567	3,214	2,861	2,508	77,687	77,786	4,078	3,725	3,372	3,019
66,787	66,886	3,064	2,711	2,358	2,005	72,287	72,386	3,576	3,223	2,870	2,517	77,787	77,886	4,087	3,734	3,381	3,028
66,887	66,986	3,074	2,721	2,368	2,015	72,387	72,486	3,585	3,232	2,879	2,526	77,887	77,986	4,097	3,744	3,391	3,038
66,987	67,086	3,083	2,730	2,377	2,024	72,487	72,586	3,594	3,241	2,888	2,535	77,987	78,086	4,106	3,753	3,400	3,047
67,087	67,186	3,092	2,739	2,386	2,033	72,587	72,686	3,604	3,251	2,898	2,545	78,087	78,186	4,115	3,762	3,409	3,056
67,187	67,286	3,102	2,749	2,396	2,043	72,687	72,786	3,613	3,260	2,907	2,554	78,187	78,286	4,125	3,772	3,419	3,066
67,287	67,386	3,111	2,758	2,405	2,052	72,787	72,886	3,622	3,269	2,916	2,563	78,287	78,386	4,134	3,781	3,428	3,075
67,387	67,486	3,120	2,767	2,414	2,061	72,887	72,986	3,632	3,279	2,926	2,573	78,387	78,486	4,143	3,790	3,437	3,084
67,487	67,586	3,129	2,776	2,423	2,070	72,987	73,086	3,641	3,288	2,935	2,582	78,487	78,586	4,152	3,799	3,446	3,093
67,587	67,686	3,139	2,786	2,433	2,080	73,087	73,186	3,650	3,297	2,944	2,591	78,587	78,686	4,162	3,809	3,456	3,103
67,687	67,786	3,148	2,795	2,442	2,089	73,187	73,286	3,660	3,307	2,954	2,601	78,687	78,786	4,171	3,818	3,465	3,112
67,787	67,886	3,157	2,804	2,451	2,098	73,287	73,386	3,669	3,316	2,963	2,610	78,787	78,886	4,180	3,827	3,474	3,121
67,887	67,986	3,167	2,814	2,461	2,108	73,387	73,486	3,678	3,325	2,972	2,619	78,887	78,986	4,190	3,837	3,484	3,131
67,987	68,086	3,176	2,823	2,470	2,117	73,487	73,586	3,687	3,334	2,981	2,628	78,987	79,086	4,199	3,846	3,493	3,140
68,087	68,186	3,185	2,832	2,479	2,126	73,587	73,686	3,697	3,344	2,991	2,638	79,087	79,186	4,208	3,855	3,502	3,149
68,187	68,286	3,195	2,842	2,489	2,136	73,687	73,786	3,706	3,353	3,000	2,647	79,187	79,286	4,218	3,865	3,512	3,159
68,287	68,386	3,204	2,851	2,498	2,145	73,787	73,886	3,715	3,362	3,009	2,656	79,287	79,386	4,227	3,874	3,521	3,168
68,387	68,486	3,213	2,860	2,507	2,154	73,887	73,986	3,725	3,372	3,019	2,666	79,387	79,486	4,236	3,883	3,530	3,177
68,487	68,586	3,222	2,869	2,516	2,163	73,987	74,086	3,734	3,381	3,028	2,675	79,487	79,586	4,245	3,892	3,539	3,186
68,587	68,686	3,232	2,879	2,526	2,173	74,087	74,186	3,743	3,390	3,037	2,684	79,587	79,686	4,255	3,902	3,549	3,196
68,687	68,786	3,241	2,888	2,535	2,182	74,187	74,286	3,753	3,400	3,047	2,694	79,687	79,786	4,264	3,911	3,558	3,205
68,787	68,886	3,250	2,897	2,544	2,191	74,287	74,386	3,762	3,409	3,056	2,703	79,787	79,886	4,273	3,920	3,567	3,214
68,887	68,986	3,260	2,907	2,554	2,201	74,387	74,486	3,771	3,418	3,065	2,712	79,887	79,986	4,283	3,930	3,577	3,224

Continued on next page.

Caution: Do not use these tables for Form 540, Long or Short Form 540NR. *(continued)*

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
79,987	80,086	4,292	3,939	3,586	3,233	85,487	85,586	4,803	4,450	4,097	3,744	90,987	91,086	5,315	4,962	4,609	4,256
80,087	80,186	4,301	3,948	3,595	3,242	85,587	85,686	4,813	4,460	4,107	3,754	91,087	91,186	5,324	4,971	4,618	4,265
80,187	80,286	4,311	3,958	3,605	3,252	85,687	85,786	4,822	4,469	4,116	3,763	91,187	91,286	5,334	4,981	4,628	4,275
80,287	80,386	4,320	3,967	3,614	3,261	85,787	85,886	4,831	4,478	4,125	3,772	91,287	91,386	5,343	4,990	4,637	4,284
80,387	80,486	4,329	3,976	3,623	3,270	85,887	85,986	4,841	4,488	4,135	3,782	91,387	91,486	5,352	4,999	4,646	4,293
80,487	80,586	4,338	3,985	3,632	3,279	85,987	86,086	4,850	4,497	4,144	3,791	91,487	91,586	5,361	5,008	4,655	4,302
80,587	80,686	4,348	3,995	3,642	3,289	86,087	86,186	4,859	4,506	4,153	3,800	91,587	91,686	5,371	5,018	4,665	4,312
80,687	80,786	4,357	4,004	3,651	3,298	86,187	86,286	4,869	4,516	4,163	3,810	91,687	91,786	5,380	5,027	4,674	4,321
80,787	80,886	4,366	4,013	3,660	3,307	86,287	86,386	4,878	4,525	4,172	3,819	91,787	91,886	5,389	5,036	4,683	4,330
80,887	80,986	4,376	4,023	3,670	3,317	86,387	86,486	4,887	4,534	4,181	3,828	91,887	91,986	5,399	5,046	4,693	4,340
80,987	81,086	4,385	4,032	3,679	3,326	86,487	86,586	4,896	4,543	4,190	3,837	91,987	92,086	5,408	5,055	4,702	4,349
81,087	81,186	4,394	4,041	3,688	3,335	86,587	86,686	4,906	4,553	4,200	3,847	92,087	92,186	5,417	5,064	4,711	4,358
81,187	81,286	4,404	4,051	3,698	3,345	86,687	86,786	4,915	4,562	4,209	3,856	92,187	92,286	5,427	5,074	4,721	4,368
81,287	81,386	4,413	4,060	3,707	3,354	86,787	86,886	4,924	4,571	4,218	3,865	92,287	92,386	5,436	5,083	4,730	4,377
81,387	81,486	4,422	4,069	3,716	3,363	86,887	86,986	4,934	4,581	4,228	3,875	92,387	92,486	5,445	5,092	4,739	4,386
81,487	81,586	4,431	4,078	3,725	3,372	86,987	87,086	4,943	4,590	4,237	3,884	92,487	92,586	5,454	5,101	4,748	4,395
81,587	81,686	4,441	4,088	3,735	3,382	87,087	87,186	4,952	4,599	4,246	3,893	92,587	92,686	5,464	5,111	4,758	4,405
81,687	81,786	4,450	4,097	3,744	3,391	87,187	87,286	4,962	4,609	4,256	3,903	92,687	92,786	5,473	5,120	4,767	4,414
81,787	81,886	4,459	4,106	3,753	3,400	87,287	87,386	4,971	4,618	4,265	3,912	92,787	92,886	5,482	5,129	4,776	4,423
81,887	81,986	4,469	4,116	3,763	3,410	87,387	87,486	4,980	4,627	4,274	3,921	92,887	92,986	5,492	5,139	4,786	4,433
81,987	82,086	4,478	4,125	3,772	3,419	87,487	87,586	4,989	4,636	4,283	3,930	92,987	93,086	5,501	5,148	4,795	4,442
82,087	82,186	4,487	4,134	3,781	3,428	87,587	87,686	4,999	4,646	4,293	3,940	93,087	93,186	5,510	5,157	4,804	4,451
82,187	82,286	4,497	4,144	3,791	3,438	87,687	87,786	5,008	4,655	4,302	3,949	93,187	93,286	5,520	5,167	4,814	4,461
82,287	82,386	4,506	4,153	3,800	3,447	87,787	87,886	5,017	4,664	4,311	3,958	93,287	93,386	5,529	5,176	4,823	4,470
82,387	82,486	4,515	4,162	3,809	3,456	87,887	87,986	5,027	4,674	4,321	3,968	93,387	93,486	5,538	5,185	4,832	4,479
82,487	82,586	4,524	4,171	3,818	3,465	87,987	88,086	5,036	4,683	4,330	3,977	93,487	93,586	5,547	5,194	4,841	4,488
82,587	82,686	4,534	4,181	3,828	3,475	88,087	88,186	5,045	4,692	4,339	3,986	93,587	93,686	5,557	5,204	4,851	4,498
82,687	82,786	4,543	4,190	3,837	3,484	88,187	88,286	5,055	4,702	4,349	3,996	93,687	93,786	5,566	5,213	4,860	4,507
82,787	82,886	4,552	4,199	3,846	3,493	88,287	88,386	5,064	4,711	4,358	4,005	93,787	93,886	5,575	5,222	4,869	4,516
82,887	82,986	4,562	4,209	3,856	3,503	88,387	88,486	5,073	4,720	4,367	4,014	93,887	93,986	5,585	5,232	4,879	4,526
82,987	83,086	4,571	4,218	3,865	3,512	88,487	88,586	5,082	4,729	4,376	4,023	93,987	94,086	5,594	5,241	4,888	4,535
83,087	83,186	4,580	4,227	3,874	3,521	88,587	88,686	5,092	4,739	4,386	4,033	94,087	94,186	5,603	5,250	4,897	4,544
83,187	83,286	4,590	4,237	3,884	3,531	88,687	88,786	5,101	4,748	4,395	4,042	94,187	94,286	5,613	5,260	4,907	4,554
83,287	83,386	4,599	4,246	3,893	3,540	88,787	88,886	5,110	4,757	4,404	4,051	94,287	94,386	5,622	5,269	4,916	4,563
83,387	83,486	4,608	4,255	3,902	3,549	88,887	88,986	5,120	4,767	4,414	4,061	94,387	94,486	5,631	5,278	4,925	4,572
83,487	83,586	4,617	4,264	3,911	3,558	88,987	89,086	5,129	4,776	4,423	4,070	94,487	94,586	5,640	5,287	4,934	4,581
83,587	83,686	4,627	4,274	3,921	3,568	89,087	89,186	5,138	4,785	4,432	4,079	94,587	94,686	5,650	5,297	4,944	4,591
83,687	83,786	4,636	4,283	3,930	3,577	89,187	89,286	5,148	4,795	4,442	4,089	94,687	94,786	5,659	5,306	4,953	4,600
83,787	83,886	4,645	4,292	3,939	3,586	89,287	89,386	5,157	4,804	4,451	4,098	94,787	94,886	5,668	5,315	4,962	4,609
83,887	83,986	4,655	4,302	3,949	3,596	89,387	89,486	5,166	4,813	4,460	4,107	94,887	94,986	5,678	5,325	4,972	4,619
83,987	84,086	4,664	4,311	3,958	3,605	89,487	89,586	5,175	4,822	4,469	4,116	94,987	95,086	5,687	5,334	4,981	4,628
84,087	84,186	4,673	4,320	3,967	3,614	89,587	89,686	5,185	4,832	4,479	4,126	95,087	95,186	5,696	5,343	4,990	4,637
84,187	84,286	4,683	4,330	3,977	3,624	89,687	89,786	5,194	4,841	4,488	4,135	95,187	95,286	5,706	5,353	5,000	4,647
84,287	84,386	4,692	4,339	3,986	3,633	89,787	89,886	5,203	4,850	4,497	4,144	95,287	95,386	5,715	5,362	5,009	4,656
84,387	84,486	4,701	4,348	3,995	3,642	89,887	89,986	5,213	4,860	4,507	4,154	95,387	95,486	5,724	5,371	5,018	4,665
84,487	84,586	4,710	4,357	4,004	3,651	89,987	90,086	5,222	4,869	4,516	4,163	95,487	95,586	5,733	5,380	5,027	4,674
84,587	84,686	4,720	4,367	4,014	3,661	90,087	90,186	5,231	4,878	4,525	4,172	95,587	95,686	5,743	5,390	5,037	4,684
84,687	84,786	4,729	4,376	4,023	3,670	90,187	90,286	5,241	4,888	4,535	4,182	95,687	95,786	5,752	5,399	5,046	4,693
84,787	84,886	4,738	4,385	4,032	3,679	90,287	90,386	5,250	4,897	4,544	4,191	95,787	95,886	5,761	5,408	5,055	4,702
84,887	84,986	4,748	4,395	4,042	3,689	90,387	90,486	5,259	4,906	4,553	4,200	95,887	95,986	5,771	5,418	5,065	4,712
84,987	85,086	4,757	4,404	4,051	3,698	90,487	90,586	5,268	4,915	4,562	4,209	95,987	96,086	5,780	5,427	5,074	4,721
85,087	85,186	4,766	4,413	4,060	3,707	90,587	90,686	5,278	4,925	4,572	4,219	96,087	96,186	5,789	5,436	5,083	4,730
85,187	85,286	4,776	4,423	4,070	3,717	90,687	90,786	5,287	4,934	4,581	4,228	96,187	96,286	5,799	5,446	5,093	4,740
85,287	85,386	4,785	4,432	4,079	3,726	90,787	90,886	5,296	4,943	4,590	4,237	96,287	96,386	5,808	5,455	5,102	4,749
85,387	85,486	4,794	4,441	4,088	3,735	90,887	90,986	5,306	4,953	4,600	4,247	96,387	96,486	5,817	5,464	5,111	4,758

This table gives you credit of $4,236 for your standard deduction, $114 for your personal exemption credit, and $353 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
96,487	96,586	5,826	5,473	5,120	4,767
96,587	96,686	5,836	5,483	5,130	4,777
96,687	96,786	5,845	5,492	5,139	4,786
96,787	96,886	5,854	5,501	5,148	4,795
96,887	96,986	5,864	5,511	5,158	4,805
96,987	97,086	5,873	5,520	5,167	4,814
97,087	97,186	5,882	5,529	5,176	4,823
97,187	97,286	5,892	5,539	5,186	4,833
97,287	97,386	5,901	5,548	5,195	4,842
97,387	97,486	5,910	5,557	5,204	4,851
97,487	97,586	5,919	5,566	5,213	4,860
97,587	97,686	5,929	5,576	5,223	4,870
97,687	97,786	5,938	5,585	5,232	4,879
97,787	97,886	5,947	5,594	5,241	4,888
97,887	97,986	5,957	5,604	5,251	4,898
97,987	98,086	5,966	5,613	5,260	4,907
98,087	98,186	5,975	5,622	5,269	4,916
98,187	98,286	5,985	5,632	5,279	4,926
98,287	98,386	5,994	5,641	5,288	4,935
98,387	98,486	6,003	5,650	5,297	4,944
98,487	98,586	6,012	5,659	5,306	4,953
98,587	98,686	6,022	5,669	5,316	4,963
98,687	98,786	6,031	5,678	5,325	4,972
98,787	98,886	6,040	5,687	5,334	4,981
98,887	98,986	6,050	5,697	5,344	4,991

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
98,987	99,086	6,059	5,706	5,353	5,000
99,087	99,186	6,068	5,715	5,362	5,009
99,187	99,286	6,078	5,725	5,372	5,019
99,287	99,386	6,087	5,734	5,381	5,028
99,387	99,486	6,096	5,743	5,390	5,037
99,487	99,586	6,105	5,752	5,399	5,046
99,587	99,686	6,115	5,762	5,409	5,056
99,687	99,786	6,124	5,771	5,418	5,065
99,787	99,886	6,133	5,780	5,427	5,074
99,887	99,986	6,143	5,790	5,437	5,084
99,987	100,000	6,152	5,799	5,446	5,093

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3

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

2017 California 2EZ Table — Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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... At Least	But not over	0	1	2	3
0	28,122	0	0	0	0
28,123	28,222	2	0	0	0
28,223	28,322	4	0	0	0
28,323	28,422	6	0	0	0
28,423	28,522	8	0	0	0
28,523	28,622	10	0	0	0
28,623	28,722	12	0	0	0
28,723	28,822	14	0	0	0
28,823	28,922	16	0	0	0
28,923	29,022	18	0	0	0
29,023	29,122	20	0	0	0
29,123	29,222	22	0	0	0
29,223	29,322	24	0	0	0
29,323	29,422	26	0	0	0
29,423	29,522	28	0	0	0
29,523	29,622	30	0	0	0
29,623	29,722	32	0	0	0
29,723	29,822	34	0	0	0
29,823	29,922	36	0	0	0
29,923	30,022	38	0	0	0
30,023	30,122	40	0	0	0
30,123	30,222	42	0	0	0
30,223	30,322	44	0	0	0
30,323	30,422	46	0	0	0
30,423	30,522	48	0	0	0
30,523	30,622	50	0	0	0
30,623	30,722	52	0	0	0
30,723	30,822	54	0	0	0
30,823	30,922	56	0	0	0
30,923	31,022	58	0	0	0
31,023	31,122	60	0	0	0
31,123	31,222	62	0	0	0
31,223	31,322	64	0	0	0
31,323	31,422	66	0	0	0
31,423	31,522	68	0	0	0
31,523	31,622	70	0	0	0
31,623	31,722	72	0	0	0
31,723	31,822	74	0	0	0
31,823	31,922	76	0	0	0
31,923	32,022	78	0	0	0
32,023	32,122	80	0	0	0
32,123	32,222	82	0	0	0
32,223	32,322	84	0	0	0
32,323	32,422	86	0	0	0
32,423	32,522	88	0	0	0
32,523	32,622	90	0	0	0
32,623	32,722	92	0	0	0
32,723	32,822	94	0	0	0
32,823	32,922	96	0	0	0
32,923	33,022	98	0	0	0
33,023	33,122	100	0	0	0
33,123	33,222	102	0	0	0
33,223	33,322	104	0	0	0
33,323	33,422	106	0	0	0
33,423	33,522	108	0	0	0

If Your Income Is... At Least	But not over	0	1	2	3
33,523	33,622	110	0	0	0
33,623	33,722	112	0	0	0
33,723	33,822	114	0	0	0
33,823	33,922	116	0	0	0
33,923	34,022	118	0	0	0
34,023	34,122	120	0	0	0
34,123	34,222	122	0	0	0
34,223	34,322	124	0	0	0
34,323	34,422	126	0	0	0
34,423	34,522	128	0	0	0
34,523	34,622	130	0	0	0
34,623	34,722	132	0	0	0
34,723	34,822	134	0	0	0
34,823	34,922	136	0	0	0
34,923	35,022	138	0	0	0
35,023	35,122	140	0	0	0
35,123	35,222	142	0	0	0
35,223	35,322	144	0	0	0
35,323	35,422	146	0	0	0
35,423	35,522	148	0	0	0
35,523	35,622	150	0	0	0
35,623	35,722	152	0	0	0
35,723	35,822	154	0	0	0
35,823	35,922	156	0	0	0
35,923	36,022	158	0	0	0
36,023	36,122	160	0	0	0
36,123	36,222	162	0	0	0
36,223	36,322	164	0	0	0
36,323	36,422	166	0	0	0
36,423	36,522	168	0	0	0
36,523	36,622	170	0	0	0
36,623	36,722	172	0	0	0
36,723	36,822	174	0	0	0
36,823	36,922	176	0	0	0
36,923	37,022	178	0	0	0
37,023	37,122	180	0	0	0
37,123	37,222	182	0	0	0
37,223	37,322	184	0	0	0
37,323	37,422	186	0	0	0
37,423	37,522	188	0	0	0
37,523	37,622	190	0	0	0
37,623	37,722	192	0	0	0
37,723	37,822	194	0	0	0
37,823	37,922	196	0	0	0
37,923	38,022	198	0	0	0
38,023	38,122	200	0	0	0
38,123	38,222	202	0	0	0
38,223	38,322	204	0	0	0
38,323	38,422	206	0	0	0
38,423	38,522	208	0	0	0
38,523	38,622	210	0	0	0
38,623	38,722	212	0	0	0
38,723	38,822	214	0	0	0
38,823	38,922	216	0	0	0
38,923	39,022	218	0	0	0

If Your Income Is... At Least	But not over	0	1	2	3
39,023	39,122	220	0	0	0
39,123	39,222	222	0	0	0
39,223	39,322	224	0	0	0
39,323	39,422	226	0	0	0
39,423	39,522	228	0	0	0
39,523	39,622	230	0	0	0
39,623	39,722	232	0	0	0
39,723	39,822	234	0	0	0
39,823	39,922	236	0	0	0
39,923	40,022	238	0	0	0
40,023	40,122	240	0	0	0
40,123	40,222	242	0	0	0
40,223	40,322	244	0	0	0
40,323	40,422	246	0	0	0
40,423	40,522	248	0	0	0
40,523	40,622	250	0	0	0
40,623	40,722	252	0	0	0
40,723	40,822	254	0	0	0
40,823	40,922	256	0	0	0
40,923	41,022	258	0	0	0
41,023	41,122	260	0	0	0
41,123	41,222	262	0	0	0
41,223	41,322	264	0	0	0
41,323	41,422	266	0	0	0
41,423	41,522	268	0	0	0
41,523	41,622	270	0	0	0
41,623	41,722	272	0	0	0
41,723	41,822	274	0	0	0
41,823	41,922	276	0	0	0
41,923	42,022	278	0	0	0
42,023	42,122	280	0	0	0
42,123	42,222	282	0	0	0
42,223	42,322	284	0	0	0
42,323	42,422	286	0	0	0
42,423	42,522	288	0	0	0
42,523	42,622	290	0	0	0
42,623	42,722	292	0	0	0
42,723	42,822	294	0	0	0
42,823	42,922	296	0	0	0
42,923	43,022	298	0	0	0
43,023	43,122	300	0	0	0
43,123	43,222	302	0	0	0
43,223	43,322	304	0	0	0
43,323	43,422	306	0	0	0
43,423	43,522	308	0	0	0
43,523	43,622	310	0	0	0
43,623	43,722	312	0	0	0
43,723	43,822	314	0	0	0
43,823	43,922	316	0	0	0
43,923	44,022	318	0	0	0
44,023	44,122	320	0	0	0
44,123	44,222	322	0	0	0
44,223	44,322	324	0	0	0
44,323	44,422	326	0	0	0
44,423	44,522	328	0	0	0

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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… At Least	But not over	Number of Dependents 0	1	2	3
44,523	44,622	330	0	0	0
44,623	44,722	332	0	0	0
44,723	44,822	334	0	0	0
44,823	44,922	336	0	0	0
44,923	45,022	338	0	0	0
45,023	45,122	340	0	0	0
45,123	45,222	342	0	0	0
45,223	45,322	344	0	0	0
45,323	45,422	346	0	0	0
45,423	45,522	348	0	0	0
45,523	45,622	350	0	0	0
45,623	45,722	352	0	0	0
45,723	45,822	354	1	0	0
45,823	45,922	356	3	0	0
45,923	46,022	358	5	0	0
46,023	46,122	360	7	0	0
46,123	46,222	362	9	0	0
46,223	46,322	364	11	0	0
46,323	46,422	366	13	0	0
46,423	46,522	368	15	0	0
46,523	46,622	370	17	0	0
46,623	46,722	372	19	0	0
46,723	46,822	374	21	0	0
46,823	46,922	376	23	0	0
46,923	47,022	378	25	0	0
47,023	47,122	380	27	0	0
47,123	47,222	382	29	0	0
47,223	47,322	384	31	0	0
47,323	47,422	386	33	0	0
47,423	47,522	388	35	0	0
47,523	47,622	392	39	0	0
47,623	47,722	396	43	0	0
47,723	47,822	400	47	0	0
47,823	47,922	404	51	0	0
47,923	48,022	408	55	0	0
48,023	48,122	412	59	0	0
48,123	48,222	416	63	0	0
48,223	48,322	420	67	0	0
48,323	48,422	424	71	0	0
48,423	48,522	428	75	0	0
48,523	48,622	432	79	0	0
48,623	48,722	436	83	0	0
48,723	48,822	440	87	0	0
48,823	48,922	444	91	0	0
48,923	49,022	448	95	0	0
49,023	49,122	452	99	0	0
49,123	49,222	456	103	0	0
49,223	49,322	460	107	0	0
49,323	49,422	464	111	0	0
49,423	49,522	468	115	0	0
49,523	49,622	472	119	0	0
49,623	49,722	476	123	0	0
49,723	49,822	480	127	0	0
49,823	49,922	484	131	0	0
49,923	50,022	488	135	0	0

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
50,023	50,122	492	139	0	0
50,123	50,222	496	143	0	0
50,223	50,322	500	147	0	0
50,323	50,422	504	151	0	0
50,423	50,522	508	155	0	0
50,523	50,622	512	159	0	0
50,623	50,722	516	163	0	0
50,723	50,822	520	167	0	0
50,823	50,922	524	171	0	0
50,923	51,022	528	175	0	0
51,023	51,122	532	179	0	0
51,123	51,222	536	183	0	0
51,223	51,322	540	187	0	0
51,323	51,422	544	191	0	0
51,423	51,522	548	195	0	0
51,523	51,622	552	199	0	0
51,623	51,722	556	203	0	0
51,723	51,822	560	207	0	0
51,823	51,922	564	211	0	0
51,923	52,022	568	215	0	0
52,023	52,122	572	219	0	0
52,123	52,222	576	223	0	0
52,223	52,322	580	227	0	0
52,323	52,422	584	231	0	0
52,423	52,522	588	235	0	0
52,523	52,622	592	239	0	0
52,623	52,722	596	243	0	0
52,723	52,822	600	247	0	0
52,823	52,922	604	251	0	0
52,923	53,022	608	255	0	0
53,023	53,122	612	259	0	0
53,123	53,222	616	263	0	0
53,223	53,322	620	267	0	0
53,323	53,422	624	271	0	0
53,423	53,522	628	275	0	0
53,523	53,622	632	279	0	0
53,623	53,722	636	283	0	0
53,723	53,822	640	287	0	0
53,823	53,922	644	291	0	0
53,923	54,022	648	295	0	0
54,023	54,122	652	299	0	0
54,123	54,222	656	303	0	0
54,223	54,322	660	307	0	0
54,323	54,422	664	311	0	0
54,423	54,522	668	315	0	0
54,523	54,622	672	319	0	0
54,623	54,722	676	323	0	0
54,723	54,822	680	327	0	0
54,823	54,922	684	331	0	0
54,923	55,022	688	335	0	0
55,023	55,122	692	339	0	0
55,123	55,222	696	343	0	0
55,223	55,322	700	347	0	0
55,323	55,422	704	351	0	0
55,423	55,522	708	355	2	0

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
55,523	55,622	712	359	6	0
55,623	55,722	716	363	10	0
55,723	55,822	720	367	14	0
55,823	55,922	724	371	18	0
55,923	56,022	728	375	22	0
56,023	56,122	732	379	26	0
56,123	56,222	736	383	30	0
56,223	56,322	740	387	34	0
56,323	56,422	744	391	38	0
56,423	56,522	748	395	42	0
56,523	56,622	752	399	46	0
56,623	56,722	756	403	50	0
56,723	56,822	760	407	54	0
56,823	56,922	764	411	58	0
56,923	57,022	768	415	62	0
57,023	57,122	772	419	66	0
57,123	57,222	776	423	70	0
57,223	57,322	780	427	74	0
57,323	57,422	784	431	78	0
57,423	57,522	788	435	82	0
57,523	57,622	792	439	86	0
57,623	57,722	796	443	90	0
57,723	57,822	800	447	94	0
57,823	57,922	804	451	98	0
57,923	58,022	808	455	102	0
58,023	58,122	812	459	106	0
58,123	58,222	816	463	110	0
58,223	58,322	820	467	114	0
58,323	58,422	824	471	118	0
58,423	58,522	828	475	122	0
58,523	58,622	832	479	126	0
58,623	58,722	836	483	130	0
58,723	58,822	840	487	134	0
58,823	58,922	844	491	138	0
58,923	59,022	848	495	142	0
59,023	59,122	852	499	146	0
59,123	59,222	856	503	150	0
59,223	59,322	860	507	154	0
59,323	59,422	864	511	158	0
59,423	59,522	868	515	162	0
59,523	59,622	872	519	166	0
59,623	59,722	876	523	170	0
59,723	59,822	880	527	174	0
59,823	59,922	884	531	178	0
59,923	60,022	888	535	182	0
60,023	60,122	892	539	186	0
60,123	60,222	896	543	190	0
60,223	60,322	900	547	194	0
60,323	60,422	904	551	198	0
60,423	60,522	908	555	202	0
60,523	60,622	912	559	206	0
60,623	60,722	916	563	210	0
60,723	60,822	920	567	214	0
60,823	60,922	924	571	218	0
60,923	61,022	928	575	222	0

2017 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR. *(continued)*

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3
61,023	61,122	932	579	226	0	66,523	66,622	1,152	799	446	93	72,023	72,122	1,413	1,060	707	354
61,123	61,222	936	583	230	0	66,623	66,722	1,156	803	450	97	72,123	72,222	1,419	1,066	713	360
61,223	61,322	940	587	234	0	66,723	66,822	1,160	807	454	101	72,223	72,322	1,425	1,072	719	366
61,323	61,422	944	591	238	0	66,823	66,922	1,164	811	458	105	72,323	72,422	1,431	1,078	725	372
61,423	61,522	948	595	242	0	66,923	67,022	1,168	815	462	109	72,423	72,522	1,437	1,084	731	378
61,523	61,622	952	599	246	0	67,023	67,122	1,172	819	466	113	72,523	72,622	1,443	1,090	737	384
61,623	61,722	956	603	250	0	67,123	67,222	1,176	823	470	117	72,623	72,722	1,449	1,096	743	390
61,723	61,822	960	607	254	0	67,223	67,322	1,180	827	474	121	72,723	72,822	1,455	1,102	749	396
61,823	61,922	964	611	258	0	67,323	67,422	1,184	831	478	125	72,823	72,922	1,461	1,108	755	402
61,923	62,022	968	615	262	0	67,423	67,522	1,188	835	482	129	72,923	73,022	1,467	1,114	761	408
62,023	62,122	972	619	266	0	67,523	67,622	1,192	839	486	133	73,023	73,122	1,473	1,120	767	414
62,123	62,222	976	623	270	0	67,623	67,722	1,196	843	490	137	73,123	73,222	1,479	1,126	773	420
62,223	62,322	980	627	274	0	67,723	67,822	1,200	847	494	141	73,223	73,322	1,485	1,132	779	426
62,323	62,422	984	631	278	0	67,823	67,922	1,204	851	498	145	73,323	73,422	1,491	1,138	785	432
62,423	62,522	988	635	282	0	67,923	68,022	1,208	855	502	149	73,423	73,522	1,497	1,144	791	438
62,523	62,622	992	639	286	0	68,023	68,122	1,212	859	506	153	73,523	73,622	1,503	1,150	797	444
62,623	62,722	996	643	290	0	68,123	68,222	1,216	863	510	157	73,623	73,722	1,509	1,156	803	450
62,723	62,822	1,000	647	294	0	68,223	68,322	1,220	867	514	161	73,723	73,822	1,515	1,162	809	456
62,823	62,922	1,004	651	298	0	68,323	68,422	1,224	871	518	165	73,823	73,922	1,521	1,168	815	462
62,923	63,022	1,008	655	302	0	68,423	68,522	1,228	875	522	169	73,923	74,022	1,527	1,174	821	468
63,023	63,122	1,012	659	306	0	68,523	68,622	1,232	879	526	173	74,023	74,122	1,533	1,180	827	474
63,123	63,222	1,016	663	310	0	68,623	68,722	1,236	883	530	177	74,123	74,222	1,539	1,186	833	480
63,223	63,322	1,020	667	314	0	68,723	68,822	1,240	887	534	181	74,223	74,322	1,545	1,192	839	486
63,323	63,422	1,024	671	318	0	68,823	68,922	1,244	891	538	185	74,323	74,422	1,551	1,198	845	492
63,423	63,522	1,028	675	322	0	68,923	69,022	1,248	895	542	189	74,423	74,522	1,557	1,204	851	498
63,523	63,622	1,032	679	326	0	69,023	69,122	1,252	899	546	193	74,523	74,622	1,563	1,210	857	504
63,623	63,722	1,036	683	330	0	69,123	69,222	1,256	903	550	197	74,623	74,722	1,569	1,216	863	510
63,723	63,822	1,040	687	334	0	69,223	69,322	1,260	907	554	201	74,723	74,822	1,575	1,222	869	516
63,823	63,922	1,044	691	338	0	69,323	69,422	1,264	911	558	205	74,823	74,922	1,581	1,228	875	522
63,923	64,022	1,048	695	342	0	69,423	69,522	1,268	915	562	209	74,923	75,022	1,587	1,234	881	528
64,023	64,122	1,052	699	346	0	69,523	69,622	1,272	919	566	213	75,023	75,122	1,593	1,240	887	534
64,123	64,222	1,056	703	350	0	69,623	69,722	1,276	923	570	217	75,123	75,222	1,599	1,246	893	540
64,223	64,322	1,060	707	354	1	69,723	69,822	1,280	927	574	221	75,223	75,322	1,605	1,252	899	546
64,323	64,422	1,064	711	358	5	69,823	69,922	1,284	931	578	225	75,323	75,422	1,611	1,258	905	552
64,423	64,522	1,068	715	362	9	69,923	70,022	1,288	935	582	229	75,423	75,522	1,617	1,264	911	558
64,523	64,622	1,072	719	366	13	70,023	70,122	1,293	940	587	234	75,523	75,622	1,623	1,270	917	564
64,623	64,722	1,076	723	370	17	70,123	70,222	1,299	946	593	240	75,623	75,722	1,629	1,276	923	570
64,723	64,822	1,080	727	374	21	70,223	70,322	1,305	952	599	246	75,723	75,822	1,635	1,282	929	576
64,823	64,922	1,084	731	378	25	70,323	70,422	1,311	958	605	252	75,823	75,922	1,641	1,288	935	582
64,923	65,022	1,088	735	382	29	70,423	70,522	1,317	964	611	258	75,923	76,022	1,647	1,294	941	588
65,023	65,122	1,092	739	386	33	70,523	70,622	1,323	970	617	264	76,023	76,122	1,653	1,300	947	594
65,123	65,222	1,096	743	390	37	70,623	70,722	1,329	976	623	270	76,123	76,222	1,659	1,306	953	600
65,223	65,322	1,100	747	394	41	70,723	70,822	1,335	982	629	276	76,223	76,322	1,665	1,312	959	606
65,323	65,422	1,104	751	398	45	70,823	70,922	1,341	988	635	282	76,323	76,422	1,671	1,318	965	612
65,423	65,522	1,108	755	402	49	70,923	71,022	1,347	994	641	288	76,423	76,522	1,677	1,324	971	618
65,523	65,622	1,112	759	406	53	71,023	71,122	1,353	1,000	647	294	76,523	76,622	1,683	1,330	977	624
65,623	65,722	1,116	763	410	57	71,123	71,222	1,359	1,006	653	300	76,623	76,722	1,689	1,336	983	630
65,723	65,822	1,120	767	414	61	71,223	71,322	1,365	1,012	659	306	76,723	76,822	1,695	1,342	989	636
65,823	65,922	1,124	771	418	65	71,323	71,422	1,371	1,018	665	312	76,823	76,922	1,701	1,348	995	642
65,923	66,022	1,128	775	422	69	71,423	71,522	1,377	1,024	671	318	76,923	77,022	1,707	1,354	1,001	648
66,023	66,122	1,132	779	426	73	71,523	71,622	1,383	1,030	677	324	77,023	77,122	1,713	1,360	1,007	654
66,123	66,222	1,136	783	430	77	71,623	71,722	1,389	1,036	683	330	77,123	77,222	1,719	1,366	1,013	660
66,223	66,322	1,140	787	434	81	71,723	71,822	1,395	1,042	689	336	77,223	77,322	1,725	1,372	1,019	666
66,323	66,422	1,144	791	438	85	71,823	71,922	1,401	1,048	695	342	77,323	77,422	1,731	1,378	1,025	672
66,423	66,522	1,148	795	442	89	71,923	72,022	1,407	1,054	701	348	77,423	77,522	1,737	1,384	1,031	678

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3
77,523	77,622	1,743	1,390	1,037	684
77,623	77,722	1,749	1,396	1,043	690
77,723	77,822	1,755	1,402	1,049	696
77,823	77,922	1,761	1,408	1,055	702
77,923	78,022	1,767	1,414	1,061	708
78,023	78,122	1,773	1,420	1,067	714
78,123	78,222	1,779	1,426	1,073	720
78,223	78,322	1,785	1,432	1,079	726
78,323	78,422	1,791	1,438	1,085	732
78,423	78,522	1,797	1,444	1,091	738
78,523	78,622	1,803	1,450	1,097	744
78,623	78,722	1,809	1,456	1,103	750
78,723	78,822	1,815	1,462	1,109	756
78,823	78,922	1,821	1,468	1,115	762
78,923	79,022	1,827	1,474	1,121	768
79,023	79,122	1,833	1,480	1,127	774
79,123	79,222	1,839	1,486	1,133	780
79,223	79,322	1,845	1,492	1,139	786
79,323	79,422	1,851	1,498	1,145	792
79,423	79,522	1,857	1,504	1,151	798
79,523	79,622	1,863	1,510	1,157	804
79,623	79,722	1,869	1,516	1,163	810
79,723	79,822	1,875	1,522	1,169	816
79,823	79,922	1,881	1,528	1,175	822
79,923	80,022	1,887	1,534	1,181	828
80,023	80,122	1,893	1,540	1,187	834
80,123	80,222	1,899	1,546	1,193	840
80,223	80,322	1,905	1,552	1,199	846
80,323	80,422	1,911	1,558	1,205	852
80,423	80,522	1,917	1,564	1,211	858
80,523	80,622	1,923	1,570	1,217	864
80,623	80,722	1,929	1,576	1,223	870
80,723	80,822	1,935	1,582	1,229	876
80,823	80,922	1,941	1,588	1,235	882
80,923	81,022	1,947	1,594	1,241	888
81,023	81,122	1,953	1,600	1,247	894
81,123	81,222	1,959	1,606	1,253	900
81,223	81,322	1,965	1,612	1,259	906
81,323	81,422	1,971	1,618	1,265	912
81,423	81,522	1,977	1,624	1,271	918
81,523	81,622	1,983	1,630	1,277	924
81,623	81,722	1,989	1,636	1,283	930
81,723	81,822	1,995	1,642	1,289	936
81,823	81,922	2,001	1,648	1,295	942
81,923	82,022	2,007	1,654	1,301	948
82,023	82,122	2,013	1,660	1,307	954
82,123	82,222	2,019	1,666	1,313	960
82,223	82,322	2,025	1,672	1,319	966
82,323	82,422	2,031	1,678	1,325	972
82,423	82,522	2,037	1,684	1,331	978
82,523	82,622	2,043	1,690	1,337	984
82,623	82,722	2,049	1,696	1,343	990
82,723	82,822	2,055	1,702	1,349	996
82,823	82,922	2,061	1,708	1,355	1,002
82,923	83,022	2,067	1,714	1,361	1,008

If Your Income Is… At Least	But not over	0	1	2	3
83,023	83,122	2,073	1,720	1,367	1,014
83,123	83,222	2,079	1,726	1,373	1,020
83,223	83,322	2,085	1,732	1,379	1,026
83,323	83,422	2,091	1,738	1,385	1,032
83,423	83,522	2,097	1,744	1,391	1,038
83,523	83,622	2,103	1,750	1,397	1,044
83,623	83,722	2,109	1,756	1,403	1,050
83,723	83,822	2,115	1,762	1,409	1,056
83,823	83,922	2,121	1,768	1,415	1,062
83,923	84,022	2,127	1,774	1,421	1,068
84,023	84,122	2,133	1,780	1,427	1,074
84,123	84,222	2,139	1,786	1,433	1,080
84,223	84,322	2,145	1,792	1,439	1,086
84,323	84,422	2,151	1,798	1,445	1,092
84,423	84,522	2,157	1,804	1,451	1,098
84,523	84,622	2,163	1,810	1,457	1,104
84,623	84,722	2,169	1,816	1,463	1,110
84,723	84,822	2,175	1,822	1,469	1,116
84,823	84,922	2,181	1,828	1,475	1,122
84,923	85,022	2,187	1,834	1,481	1,128
85,023	85,122	2,193	1,840	1,487	1,134
85,123	85,222	2,199	1,846	1,493	1,140
85,223	85,322	2,205	1,852	1,499	1,146
85,323	85,422	2,211	1,858	1,505	1,152
85,423	85,522	2,217	1,864	1,511	1,158
85,523	85,622	2,223	1,870	1,517	1,164
85,623	85,722	2,229	1,876	1,523	1,170
85,723	85,822	2,235	1,882	1,529	1,176
85,823	85,922	2,241	1,888	1,535	1,182
85,923	86,022	2,247	1,894	1,541	1,188
86,023	86,122	2,253	1,900	1,547	1,194
86,123	86,222	2,259	1,906	1,553	1,200
86,223	86,322	2,265	1,912	1,559	1,206
86,323	86,422	2,271	1,918	1,565	1,212
86,423	86,522	2,277	1,924	1,571	1,218
86,523	86,622	2,283	1,930	1,577	1,224
86,623	86,722	2,289	1,936	1,583	1,230
86,723	86,822	2,295	1,942	1,589	1,236
86,823	86,922	2,301	1,948	1,595	1,242
86,923	87,022	2,307	1,954	1,601	1,248
87,023	87,122	2,313	1,960	1,607	1,254
87,123	87,222	2,319	1,966	1,613	1,260
87,223	87,322	2,325	1,972	1,619	1,266
87,323	87,422	2,331	1,978	1,625	1,272
87,423	87,522	2,337	1,984	1,631	1,278
87,523	87,622	2,343	1,990	1,637	1,284
87,623	87,722	2,349	1,996	1,643	1,290
87,723	87,822	2,355	2,002	1,649	1,296
87,823	87,922	2,361	2,008	1,655	1,302
87,923	88,022	2,367	2,014	1,661	1,308
88,023	88,122	2,373	2,020	1,667	1,314
88,123	88,222	2,379	2,026	1,673	1,320
88,223	88,322	2,385	2,032	1,679	1,326
88,323	88,422	2,391	2,038	1,685	1,332
88,423	88,522	2,397	2,044	1,691	1,338

If Your Income Is… At Least	But not over	0	1	2	3
88,523	88,622	2,403	2,050	1,697	1,344
88,623	88,722	2,409	2,056	1,703	1,350
88,723	88,822	2,415	2,062	1,709	1,356
88,823	88,922	2,421	2,068	1,715	1,362
88,923	89,022	2,427	2,074	1,721	1,368
89,023	89,122	2,433	2,080	1,727	1,374
89,123	89,222	2,439	2,086	1,733	1,380
89,223	89,322	2,445	2,092	1,739	1,386
89,323	89,422	2,451	2,098	1,745	1,392
89,423	89,522	2,457	2,104	1,751	1,398
89,523	89,622	2,463	2,110	1,757	1,404
89,623	89,722	2,469	2,116	1,763	1,410
89,723	89,822	2,475	2,122	1,769	1,416
89,823	89,922	2,481	2,128	1,775	1,422
89,923	90,022	2,487	2,134	1,781	1,428
90,023	90,122	2,493	2,140	1,787	1,434
90,123	90,222	2,499	2,146	1,793	1,440
90,223	90,322	2,505	2,152	1,799	1,446
90,323	90,422	2,511	2,158	1,805	1,452
90,423	90,522	2,517	2,164	1,811	1,458
90,523	90,622	2,523	2,170	1,817	1,464
90,623	90,722	2,529	2,176	1,823	1,470
90,723	90,822	2,535	2,182	1,829	1,476
90,823	90,922	2,541	2,188	1,835	1,482
90,923	91,022	2,547	2,194	1,841	1,488
91,023	91,122	2,553	2,200	1,847	1,494
91,123	91,222	2,559	2,206	1,853	1,500
91,223	91,322	2,565	2,212	1,859	1,506
91,323	91,422	2,571	2,218	1,865	1,512
91,423	91,522	2,577	2,224	1,871	1,518
91,523	91,622	2,583	2,230	1,877	1,524
91,623	91,722	2,589	2,236	1,883	1,530
91,723	91,822	2,595	2,242	1,889	1,536
91,823	91,922	2,601	2,248	1,895	1,542
91,923	92,022	2,607	2,254	1,901	1,548
92,023	92,122	2,613	2,260	1,907	1,554
92,123	92,222	2,619	2,266	1,913	1,560
92,223	92,322	2,625	2,272	1,919	1,566
92,323	92,422	2,631	2,278	1,925	1,572
92,423	92,522	2,637	2,284	1,931	1,578
92,523	92,622	2,643	2,290	1,937	1,584
92,623	92,722	2,649	2,296	1,943	1,590
92,723	92,822	2,655	2,302	1,949	1,596
92,823	92,922	2,661	2,308	1,955	1,602
92,923	93,022	2,667	2,314	1,961	1,608
93,023	93,122	2,673	2,320	1,967	1,614
93,123	93,222	2,679	2,326	1,973	1,620
93,223	93,322	2,685	2,332	1,979	1,626
93,323	93,422	2,691	2,338	1,985	1,632
93,423	93,522	2,697	2,344	1,991	1,638
93,523	93,622	2,703	2,350	1,997	1,644
93,623	93,722	2,709	2,356	2,003	1,650
93,723	93,822	2,715	2,362	2,009	1,656
93,823	93,922	2,721	2,368	2,015	1,662
93,923	94,022	2,729	2,376	2,023	1,670

2017 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
94,023	94,122	2,737	2,384	2,031	1,678	99,523	99,622	3,177	2,824	2,471	2,118	105,023	105,122	3,617	3,264	2,911	2,558
94,123	94,222	2,745	2,392	2,039	1,686	99,623	99,722	3,185	2,832	2,479	2,126	105,123	105,222	3,625	3,272	2,919	2,566
94,223	94,322	2,753	2,400	2,047	1,694	99,723	99,822	3,193	2,840	2,487	2,134	105,223	105,322	3,633	3,280	2,927	2,574
94,323	94,422	2,761	2,408	2,055	1,702	99,823	99,922	3,201	2,848	2,495	2,142	105,323	105,422	3,641	3,288	2,935	2,582
94,423	94,522	2,769	2,416	2,063	1,710	99,923	100,022	3,209	2,856	2,503	2,150	105,423	105,522	3,649	3,296	2,943	2,590
94,523	94,622	2,777	2,424	2,071	1,718	100,023	100,122	3,217	2,864	2,511	2,158	105,523	105,622	3,657	3,304	2,951	2,598
94,623	94,722	2,785	2,432	2,079	1,726	100,123	100,222	3,225	2,872	2,519	2,166	105,623	105,722	3,665	3,312	2,959	2,606
94,723	94,822	2,793	2,440	2,087	1,734	100,223	100,322	3,233	2,880	2,527	2,174	105,723	105,822	3,673	3,320	2,967	2,614
94,823	94,922	2,801	2,448	2,095	1,742	100,323	100,422	3,241	2,888	2,535	2,182	105,823	105,922	3,681	3,328	2,975	2,622
94,923	95,022	2,809	2,456	2,103	1,750	100,423	100,522	3,249	2,896	2,543	2,190	105,923	106,022	3,689	3,336	2,983	2,630
95,023	95,122	2,817	2,464	2,111	1,758	100,523	100,622	3,257	2,904	2,551	2,198	106,023	106,122	3,697	3,344	2,991	2,638
95,123	95,222	2,825	2,472	2,119	1,766	100,623	100,722	3,265	2,912	2,559	2,206	106,123	106,222	3,705	3,352	2,999	2,646
95,223	95,322	2,833	2,480	2,127	1,774	100,723	100,822	3,273	2,920	2,567	2,214	106,223	106,322	3,713	3,360	3,007	2,654
95,323	95,422	2,841	2,488	2,135	1,782	100,823	100,922	3,281	2,928	2,575	2,222	106,323	106,422	3,721	3,368	3,015	2,662
95,423	95,522	2,849	2,496	2,143	1,790	100,923	101,022	3,289	2,936	2,583	2,230	106,423	106,522	3,729	3,376	3,023	2,670
95,523	95,622	2,857	2,504	2,151	1,798	101,023	101,122	3,297	2,944	2,591	2,238	106,523	106,622	3,737	3,384	3,031	2,678
95,623	95,722	2,865	2,512	2,159	1,806	101,123	101,222	3,305	2,952	2,599	2,246	106,623	106,722	3,745	3,392	3,039	2,686
95,723	95,822	2,873	2,520	2,167	1,814	101,223	101,322	3,313	2,960	2,607	2,254	106,723	106,822	3,753	3,400	3,047	2,694
95,823	95,922	2,881	2,528	2,175	1,822	101,323	101,422	3,321	2,968	2,615	2,262	106,823	106,922	3,761	3,408	3,055	2,702
95,923	96,022	2,889	2,536	2,183	1,830	101,423	101,522	3,329	2,976	2,623	2,270	106,923	107,022	3,769	3,416	3,063	2,710
96,023	96,122	2,897	2,544	2,191	1,838	101,523	101,622	3,337	2,984	2,631	2,278	107,023	107,122	3,777	3,424	3,071	2,718
96,123	96,222	2,905	2,552	2,199	1,846	101,623	101,722	3,345	2,992	2,639	2,286	107,123	107,222	3,785	3,432	3,079	2,726
96,223	96,322	2,913	2,560	2,207	1,854	101,723	101,822	3,353	3,000	2,647	2,294	107,223	107,322	3,793	3,440	3,087	2,734
96,323	96,422	2,921	2,568	2,215	1,862	101,823	101,922	3,361	3,008	2,655	2,302	107,323	107,422	3,801	3,448	3,095	2,742
96,423	96,522	2,929	2,576	2,223	1,870	101,923	102,022	3,369	3,016	2,663	2,310	107,423	107,522	3,809	3,456	3,103	2,750
96,523	96,622	2,937	2,584	2,231	1,878	102,023	102,122	3,377	3,024	2,671	2,318	107,523	107,622	3,817	3,464	3,111	2,758
96,623	96,722	2,945	2,592	2,239	1,886	102,123	102,222	3,385	3,032	2,679	2,326	107,623	107,722	3,825	3,472	3,119	2,766
96,723	96,822	2,953	2,600	2,247	1,894	102,223	102,322	3,393	3,040	2,687	2,334	107,723	107,822	3,833	3,480	3,127	2,774
96,823	96,922	2,961	2,608	2,255	1,902	102,323	102,422	3,401	3,048	2,695	2,342	107,823	107,922	3,841	3,488	3,135	2,782
96,923	97,022	2,969	2,616	2,263	1,910	102,423	102,522	3,409	3,056	2,703	2,350	107,923	108,022	3,849	3,496	3,143	2,790
97,023	97,122	2,977	2,624	2,271	1,918	102,523	102,622	3,417	3,064	2,711	2,358	108,023	108,122	3,857	3,504	3,151	2,798
97,123	97,222	2,985	2,632	2,279	1,926	102,623	102,722	3,425	3,072	2,719	2,366	108,123	108,222	3,865	3,512	3,159	2,806
97,223	97,322	2,993	2,640	2,287	1,934	102,723	102,822	3,433	3,080	2,727	2,374	108,223	108,322	3,873	3,520	3,167	2,814
97,323	97,422	3,001	2,648	2,295	1,942	102,823	102,922	3,441	3,088	2,735	2,382	108,323	108,422	3,881	3,528	3,175	2,822
97,423	97,522	3,009	2,656	2,303	1,950	102,923	103,022	3,449	3,096	2,743	2,390	108,423	108,522	3,889	3,536	3,183	2,830
97,523	97,622	3,017	2,664	2,311	1,958	103,023	103,122	3,457	3,104	2,751	2,398	108,523	108,622	3,897	3,544	3,191	2,838
97,623	97,722	3,025	2,672	2,319	1,966	103,123	103,222	3,465	3,112	2,759	2,406	108,623	108,722	3,905	3,552	3,199	2,846
97,723	97,822	3,033	2,680	2,327	1,974	103,223	103,322	3,473	3,120	2,767	2,414	108,723	108,822	3,913	3,560	3,207	2,854
97,823	97,922	3,041	2,688	2,335	1,982	103,323	103,422	3,481	3,128	2,775	2,422	108,823	108,922	3,921	3,568	3,215	2,862
97,923	98,022	3,049	2,696	2,343	1,990	103,423	103,522	3,489	3,136	2,783	2,430	108,923	109,022	3,929	3,576	3,223	2,870
98,023	98,122	3,057	2,704	2,351	1,998	103,523	103,622	3,497	3,144	2,791	2,438	109,023	109,122	3,937	3,584	3,231	2,878
98,123	98,222	3,065	2,712	2,359	2,006	103,623	103,722	3,505	3,152	2,799	2,446	109,123	109,222	3,945	3,592	3,239	2,886
98,223	98,322	3,073	2,720	2,367	2,014	103,723	103,822	3,513	3,160	2,807	2,454	109,223	109,322	3,953	3,600	3,247	2,894
98,323	98,422	3,081	2,728	2,375	2,022	103,823	103,922	3,521	3,168	2,815	2,462	109,323	109,422	3,961	3,608	3,255	2,902
98,423	98,522	3,089	2,736	2,383	2,030	103,923	104,022	3,529	3,176	2,823	2,470	109,423	109,522	3,969	3,616	3,263	2,910
98,523	98,622	3,097	2,744	2,391	2,038	104,023	104,122	3,537	3,184	2,831	2,478	109,523	109,622	3,977	3,624	3,271	2,918
98,623	98,722	3,105	2,752	2,399	2,046	104,123	104,222	3,545	3,192	2,839	2,486	109,623	109,722	3,985	3,632	3,279	2,926
98,723	98,822	3,113	2,760	2,407	2,054	104,223	104,322	3,553	3,200	2,847	2,494	109,723	109,822	3,993	3,640	3,287	2,934
98,823	98,922	3,121	2,768	2,415	2,062	104,323	104,422	3,561	3,208	2,855	2,502	109,823	109,922	4,001	3,648	3,295	2,942
98,923	99,022	3,129	2,776	2,423	2,070	104,423	104,522	3,569	3,216	2,863	2,510	109,923	110,022	4,009	3,656	3,303	2,950
99,023	99,122	3,137	2,784	2,431	2,078	104,523	104,622	3,577	3,224	2,871	2,518	110,023	110,122	4,017	3,664	3,311	2,958
99,123	99,222	3,145	2,792	2,439	2,086	104,623	104,722	3,585	3,232	2,879	2,526	110,123	110,222	4,025	3,672	3,319	2,966
99,223	99,322	3,153	2,800	2,447	2,094	104,723	104,822	3,593	3,240	2,887	2,534	110,223	110,322	4,033	3,680	3,327	2,974
99,323	99,422	3,161	2,808	2,455	2,102	104,823	104,922	3,601	3,248	2,895	2,542	110,323	110,422	4,041	3,688	3,335	2,982
99,423	99,522	3,169	2,816	2,463	2,110	104,923	105,022	3,609	3,256	2,903	2,550	110,423	110,522	4,049	3,696	3,343	2,990

2017 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540, Long or Short Form 540NR.
(continued)

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3
110,523	110,622	4,057	3,704	3,351	2,998
110,623	110,722	4,065	3,712	3,359	3,006
110,723	110,822	4,073	3,720	3,367	3,014
110,823	110,922	4,081	3,728	3,375	3,022
110,923	111,022	4,089	3,736	3,383	3,030
111,023	111,122	4,097	3,744	3,391	3,038
111,123	111,222	4,105	3,752	3,399	3,046
111,223	111,322	4,113	3,760	3,407	3,054
111,323	111,422	4,121	3,768	3,415	3,062
111,423	111,522	4,129	3,776	3,423	3,070
111,523	111,622	4,137	3,784	3,431	3,078
111,623	111,722	4,145	3,792	3,439	3,086
111,723	111,822	4,153	3,800	3,447	3,094
111,823	111,922	4,161	3,808	3,455	3,102
111,923	112,022	4,169	3,816	3,463	3,110
112,023	112,122	4,177	3,824	3,471	3,118
112,123	112,222	4,185	3,832	3,479	3,126
112,223	112,322	4,193	3,840	3,487	3,134
112,323	112,422	4,201	3,848	3,495	3,142
112,423	112,522	4,209	3,856	3,503	3,150
112,523	112,622	4,217	3,864	3,511	3,158
112,623	112,722	4,225	3,872	3,519	3,166
112,723	112,822	4,233	3,880	3,527	3,174
112,823	112,922	4,241	3,888	3,535	3,182
112,923	113,022	4,249	3,896	3,543	3,190
113,023	113,122	4,257	3,904	3,551	3,198
113,123	113,222	4,265	3,912	3,559	3,206
113,223	113,322	4,273	3,920	3,567	3,214
113,323	113,422	4,281	3,928	3,575	3,222
113,423	113,522	4,289	3,936	3,583	3,230
113,523	113,622	4,297	3,944	3,591	3,238
113,623	113,722	4,305	3,952	3,599	3,246
113,723	113,822	4,313	3,960	3,607	3,254
113,823	113,922	4,321	3,968	3,615	3,262
113,923	114,022	4,329	3,976	3,623	3,270
114,023	114,122	4,337	3,984	3,631	3,278
114,123	114,222	4,345	3,992	3,639	3,286
114,223	114,322	4,353	4,000	3,647	3,294
114,323	114,422	4,361	4,008	3,655	3,302
114,423	114,522	4,369	4,016	3,663	3,310
114,523	114,622	4,377	4,024	3,671	3,318
114,623	114,722	4,385	4,032	3,679	3,326
114,723	114,822	4,393	4,040	3,687	3,334
114,823	114,922	4,401	4,048	3,695	3,342
114,923	115,022	4,409	4,056	3,703	3,350
115,023	115,122	4,417	4,064	3,711	3,358
115,123	115,222	4,425	4,072	3,719	3,366
115,223	115,322	4,433	4,080	3,727	3,374
115,323	115,422	4,441	4,088	3,735	3,382
115,423	115,522	4,449	4,096	3,743	3,390
115,523	115,622	4,457	4,104	3,751	3,398
115,623	115,722	4,465	4,112	3,759	3,406
115,723	115,822	4,473	4,120	3,767	3,414
115,823	115,922	4,481	4,128	3,775	3,422
115,923	116,022	4,489	4,136	3,783	3,430
116,023	116,122	4,497	4,144	3,791	3,438
116,123	116,222	4,505	4,152	3,799	3,446
116,223	116,322	4,513	4,160	3,807	3,454
116,323	116,422	4,521	4,168	3,815	3,462
116,423	116,522	4,529	4,176	3,823	3,470
116,523	116,622	4,538	4,185	3,832	3,479
116,623	116,722	4,548	4,195	3,842	3,489
116,723	116,822	4,557	4,204	3,851	3,498
116,823	116,922	4,566	4,213	3,860	3,507
116,923	117,022	4,576	4,223	3,870	3,517
117,023	117,122	4,585	4,232	3,879	3,526
117,123	117,222	4,594	4,241	3,888	3,535
117,223	117,322	4,603	4,250	3,897	3,544
117,323	117,422	4,613	4,260	3,907	3,554
117,423	117,522	4,622	4,269	3,916	3,563
117,523	117,622	4,631	4,278	3,925	3,572
117,623	117,722	4,641	4,288	3,935	3,582
117,723	117,822	4,650	4,297	3,944	3,591
117,823	117,922	4,659	4,306	3,953	3,600
117,923	118,022	4,669	4,316	3,963	3,610
118,023	118,122	4,678	4,325	3,972	3,619
118,123	118,222	4,687	4,334	3,981	3,628
118,223	118,322	4,696	4,343	3,990	3,637
118,323	118,422	4,706	4,353	4,000	3,647
118,423	118,522	4,715	4,362	4,009	3,656
118,523	118,622	4,724	4,371	4,018	3,665
118,623	118,722	4,734	4,381	4,028	3,675
118,723	118,822	4,743	4,390	4,037	3,684
118,823	118,922	4,752	4,399	4,046	3,693
118,923	119,022	4,762	4,409	4,056	3,703
119,023	119,122	4,771	4,418	4,065	3,712
119,123	119,222	4,780	4,427	4,074	3,721
119,223	119,322	4,789	4,436	4,083	3,730
119,323	119,422	4,799	4,446	4,093	3,740
119,423	119,522	4,808	4,455	4,102	3,749
119,523	119,622	4,817	4,464	4,111	3,758
119,623	119,722	4,827	4,474	4,121	3,768
119,723	119,822	4,836	4,483	4,130	3,777
119,823	119,922	4,845	4,492	4,139	3,786
119,923	120,022	4,855	4,502	4,149	3,796
120,023	120,122	4,864	4,511	4,158	3,805
120,123	120,222	4,873	4,520	4,167	3,814
120,223	120,322	4,882	4,529	4,176	3,823
120,323	120,422	4,892	4,539	4,186	3,833
120,423	120,522	4,901	4,548	4,195	3,842
120,523	120,622	4,910	4,557	4,204	3,851
120,623	120,722	4,920	4,567	4,214	3,861
120,723	120,822	4,929	4,576	4,223	3,870
120,823	120,922	4,938	4,585	4,232	3,879
120,923	121,022	4,948	4,595	4,242	3,889
121,023	121,122	4,957	4,604	4,251	3,898
121,123	121,222	4,966	4,613	4,260	3,907
121,223	121,322	4,975	4,622	4,269	3,916
121,323	121,422	4,985	4,632	4,279	3,926
121,423	121,522	4,994	4,641	4,288	3,935
121,523	121,622	5,003	4,650	4,297	3,944
121,623	121,722	5,013	4,660	4,307	3,954
121,723	121,822	5,022	4,669	4,316	3,963
121,823	121,922	5,031	4,678	4,325	3,972
121,923	122,022	5,041	4,688	4,335	3,982
122,023	122,122	5,050	4,697	4,344	3,991
122,123	122,222	5,059	4,706	4,353	4,000
122,223	122,322	5,068	4,715	4,362	4,009
122,323	122,422	5,078	4,725	4,372	4,019
122,423	122,522	5,087	4,734	4,381	4,028
122,523	122,622	5,096	4,743	4,390	4,037
122,623	122,722	5,106	4,753	4,400	4,047
122,723	122,822	5,115	4,762	4,409	4,056
122,823	122,922	5,124	4,771	4,418	4,065
122,923	123,022	5,134	4,781	4,428	4,075
123,023	123,122	5,143	4,790	4,437	4,084
123,123	123,222	5,152	4,799	4,446	4,093
123,223	123,322	5,161	4,808	4,455	4,102
123,323	123,422	5,171	4,818	4,465	4,112
123,423	123,522	5,180	4,827	4,474	4,121
123,523	123,622	5,189	4,836	4,483	4,130
123,623	123,722	5,199	4,846	4,493	4,140
123,723	123,822	5,208	4,855	4,502	4,149
123,823	123,922	5,217	4,864	4,511	4,158
123,923	124,022	5,227	4,874	4,521	4,168
124,023	124,122	5,236	4,883	4,530	4,177
124,123	124,222	5,245	4,892	4,539	4,186
124,223	124,322	5,254	4,901	4,548	4,195
124,323	124,422	5,264	4,911	4,558	4,205
124,423	124,522	5,273	4,920	4,567	4,214
124,523	124,622	5,282	4,929	4,576	4,223
124,623	124,722	5,292	4,939	4,586	4,233
124,723	124,822	5,301	4,948	4,595	4,242
124,823	124,922	5,310	4,957	4,604	4,251
124,923	125,022	5,320	4,967	4,614	4,261
125,023	125,122	5,329	4,976	4,623	4,270
125,123	125,222	5,338	4,985	4,632	4,279
125,223	125,322	5,347	4,994	4,641	4,288
125,323	125,422	5,357	5,004	4,651	4,298
125,423	125,522	5,366	5,013	4,660	4,307
125,523	125,622	5,375	5,022	4,669	4,316
125,623	125,722	5,385	5,032	4,679	4,326
125,723	125,822	5,394	5,041	4,688	4,335
125,823	125,922	5,403	5,050	4,697	4,344
125,923	126,022	5,413	5,060	4,707	4,354
126,023	126,122	5,422	5,069	4,716	4,363
126,123	126,222	5,431	5,078	4,725	4,372
126,223	126,322	5,440	5,087	4,734	4,381
126,323	126,422	5,450	5,097	4,744	4,391
126,423	126,522	5,459	5,106	4,753	4,400
126,523	126,622	5,468	5,115	4,762	4,409
126,623	126,722	5,478	5,125	4,772	4,419
126,723	126,822	5,487	5,134	4,781	4,428
126,823	126,922	5,496	5,143	4,790	4,437
126,923	127,022	5,506	5,153	4,800	4,447

2017 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
(continued)
Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3
127,023	127,122	5,515	5,162	4,809	4,456
127,123	127,222	5,524	5,171	4,818	4,465
127,223	127,322	5,533	5,180	4,827	4,474
127,323	127,422	5,543	5,190	4,837	4,484
127,423	127,522	5,552	5,199	4,846	4,493
127,523	127,622	5,561	5,208	4,855	4,502
127,623	127,722	5,571	5,218	4,865	4,512
127,723	127,822	5,580	5,227	4,874	4,521
127,823	127,922	5,589	5,236	4,883	4,530
127,923	128,022	5,599	5,246	4,893	4,540
128,023	128,122	5,608	5,255	4,902	4,549
128,123	128,222	5,617	5,264	4,911	4,558
128,223	128,322	5,626	5,273	4,920	4,567
128,323	128,422	5,636	5,283	4,930	4,577
128,423	128,522	5,645	5,292	4,939	4,586
128,523	128,622	5,654	5,301	4,948	4,595
128,623	128,722	5,664	5,311	4,958	4,605
128,723	128,822	5,673	5,320	4,967	4,614
128,823	128,922	5,682	5,329	4,976	4,623
128,923	129,022	5,692	5,339	4,986	4,633
129,023	129,122	5,701	5,348	4,995	4,642
129,123	129,222	5,710	5,357	5,004	4,651
129,223	129,322	5,719	5,366	5,013	4,660
129,323	129,422	5,729	5,376	5,023	4,670
129,423	129,522	5,738	5,385	5,032	4,679
129,523	129,622	5,747	5,394	5,041	4,688
129,623	129,722	5,757	5,404	5,051	4,698
129,723	129,822	5,766	5,413	5,060	4,707
129,823	129,922	5,775	5,422	5,069	4,716
129,923	130,022	5,785	5,432	5,079	4,726
130,023	130,122	5,794	5,441	5,088	4,735
130,123	130,222	5,803	5,450	5,097	4,744
130,223	130,322	5,812	5,459	5,106	4,753
130,323	130,422	5,822	5,469	5,116	4,763
130,423	130,522	5,831	5,478	5,125	4,772
130,523	130,622	5,840	5,487	5,134	4,781
130,623	130,722	5,850	5,497	5,144	4,791
130,723	130,822	5,859	5,506	5,153	4,800
130,823	130,922	5,868	5,515	5,162	4,809
130,923	131,022	5,878	5,525	5,172	4,819
131,023	131,122	5,887	5,534	5,181	4,828
131,123	131,222	5,896	5,543	5,190	4,837
131,223	131,322	5,905	5,552	5,199	4,846
131,323	131,422	5,915	5,562	5,209	4,856
131,423	131,522	5,924	5,571	5,218	4,865
131,523	131,622	5,933	5,580	5,227	4,874
131,623	131,722	5,943	5,590	5,237	4,884
131,723	131,822	5,952	5,599	5,246	4,893
131,823	131,922	5,961	5,608	5,255	4,902
131,923	132,022	5,971	5,618	5,265	4,912
132,023	132,122	5,980	5,627	5,274	4,921
132,123	132,222	5,989	5,636	5,283	4,930
132,223	132,322	5,998	5,645	5,292	4,939
132,323	132,422	6,008	5,655	5,302	4,949
132,423	132,522	6,017	5,664	5,311	4,958
132,523	132,622	6,026	5,673	5,320	4,967
132,623	132,722	6,036	5,683	5,330	4,977
132,723	132,822	6,045	5,692	5,339	4,986
132,823	132,922	6,054	5,701	5,348	4,995
132,923	133,022	6,064	5,711	5,358	5,005
133,023	133,122	6,073	5,720	5,367	5,014
133,123	133,222	6,082	5,729	5,376	5,023
133,223	133,322	6,091	5,738	5,385	5,032
133,323	133,422	6,101	5,748	5,395	5,042
133,423	133,522	6,110	5,757	5,404	5,051
133,523	133,622	6,119	5,766	5,413	5,060
133,623	133,722	6,129	5,776	5,423	5,070
133,723	133,822	6,138	5,785	5,432	5,079
133,823	133,922	6,147	5,794	5,441	5,088
133,923	134,022	6,157	5,804	5,451	5,098
134,023	134,122	6,166	5,813	5,460	5,107
134,123	134,222	6,175	5,822	5,469	5,116
134,223	134,322	6,184	5,831	5,478	5,125
134,323	134,422	6,194	5,841	5,488	5,135
134,423	134,522	6,203	5,850	5,497	5,144
134,523	134,622	6,212	5,859	5,506	5,153
134,623	134,722	6,222	5,869	5,516	5,163
134,723	134,822	6,231	5,878	5,525	5,172
134,823	134,922	6,240	5,887	5,534	5,181
134,923	135,022	6,250	5,897	5,544	5,191
135,023	135,122	6,259	5,906	5,553	5,200
135,123	135,222	6,268	5,915	5,562	5,209
135,223	135,322	6,277	5,924	5,571	5,218
135,323	135,422	6,287	5,934	5,581	5,228
135,423	135,522	6,296	5,943	5,590	5,237
135,523	135,622	6,305	5,952	5,599	5,246
135,623	135,722	6,315	5,962	5,609	5,256
135,723	135,822	6,324	5,971	5,618	5,265
135,823	135,922	6,333	5,980	5,627	5,274
135,923	136,022	6,343	5,990	5,637	5,284
136,023	136,122	6,352	5,999	5,646	5,293
136,123	136,222	6,361	6,008	5,655	5,302
136,223	136,322	6,370	6,017	5,664	5,311
136,323	136,422	6,380	6,027	5,674	5,321
136,423	136,522	6,389	6,036	5,683	5,330
136,523	136,622	6,398	6,045	5,692	5,339
136,623	136,722	6,408	6,055	5,702	5,349
136,723	136,822	6,417	6,064	5,711	5,358
136,823	136,922	6,426	6,073	5,720	5,367
136,923	137,022	6,436	6,083	5,730	5,377
137,023	137,122	6,445	6,092	5,739	5,386
137,123	137,222	6,454	6,101	5,748	5,395
137,223	137,322	6,463	6,110	5,757	5,404
137,323	137,422	6,473	6,120	5,767	5,414
137,423	137,522	6,482	6,129	5,776	5,423
137,523	137,622	6,491	6,138	5,785	5,432
137,623	137,722	6,501	6,148	5,795	5,442
137,723	137,822	6,510	6,157	5,804	5,451
137,823	137,922	6,519	6,166	5,813	5,460
137,923	138,022	6,529	6,176	5,823	5,470
138,023	138,122	6,538	6,185	5,832	5,479
138,123	138,222	6,547	6,194	5,841	5,488
138,223	138,322	6,556	6,203	5,850	5,497
138,323	138,422	6,566	6,213	5,860	5,507
138,423	138,522	6,575	6,222	5,869	5,516
138,523	138,622	6,584	6,231	5,878	5,525
138,623	138,722	6,594	6,241	5,888	5,535
138,723	138,822	6,603	6,250	5,897	5,544
138,823	138,922	6,612	6,259	5,906	5,553
138,923	139,022	6,622	6,269	5,916	5,563
139,023	139,122	6,631	6,278	5,925	5,572
139,123	139,222	6,640	6,287	5,934	5,581
139,223	139,322	6,649	6,296	5,943	5,590
139,323	139,422	6,659	6,306	5,953	5,600
139,423	139,522	6,668	6,315	5,962	5,609
139,523	139,622	6,677	6,324	5,971	5,618
139,623	139,722	6,687	6,334	5,981	5,628
139,723	139,822	6,696	6,343	5,990	5,637
139,823	139,922	6,705	6,352	5,999	5,646
139,923	140,022	6,715	6,362	6,009	5,656
140,023	140,122	6,724	6,371	6,018	5,665
140,123	140,222	6,733	6,380	6,027	5,674
140,223	140,322	6,742	6,389	6,036	5,683
140,323	140,422	6,752	6,399	6,046	5,693
140,423	140,522	6,761	6,408	6,055	5,702
140,523	140,622	6,770	6,417	6,064	5,711
140,623	140,722	6,780	6,427	6,074	5,721
140,723	140,822	6,789	6,436	6,083	5,730
140,823	140,922	6,798	6,445	6,092	5,739
140,923	141,022	6,808	6,455	6,102	5,749
141,023	141,122	6,817	6,464	6,111	5,758
141,123	141,222	6,826	6,473	6,120	5,767
141,223	141,322	6,835	6,482	6,129	5,776
141,323	141,422	6,845	6,492	6,139	5,786
141,423	141,522	6,854	6,501	6,148	5,795
141,523	141,622	6,863	6,510	6,157	5,804
141,623	141,722	6,873	6,520	6,167	5,814
141,723	141,822	6,882	6,529	6,176	5,823
141,823	141,922	6,891	6,538	6,185	5,832
141,923	142,022	6,901	6,548	6,195	5,842
142,023	142,122	6,910	6,557	6,204	5,851
142,123	142,222	6,919	6,566	6,213	5,860
142,223	142,322	6,928	6,575	6,222	5,869
142,323	142,422	6,938	6,585	6,232	5,879
142,423	142,522	6,947	6,594	6,241	5,888
142,523	142,622	6,956	6,603	6,250	5,897
142,623	142,722	6,966	6,613	6,260	5,907
142,723	142,822	6,975	6,622	6,269	5,916
142,823	142,922	6,984	6,631	6,278	5,925
142,923	143,022	6,994	6,641	6,288	5,935
143,023	143,122	7,003	6,650	6,297	5,944
143,123	143,222	7,012	6,659	6,306	5,953
143,223	143,322	7,021	6,668	6,315	5,962
143,323	143,422	7,031	6,678	6,325	5,972
143,423	143,522	7,040	6,687	6,334	5,981

2017 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540, Long or Short Form 540NR.   *(continued)*

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
143,523	143,622	7,049	6,696	6,343	5,990	149,023	149,122	7,561	7,208	6,855	6,502	154,523	154,622	8,072	7,719	7,366	7,013
143,623	143,722	7,059	6,706	6,353	6,000	149,123	149,222	7,570	7,217	6,864	6,511	154,623	154,722	8,082	7,729	7,376	7,023
143,723	143,822	7,068	6,715	6,362	6,009	149,223	149,322	7,579	7,226	6,873	6,520	154,723	154,822	8,091	7,738	7,385	7,032
143,823	143,922	7,077	6,724	6,371	6,018	149,323	149,422	7,589	7,236	6,883	6,530	154,823	154,922	8,100	7,747	7,394	7,041
143,923	144,022	7,087	6,734	6,381	6,028	149,423	149,522	7,598	7,245	6,892	6,539	154,923	155,022	8,110	7,757	7,404	7,051
144,023	144,122	7,096	6,743	6,390	6,037	149,523	149,622	7,607	7,254	6,901	6,548	155,023	155,122	8,119	7,766	7,413	7,060
144,123	144,222	7,105	6,752	6,399	6,046	149,623	149,722	7,617	7,264	6,911	6,558	155,123	155,222	8,128	7,775	7,422	7,069
144,223	144,322	7,114	6,761	6,408	6,055	149,723	149,822	7,626	7,273	6,920	6,567	155,223	155,322	8,137	7,784	7,431	7,078
144,323	144,422	7,124	6,771	6,418	6,065	149,823	149,922	7,635	7,282	6,929	6,576	155,323	155,422	8,147	7,794	7,441	7,088
144,423	144,522	7,133	6,780	6,427	6,074	149,923	150,022	7,645	7,292	6,939	6,586	155,423	155,522	8,156	7,803	7,450	7,097
144,523	144,622	7,142	6,789	6,436	6,083	150,023	150,122	7,654	7,301	6,948	6,595	155,523	155,622	8,165	7,812	7,459	7,106
144,623	144,722	7,152	6,799	6,446	6,093	150,123	150,222	7,663	7,310	6,957	6,604	155,623	155,722	8,175	7,822	7,469	7,116
144,723	144,822	7,161	6,808	6,455	6,102	150,223	150,322	7,672	7,319	6,966	6,613	155,723	155,822	8,184	7,831	7,478	7,125
144,823	144,922	7,170	6,817	6,464	6,111	150,323	150,422	7,682	7,329	6,976	6,623	155,823	155,922	8,193	7,840	7,487	7,134
144,923	145,022	7,180	6,827	6,474	6,121	150,423	150,522	7,691	7,338	6,985	6,632	155,923	156,022	8,203	7,850	7,497	7,144
145,023	145,122	7,189	6,836	6,483	6,130	150,523	150,622	7,700	7,347	6,994	6,641	156,023	156,122	8,212	7,859	7,506	7,153
145,123	145,222	7,198	6,845	6,492	6,139	150,623	150,722	7,710	7,357	7,004	6,651	156,123	156,222	8,221	7,868	7,515	7,162
145,223	145,322	7,207	6,854	6,501	6,148	150,723	150,822	7,719	7,366	7,013	6,660	156,223	156,322	8,230	7,877	7,524	7,171
145,323	145,422	7,217	6,864	6,511	6,158	150,823	150,922	7,728	7,375	7,022	6,669	156,323	156,422	8,240	7,887	7,534	7,181
145,423	145,522	7,226	6,873	6,520	6,167	150,923	151,022	7,738	7,385	7,032	6,679	156,423	156,522	8,249	7,896	7,543	7,190
145,523	145,622	7,235	6,882	6,529	6,176	151,023	151,122	7,747	7,394	7,041	6,688	156,523	156,622	8,258	7,905	7,552	7,199
145,623	145,722	7,245	6,892	6,539	6,186	151,123	151,222	7,756	7,403	7,050	6,697	156,623	156,722	8,268	7,915	7,562	7,209
145,723	145,822	7,254	6,901	6,548	6,195	151,223	151,322	7,765	7,412	7,059	6,706	156,723	156,822	8,277	7,924	7,571	7,218
145,823	145,922	7,263	6,910	6,557	6,204	151,323	151,422	7,775	7,422	7,069	6,716	156,823	156,922	8,286	7,933	7,580	7,227
145,923	146,022	7,273	6,920	6,567	6,214	151,423	151,522	7,784	7,431	7,078	6,725	156,923	157,022	8,296	7,943	7,590	7,237
146,023	146,122	7,282	6,929	6,576	6,223	151,523	151,622	7,793	7,440	7,087	6,734	157,023	157,122	8,305	7,952	7,599	7,246
146,123	146,222	7,291	6,938	6,585	6,232	151,623	151,722	7,803	7,450	7,097	6,744	157,123	157,222	8,314	7,961	7,608	7,255
146,223	146,322	7,300	6,947	6,594	6,241	151,723	151,822	7,812	7,459	7,106	6,753	157,223	157,322	8,323	7,970	7,617	7,264
146,323	146,422	7,310	6,957	6,604	6,251	151,823	151,922	7,821	7,468	7,115	6,762	157,323	157,422	8,333	7,980	7,627	7,274
146,423	146,522	7,319	6,966	6,613	6,260	151,923	152,022	7,831	7,478	7,125	6,772	157,423	157,522	8,342	7,989	7,636	7,283
146,523	146,622	7,328	6,975	6,622	6,269	152,023	152,122	7,840	7,487	7,134	6,781	157,523	157,622	8,351	7,998	7,645	7,292
146,623	146,722	7,338	6,985	6,632	6,279	152,123	152,222	7,849	7,496	7,143	6,790	157,623	157,722	8,361	8,008	7,655	7,302
146,723	146,822	7,347	6,994	6,641	6,288	152,223	152,322	7,858	7,505	7,152	6,799	157,723	157,822	8,370	8,017	7,664	7,311
146,823	146,922	7,356	7,003	6,650	6,297	152,323	152,422	7,868	7,515	7,162	6,809	157,823	157,922	8,379	8,026	7,673	7,320
146,923	147,022	7,366	7,013	6,660	6,307	152,423	152,522	7,877	7,524	7,171	6,818	157,923	158,022	8,389	8,036	7,683	7,330
147,023	147,122	7,375	7,022	6,669	6,316	152,523	152,622	7,886	7,533	7,180	6,827	158,023	158,122	8,398	8,045	7,692	7,339
147,123	147,222	7,384	7,031	6,678	6,325	152,623	152,722	7,896	7,543	7,190	6,837	158,123	158,222	8,407	8,054	7,701	7,348
147,223	147,322	7,393	7,040	6,687	6,334	152,723	152,822	7,905	7,552	7,199	6,846	158,223	158,322	8,416	8,063	7,710	7,357
147,323	147,422	7,403	7,050	6,697	6,344	152,823	152,922	7,914	7,561	7,208	6,855	158,323	158,422	8,426	8,073	7,720	7,367
147,423	147,522	7,412	7,059	6,706	6,353	152,923	153,022	7,924	7,571	7,218	6,865	158,423	158,522	8,435	8,082	7,729	7,376
147,523	147,622	7,421	7,068	6,715	6,362	153,023	153,122	7,933	7,580	7,227	6,874	158,523	158,622	8,444	8,091	7,738	7,385
147,623	147,722	7,431	7,078	6,725	6,372	153,123	153,222	7,942	7,589	7,236	6,883	158,623	158,722	8,454	8,101	7,748	7,395
147,723	147,822	7,440	7,087	6,734	6,381	153,223	153,322	7,951	7,598	7,245	6,892	158,723	158,822	8,463	8,110	7,757	7,404
147,823	147,922	7,449	7,096	6,743	6,390	153,323	153,422	7,961	7,608	7,255	6,902	158,823	158,922	8,472	8,119	7,766	7,413
147,923	148,022	7,459	7,106	6,753	6,400	153,423	153,522	7,970	7,617	7,264	6,911	158,923	159,022	8,482	8,129	7,776	7,423
148,023	148,122	7,468	7,115	6,762	6,409	153,523	153,622	7,979	7,626	7,273	6,920	159,023	159,122	8,491	8,138	7,785	7,432
148,123	148,222	7,477	7,124	6,771	6,418	153,623	153,722	7,989	7,636	7,283	6,930	159,123	159,222	8,500	8,147	7,794	7,441
148,223	148,322	7,486	7,133	6,780	6,427	153,723	153,822	7,998	7,645	7,292	6,939	159,223	159,322	8,509	8,156	7,803	7,450
148,323	148,422	7,496	7,143	6,790	6,437	153,823	153,922	8,007	7,654	7,301	6,948	159,323	159,422	8,519	8,166	7,813	7,460
148,423	148,522	7,505	7,152	6,799	6,446	153,923	154,022	8,017	7,664	7,311	6,958	159,423	159,522	8,528	8,175	7,822	7,469
148,523	148,622	7,514	7,161	6,808	6,455	154,023	154,122	8,026	7,673	7,320	6,967	159,523	159,622	8,537	8,184	7,831	7,478
148,623	148,722	7,524	7,171	6,818	6,465	154,123	154,222	8,035	7,682	7,329	6,976	159,623	159,722	8,547	8,194	7,841	7,488
148,723	148,822	7,533	7,180	6,827	6,474	154,223	154,322	8,044	7,691	7,338	6,985	159,723	159,822	8,556	8,203	7,850	7,497
148,823	148,922	7,542	7,189	6,836	6,483	154,323	154,422	8,054	7,701	7,348	6,995	159,823	159,922	8,565	8,212	7,859	7,506
148,923	149,022	7,552	7,199	6,846	6,493	154,423	154,522	8,063	7,710	7,357	7,004	159,923	160,022	8,575	8,222	7,869	7,516

2017 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)

Caution: Do not use these tables for Form 540, Long or Short Form 540NR. *(continued)*

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3	If Your Income Is… At Least	But not over	0	1	2	3
160,023	160,122	8,584	8,231	7,878	7,525	165,523	165,622	9,095	8,742	8,389	8,036	171,023	171,122	9,607	9,254	8,901	8,548
160,123	160,222	8,593	8,240	7,887	7,534	165,623	165,722	9,105	8,752	8,399	8,046	171,123	171,222	9,616	9,263	8,910	8,557
160,223	160,322	8,602	8,249	7,896	7,543	165,723	165,822	9,114	8,761	8,408	8,055	171,223	171,322	9,625	9,272	8,919	8,566
160,323	160,422	8,612	8,259	7,906	7,553	165,823	165,922	9,123	8,770	8,417	8,064	171,323	171,422	9,635	9,282	8,929	8,576
160,423	160,522	8,621	8,268	7,915	7,562	165,923	166,022	9,133	8,780	8,427	8,074	171,423	171,522	9,644	9,291	8,938	8,585
160,523	160,622	8,630	8,277	7,924	7,571	166,023	166,122	9,142	8,789	8,436	8,083	171,523	171,622	9,653	9,300	8,947	8,594
160,623	160,722	8,640	8,287	7,934	7,581	166,123	166,222	9,151	8,798	8,445	8,092	171,623	171,722	9,663	9,310	8,957	8,604
160,723	160,822	8,649	8,296	7,943	7,590	166,223	166,322	9,160	8,807	8,454	8,101	171,723	171,822	9,672	9,319	8,966	8,613
160,823	160,922	8,658	8,305	7,952	7,599	166,323	166,422	9,170	8,817	8,464	8,111	171,823	171,922	9,681	9,328	8,975	8,622
160,923	161,022	8,668	8,315	7,962	7,609	166,423	166,522	9,179	8,826	8,473	8,120	171,923	172,022	9,691	9,338	8,985	8,632
161,023	161,122	8,677	8,324	7,971	7,618	166,523	166,622	9,188	8,835	8,482	8,129	172,023	172,122	9,700	9,347	8,994	8,641
161,123	161,222	8,686	8,333	7,980	7,627	166,623	166,722	9,198	8,845	8,492	8,139	172,123	172,222	9,709	9,356	9,003	8,650
161,223	161,322	8,695	8,342	7,989	7,636	166,723	166,822	9,207	8,854	8,501	8,148	172,223	172,322	9,718	9,365	9,012	8,659
161,323	161,422	8,705	8,352	7,999	7,646	166,823	166,922	9,216	8,863	8,510	8,157	172,323	172,422	9,728	9,375	9,022	8,669
161,423	161,522	8,714	8,361	8,008	7,655	166,923	167,022	9,226	8,873	8,520	8,167	172,423	172,522	9,737	9,384	9,031	8,678
161,523	161,622	8,723	8,370	8,017	7,664	167,023	167,122	9,235	8,882	8,529	8,176	172,523	172,622	9,746	9,393	9,040	8,687
161,623	161,722	8,733	8,380	8,027	7,674	167,123	167,222	9,244	8,891	8,538	8,185	172,623	172,722	9,756	9,403	9,050	8,697
161,723	161,822	8,742	8,389	8,036	7,683	167,223	167,322	9,253	8,900	8,547	8,194	172,723	172,822	9,765	9,412	9,059	8,706
161,823	161,922	8,751	8,398	8,045	7,692	167,323	167,422	9,263	8,910	8,557	8,204	172,823	172,922	9,774	9,421	9,068	8,715
161,923	162,022	8,761	8,408	8,055	7,702	167,423	167,522	9,272	8,919	8,566	8,213	172,923	173,022	9,784	9,431	9,078	8,725
162,023	162,122	8,770	8,417	8,064	7,711	167,523	167,622	9,281	8,928	8,575	8,222	173,023	173,122	9,793	9,440	9,087	8,734
162,123	162,222	8,779	8,426	8,073	7,720	167,623	167,722	9,291	8,938	8,585	8,232	173,123	173,222	9,802	9,449	9,096	8,743
162,223	162,322	8,788	8,435	8,082	7,729	167,723	167,822	9,300	8,947	8,594	8,241	173,223	173,322	9,811	9,458	9,105	8,752
162,323	162,422	8,798	8,445	8,092	7,739	167,823	167,922	9,309	8,956	8,603	8,250	173,323	173,422	9,821	9,468	9,115	8,762
162,423	162,522	8,807	8,454	8,101	7,748	167,923	168,022	9,319	8,966	8,613	8,260	173,423	173,522	9,830	9,477	9,124	8,771
162,523	162,622	8,816	8,463	8,110	7,757	168,023	168,122	9,328	8,975	8,622	8,269	173,523	173,622	9,839	9,486	9,133	8,780
162,623	162,722	8,826	8,473	8,120	7,767	168,123	168,222	9,337	8,984	8,631	8,278	173,623	173,722	9,849	9,496	9,143	8,790
162,723	162,822	8,835	8,482	8,129	7,776	168,223	168,322	9,346	8,993	8,640	8,287	173,723	173,822	9,858	9,505	9,152	8,799
162,823	162,922	8,844	8,491	8,138	7,785	168,323	168,422	9,356	9,003	8,650	8,297	173,823	173,922	9,867	9,514	9,161	8,808
162,923	163,022	8,854	8,501	8,148	7,795	168,423	168,522	9,365	9,012	8,659	8,306	173,923	174,022	9,877	9,524	9,171	8,818
163,023	163,122	8,863	8,510	8,157	7,804	168,523	168,622	9,374	9,021	8,668	8,315	174,023	174,122	9,886	9,533	9,180	8,827
163,123	163,222	8,872	8,519	8,166	7,813	168,623	168,722	9,384	9,031	8,678	8,325	174,123	174,222	9,895	9,542	9,189	8,836
163,223	163,322	8,881	8,528	8,175	7,822	168,723	168,822	9,393	9,040	8,687	8,334	174,223	174,322	9,904	9,551	9,198	8,845
163,323	163,422	8,891	8,538	8,185	7,832	168,823	168,922	9,402	9,049	8,696	8,343	174,323	174,422	9,914	9,561	9,208	8,855
163,423	163,522	8,900	8,547	8,194	7,841	168,923	169,022	9,412	9,059	8,706	8,353	174,423	174,522	9,923	9,570	9,217	8,864
163,523	163,622	8,909	8,556	8,203	7,850	169,023	169,122	9,421	9,068	8,715	8,362	174,523	174,622	9,932	9,579	9,226	8,873
163,623	163,722	8,919	8,566	8,213	7,860	169,123	169,222	9,430	9,077	8,724	8,371	174,623	174,722	9,942	9,589	9,236	8,883
163,723	163,822	8,928	8,575	8,222	7,869	169,223	169,322	9,439	9,086	8,733	8,380	174,723	174,822	9,951	9,598	9,245	8,892
163,823	163,922	8,937	8,584	8,231	7,878	169,323	169,422	9,449	9,096	8,743	8,390	174,823	174,922	9,960	9,607	9,254	8,901
163,923	164,022	8,947	8,594	8,241	7,888	169,423	169,522	9,458	9,105	8,752	8,399	174,923	175,022	9,970	9,617	9,264	8,911
164,023	164,122	8,956	8,603	8,250	7,897	169,523	169,622	9,467	9,114	8,761	8,408	175,023	175,122	9,979	9,626	9,273	8,920
164,123	164,222	8,965	8,612	8,259	7,906	169,623	169,722	9,477	9,124	8,771	8,418	175,123	175,222	9,988	9,635	9,282	8,929
164,223	164,322	8,974	8,621	8,268	7,915	169,723	169,822	9,486	9,133	8,780	8,427	175,223	175,322	9,997	9,644	9,291	8,938
164,323	164,422	8,984	8,631	8,278	7,925	169,823	169,922	9,495	9,142	8,789	8,436	175,323	175,422	10,007	9,654	9,301	8,948
164,423	164,522	8,993	8,640	8,287	7,934	169,923	170,022	9,505	9,152	8,799	8,446	175,423	175,522	10,016	9,663	9,310	8,957
164,523	164,622	9,002	8,649	8,296	7,943	170,023	170,122	9,514	9,161	8,808	8,455	175,523	175,622	10,025	9,672	9,319	8,966
164,623	164,722	9,012	8,659	8,306	7,953	170,123	170,222	9,523	9,170	8,817	8,464	175,623	175,722	10,035	9,682	9,329	8,976
164,723	164,822	9,021	8,668	8,315	7,962	170,223	170,322	9,532	9,179	8,826	8,473	175,723	175,822	10,044	9,691	9,338	8,985
164,823	164,922	9,030	8,677	8,324	7,971	170,323	170,422	9,542	9,189	8,836	8,483	175,823	175,922	10,053	9,700	9,347	8,994
164,923	165,022	9,040	8,687	8,334	7,981	170,423	170,522	9,551	9,198	8,845	8,492	175,923	176,022	10,063	9,710	9,357	9,004
165,023	165,122	9,049	8,696	8,343	7,990	170,523	170,622	9,560	9,207	8,854	8,501	176,023	176,122	10,072	9,719	9,366	9,013
165,123	165,222	9,058	8,705	8,352	7,999	170,623	170,722	9,570	9,217	8,864	8,511	176,123	176,222	10,081	9,728	9,375	9,022
165,223	165,322	9,067	8,714	8,361	8,008	170,723	170,822	9,579	9,226	8,873	8,520	176,223	176,322	10,090	9,737	9,384	9,031
165,323	165,422	9,077	8,724	8,371	8,018	170,823	170,922	9,588	9,235	8,882	8,529	176,323	176,422	10,100	9,747	9,394	9,041
165,423	165,522	9,086	8,733	8,380	8,027	170,923	171,022	9,598	9,245	8,892	8,539	176,423	176,522	10,109	9,756	9,403	9,050

2017 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3
176,523	176,622	10,118	9,765	9,412	9,059
176,623	176,722	10,128	9,775	9,422	9,069
176,723	176,822	10,137	9,784	9,431	9,078
176,823	176,922	10,146	9,793	9,440	9,087
176,923	177,022	10,156	9,803	9,450	9,097
177,023	177,122	10,165	9,812	9,459	9,106
177,123	177,222	10,174	9,821	9,468	9,115
177,223	177,322	10,183	9,830	9,477	9,124
177,323	177,422	10,193	9,840	9,487	9,134
177,423	177,522	10,202	9,849	9,496	9,143
177,523	177,622	10,211	9,858	9,505	9,152
177,623	177,722	10,221	9,868	9,515	9,162
177,723	177,822	10,230	9,877	9,524	9,171
177,823	177,922	10,239	9,886	9,533	9,180
177,923	178,022	10,249	9,896	9,543	9,190
178,023	178,122	10,258	9,905	9,552	9,199
178,123	178,222	10,267	9,914	9,561	9,208
178,223	178,322	10,276	9,923	9,570	9,217
178,323	178,422	10,286	9,933	9,580	9,227
178,423	178,522	10,295	9,942	9,589	9,236
178,523	178,622	10,304	9,951	9,598	9,245
178,623	178,722	10,314	9,961	9,608	9,255
178,723	178,822	10,323	9,970	9,617	9,264
178,823	178,922	10,332	9,979	9,626	9,273
178,923	179,022	10,342	9,989	9,636	9,283
179,023	179,122	10,351	9,998	9,645	9,292
179,123	179,222	10,360	10,007	9,654	9,301
179,223	179,322	10,369	10,016	9,663	9,310
179,323	179,422	10,379	10,026	9,673	9,320
179,423	179,522	10,388	10,035	9,682	9,329
179,523	179,622	10,397	10,044	9,691	9,338
179,623	179,722	10,407	10,054	9,701	9,348
179,723	179,822	10,416	10,063	9,710	9,357
179,823	179,922	10,425	10,072	9,719	9,366
179,923	180,022	10,435	10,082	9,729	9,376
180,023	180,122	10,444	10,091	9,738	9,385
180,123	180,222	10,453	10,100	9,747	9,394
180,223	180,322	10,462	10,109	9,756	9,403
180,323	180,422	10,472	10,119	9,766	9,413
180,423	180,522	10,481	10,128	9,775	9,422
180,523	180,622	10,490	10,137	9,784	9,431
180,623	180,722	10,500	10,147	9,794	9,441
180,723	180,822	10,509	10,156	9,803	9,450
180,823	180,922	10,518	10,165	9,812	9,459
180,923	181,022	10,528	10,175	9,822	9,469
181,023	181,122	10,537	10,184	9,831	9,478
181,123	181,222	10,546	10,193	9,840	9,487
181,223	181,322	10,555	10,202	9,849	9,496
181,323	181,422	10,565	10,212	9,859	9,506
181,423	181,522	10,574	10,221	9,868	9,515
181,523	181,622	10,583	10,230	9,877	9,524
181,623	181,722	10,593	10,240	9,887	9,534
181,723	181,822	10,602	10,249	9,896	9,543
181,823	181,922	10,611	10,258	9,905	9,552
181,923	182,022	10,621	10,268	9,915	9,562

If Your Income Is… At Least	But not over	0	1	2	3
182,023	182,122	10,630	10,277	9,924	9,571
182,123	182,222	10,639	10,286	9,933	9,580
182,223	182,322	10,648	10,295	9,942	9,589
182,323	182,422	10,658	10,305	9,952	9,599
182,423	182,522	10,667	10,314	9,961	9,608
182,523	182,622	10,676	10,323	9,970	9,617
182,623	182,722	10,686	10,333	9,980	9,627
182,723	182,822	10,695	10,342	9,989	9,636
182,823	182,922	10,704	10,351	9,998	9,645
182,923	183,022	10,714	10,361	10,008	9,655
183,023	183,122	10,723	10,370	10,017	9,664
183,123	183,222	10,732	10,379	10,026	9,673
183,223	183,322	10,741	10,388	10,035	9,682
183,323	183,422	10,751	10,398	10,045	9,692
183,423	183,522	10,760	10,407	10,054	9,701
183,523	183,622	10,769	10,416	10,063	9,710
183,623	183,722	10,779	10,426	10,073	9,720
183,723	183,822	10,788	10,435	10,082	9,729
183,823	183,922	10,797	10,444	10,091	9,738
183,923	184,022	10,807	10,454	10,101	9,748
184,023	184,122	10,816	10,463	10,110	9,757
184,123	184,222	10,825	10,472	10,119	9,766
184,223	184,322	10,834	10,481	10,128	9,775
184,323	184,422	10,844	10,491	10,138	9,785
184,423	184,522	10,853	10,500	10,147	9,794
184,523	184,622	10,862	10,509	10,156	9,803
184,623	184,722	10,872	10,519	10,166	9,813
184,723	184,822	10,881	10,528	10,175	9,822
184,823	184,922	10,890	10,537	10,184	9,831
184,923	185,022	10,900	10,547	10,194	9,841
185,023	185,122	10,909	10,556	10,203	9,850
185,123	185,222	10,918	10,565	10,212	9,859
185,223	185,322	10,927	10,574	10,221	9,868
185,323	185,422	10,937	10,584	10,231	9,878
185,423	185,522	10,946	10,593	10,240	9,887
185,523	185,622	10,955	10,602	10,249	9,896
185,623	185,722	10,965	10,612	10,259	9,906
185,723	185,822	10,974	10,621	10,268	9,915
185,823	185,922	10,983	10,630	10,277	9,924
185,923	186,022	10,993	10,640	10,287	9,934
186,023	186,122	11,002	10,649	10,296	9,943
186,123	186,222	11,011	10,658	10,305	9,952
186,223	186,322	11,020	10,667	10,314	9,961
186,323	186,422	11,030	10,677	10,324	9,971
186,423	186,522	11,039	10,686	10,333	9,980
186,523	186,622	11,048	10,695	10,342	9,989
186,623	186,722	11,058	10,705	10,352	9,999
186,723	186,822	11,067	10,714	10,361	10,008
186,823	186,922	11,076	10,723	10,370	10,017
186,923	187,022	11,086	10,733	10,380	10,027
187,023	187,122	11,095	10,742	10,389	10,036
187,123	187,222	11,104	10,751	10,398	10,045
187,223	187,322	11,113	10,760	10,407	10,054
187,323	187,422	11,123	10,770	10,417	10,064
187,423	187,522	11,132	10,779	10,426	10,073

If Your Income Is… At Least	But not over	0	1	2	3
187,523	187,622	11,141	10,788	10,435	10,082
187,623	187,722	11,151	10,798	10,445	10,092
187,723	187,822	11,160	10,807	10,454	10,101
187,823	187,922	11,169	10,816	10,463	10,110
187,923	188,022	11,179	10,826	10,473	10,120
188,023	188,122	11,188	10,835	10,482	10,129
188,123	188,222	11,197	10,844	10,491	10,138
188,223	188,322	11,206	10,853	10,500	10,147
188,323	188,422	11,216	10,863	10,510	10,157
188,423	188,522	11,225	10,872	10,519	10,166
188,523	188,622	11,234	10,881	10,528	10,175
188,623	188,722	11,244	10,891	10,538	10,185
188,723	188,822	11,253	10,900	10,547	10,194
188,823	188,922	11,262	10,909	10,556	10,203
188,923	189,022	11,272	10,919	10,566	10,213
189,023	189,122	11,281	10,928	10,575	10,222
189,123	189,222	11,290	10,937	10,584	10,231
189,223	189,322	11,299	10,946	10,593	10,240
189,323	189,422	11,309	10,956	10,603	10,250
189,423	189,522	11,318	10,965	10,612	10,259
189,523	189,622	11,327	10,974	10,621	10,268
189,623	189,722	11,337	10,984	10,631	10,278
189,723	189,822	11,346	10,993	10,640	10,287
189,823	189,922	11,355	11,002	10,649	10,296
189,923	190,022	11,365	11,012	10,659	10,306
190,023	190,122	11,374	11,021	10,668	10,315
190,123	190,222	11,383	11,030	10,677	10,324
190,223	190,322	11,392	11,039	10,686	10,333
190,323	190,422	11,402	11,049	10,696	10,343
190,423	190,522	11,411	11,058	10,705	10,352
190,523	190,622	11,420	11,067	10,714	10,361
190,623	190,722	11,430	11,077	10,724	10,371
190,723	190,822	11,439	11,086	10,733	10,380
190,823	190,922	11,448	11,095	10,742	10,389
190,923	191,022	11,458	11,105	10,752	10,399
191,023	191,122	11,467	11,114	10,761	10,408
191,123	191,222	11,476	11,123	10,770	10,417
191,223	191,322	11,485	11,132	10,779	10,426
191,323	191,422	11,495	11,142	10,789	10,436
191,423	191,522	11,504	11,151	10,798	10,445
191,523	191,622	11,513	11,160	10,807	10,454
191,623	191,722	11,523	11,170	10,817	10,464
191,723	191,822	11,532	11,179	10,826	10,473
191,823	191,922	11,541	11,188	10,835	10,482
191,923	192,022	11,551	11,198	10,845	10,492
192,023	192,122	11,560	11,207	10,854	10,501
192,123	192,222	11,569	11,216	10,863	10,510
192,223	192,322	11,578	11,225	10,872	10,519
192,323	192,422	11,588	11,235	10,882	10,529
192,423	192,522	11,597	11,244	10,891	10,538
192,523	192,622	11,606	11,253	10,900	10,547
192,623	192,722	11,616	11,263	10,910	10,557
192,723	192,822	11,625	11,272	10,919	10,566
192,823	192,922	11,634	11,281	10,928	10,575
192,923	193,022	11,644	11,291	10,938	10,585

This table gives you credit of $8,472 for your standard deduction, $228 for your personal exemption credit, and $353 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
193,023	193,122	11,653	11,300	10,947	10,594
193,123	193,222	11,662	11,309	10,956	10,603
193,223	193,322	11,671	11,318	10,965	10,612
193,323	193,422	11,681	11,328	10,975	10,622
193,423	193,522	11,690	11,337	10,984	10,631
193,523	193,622	11,699	11,346	10,993	10,640
193,623	193,722	11,709	11,356	11,003	10,650
193,723	193,822	11,718	11,365	11,012	10,659
193,823	193,922	11,727	11,374	11,021	10,668
193,923	194,022	11,737	11,384	11,031	10,678
194,023	194,122	11,746	11,393	11,040	10,687
194,123	194,222	11,755	11,402	11,049	10,696
194,223	194,322	11,764	11,411	11,058	10,705
194,323	194,422	11,774	11,421	11,068	10,715
194,423	194,522	11,783	11,430	11,077	10,724
194,523	194,622	11,792	11,439	11,086	10,733
194,623	194,722	11,802	11,449	11,096	10,743
194,723	194,822	11,811	11,458	11,105	10,752
194,823	194,922	11,820	11,467	11,114	10,761
194,923	195,022	11,830	11,477	11,124	10,771
195,023	195,122	11,839	11,486	11,133	10,780
195,123	195,222	11,848	11,495	11,142	10,789
195,223	195,322	11,857	11,504	11,151	10,798
195,323	195,422	11,867	11,514	11,161	10,808
195,423	195,522	11,876	11,523	11,170	10,817
195,523	195,622	11,885	11,532	11,179	10,826
195,623	195,722	11,895	11,542	11,189	10,836
195,723	195,822	11,904	11,551	11,198	10,845
195,823	195,922	11,913	11,560	11,207	10,854
195,923	196,022	11,923	11,570	11,217	10,864
196,023	196,122	11,932	11,579	11,226	10,873
196,123	196,222	11,941	11,588	11,235	10,882
196,223	196,322	11,950	11,597	11,244	10,891
196,323	196,422	11,960	11,607	11,254	10,901
196,423	196,522	11,969	11,616	11,263	10,910

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
196,523	196,622	11,978	11,625	11,272	10,919
196,623	196,722	11,988	11,635	11,282	10,929
196,723	196,822	11,997	11,644	11,291	10,938
196,823	196,922	12,006	11,653	11,300	10,947
196,923	197,022	12,016	11,663	11,310	10,957
197,023	197,122	12,025	11,672	11,319	10,966
197,123	197,222	12,034	11,681	11,328	10,975
197,223	197,322	12,043	11,690	11,337	10,984
197,323	197,422	12,053	11,700	11,347	10,994
197,423	197,522	12,062	11,709	11,356	11,003
197,523	197,622	12,071	11,718	11,365	11,012
197,623	197,722	12,081	11,728	11,375	11,022
197,723	197,822	12,090	11,737	11,384	11,031
197,823	197,922	12,099	11,746	11,393	11,040
197,923	198,022	12,109	11,756	11,403	11,050
198,023	198,122	12,118	11,765	11,412	11,059
198,123	198,222	12,127	11,774	11,421	11,068
198,223	198,322	12,136	11,783	11,430	11,077
198,323	198,422	12,146	11,793	11,440	11,087
198,423	198,522	12,155	11,802	11,449	11,096
198,523	198,622	12,164	11,811	11,458	11,105
198,623	198,722	12,174	11,821	11,468	11,115
198,723	198,822	12,183	11,830	11,477	11,124
198,823	198,922	12,192	11,839	11,486	11,133
198,923	199,022	12,202	11,849	11,496	11,143

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
199,023	199,122	12,211	11,858	11,505	11,152
199,123	199,222	12,220	11,867	11,514	11,161
199,223	199,322	12,229	11,876	11,523	11,170
199,323	199,422	12,239	11,886	11,533	11,180
199,423	199,522	12,248	11,895	11,542	11,189
199,523	199,622	12,257	11,904	11,551	11,198
199,623	199,722	12,267	11,914	11,561	11,208
199,723	199,822	12,276	11,923	11,570	11,217
199,823	199,922	12,285	11,932	11,579	11,226
199,923	200,000	12,295	11,942	11,589	11,236

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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2017 California 2EZ Table

Head of Household

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

This table gives you credit of $8,472 for your standard deduction, $114 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
0	19,922	0	0	0	0	25,323	25,422	59	0	0	0	30,823	30,922	169	0	0	0
19,923	20,022	1	0	0	0	25,423	25,522	61	0	0	0	30,923	31,022	171	0	0	0
20,023	20,122	2	0	0	0	25,523	25,622	63	0	0	0	31,023	31,122	173	0	0	0
20,123	20,222	3	0	0	0	25,623	25,722	65	0	0	0	31,123	31,222	175	0	0	0
20,223	20,322	4	0	0	0	25,723	25,822	67	0	0	0	31,223	31,322	177	0	0	0
20,323	20,422	5	0	0	0	25,823	25,922	69	0	0	0	31,323	31,422	179	0	0	0
20,423	20,522	6	0	0	0	25,923	26,022	71	0	0	0	31,423	31,522	181	0	0	0
20,523	20,622	7	0	0	0	26,023	26,122	73	0	0	0	31,523	31,622	183	0	0	0
20,623	20,722	8	0	0	0	26,123	26,222	75	0	0	0	31,623	31,722	185	0	0	0
20,723	20,822	9	0	0	0	26,223	26,322	77	0	0	0	31,723	31,822	187	0	0	0
20,823	20,922	10	0	0	0	26,323	26,422	79	0	0	0	31,823	31,922	189	0	0	0
20,923	21,022	11	0	0	0	26,423	26,522	81	0	0	0	31,923	32,022	191	0	0	0
21,023	21,122	12	0	0	0	26,523	26,622	83	0	0	0	32,023	32,122	193	0	0	0
21,123	21,222	13	0	0	0	26,623	26,722	85	0	0	0	32,123	32,222	195	0	0	0
21,223	21,322	14	0	0	0	26,723	26,822	87	0	0	0	32,223	32,322	197	0	0	0
21,323	21,422	15	0	0	0	26,823	26,922	89	0	0	0	32,323	32,422	199	0	0	0
21,423	21,522	16	0	0	0	26,923	27,022	91	0	0	0	32,423	32,522	201	0	0	0
21,523	21,622	17	0	0	0	27,023	27,122	93	0	0	0	32,523	32,622	203	0	0	0
21,623	21,722	18	0	0	0	27,123	27,222	95	0	0	0	32,623	32,722	205	0	0	0
21,723	21,822	19	0	0	0	27,223	27,322	97	0	0	0	32,723	32,822	207	0	0	0
21,823	21,922	20	0	0	0	27,323	27,422	99	0	0	0	32,823	32,922	209	0	0	0
21,923	22,022	21	0	0	0	27,423	27,522	101	0	0	0	32,923	33,022	211	0	0	0
22,023	22,122	22	0	0	0	27,523	27,622	103	0	0	0	33,023	33,122	213	0	0	0
22,123	22,222	23	0	0	0	27,623	27,722	105	0	0	0	33,123	33,222	215	0	0	0
22,223	22,322	24	0	0	0	27,723	27,822	107	0	0	0	33,223	33,322	217	0	0	0
22,323	22,422	25	0	0	0	27,823	27,922	109	0	0	0	33,323	33,422	219	0	0	0
22,423	22,522	26	0	0	0	27,923	28,022	111	0	0	0	33,423	33,522	221	0	0	0
22,523	22,622	27	0	0	0	28,023	28,122	113	0	0	0	33,523	33,622	223	0	0	0
22,623	22,722	28	0	0	0	28,123	28,222	115	0	0	0	33,623	33,722	225	0	0	0
22,723	22,822	29	0	0	0	28,223	28,322	117	0	0	0	33,723	33,822	227	0	0	0
22,823	22,922	30	0	0	0	28,323	28,422	119	0	0	0	33,823	33,922	229	0	0	0
22,923	23,022	31	0	0	0	28,423	28,522	121	0	0	0	33,923	34,022	231	0	0	0
23,023	23,122	32	0	0	0	28,523	28,622	123	0	0	0	34,023	34,122	233	0	0	0
23,123	23,222	33	0	0	0	28,623	28,722	125	0	0	0	34,123	34,222	235	0	0	0
23,223	23,322	34	0	0	0	28,723	28,822	127	0	0	0	34,223	34,322	237	0	0	0
23,323	23,422	35	0	0	0	28,823	28,922	129	0	0	0	34,323	34,422	239	0	0	0
23,423	23,522	36	0	0	0	28,923	29,022	131	0	0	0	34,423	34,522	241	0	0	0
23,523	23,622	37	0	0	0	29,023	29,122	133	0	0	0	34,523	34,622	243	0	0	0
23,623	23,722	38	0	0	0	29,123	29,222	135	0	0	0	34,623	34,722	245	0	0	0
23,723	23,822	39	0	0	0	29,223	29,322	137	0	0	0	34,723	34,822	247	0	0	0
23,823	23,922	40	0	0	0	29,323	29,422	139	0	0	0	34,823	34,922	249	0	0	0
23,923	24,022	41	0	0	0	29,423	29,522	141	0	0	0	34,923	35,022	251	0	0	0
24,023	24,122	42	0	0	0	29,523	29,622	143	0	0	0	35,023	35,122	253	0	0	0
24,123	24,222	43	0	0	0	29,623	29,722	145	0	0	0	35,123	35,222	255	0	0	0
24,223	24,322	44	0	0	0	29,723	29,822	147	0	0	0	35,223	35,322	257	0	0	0
24,323	24,422	45	0	0	0	29,823	29,922	149	0	0	0	35,323	35,422	259	0	0	0
24,423	24,522	46	0	0	0	29,923	30,022	151	0	0	0	35,423	35,522	261	0	0	0
24,523	24,622	47	0	0	0	30,023	30,122	153	0	0	0	35,523	35,622	263	0	0	0
24,623	24,722	48	0	0	0	30,123	30,222	155	0	0	0	35,623	35,722	265	0	0	0
24,723	24,822	49	0	0	0	30,223	30,322	157	0	0	0	35,723	35,822	267	0	0	0
24,823	24,922	50	0	0	0	30,323	30,422	159	0	0	0	35,823	35,922	269	0	0	0
24,923	25,022	51	0	0	0	30,423	30,522	161	0	0	0	35,923	36,022	271	0	0	0
25,023	25,122	53	0	0	0	30,523	30,622	163	0	0	0	36,023	36,122	273	0	0	0
25,123	25,222	55	0	0	0	30,623	30,722	165	0	0	0	36,123	36,222	275	0	0	0
25,223	25,322	57	0	0	0	30,723	30,822	167	0	0	0	36,223	36,322	277	0	0	0

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This table gives you credit of $8,472 for your standard deduction, $114 for your personal exemption credit, and $353 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… At Least	But not over	0	1	2	3
36,323	36,422	279	0	0	0
36,423	36,522	281	0	0	0
36,523	36,622	283	0	0	0
36,623	36,722	285	0	0	0
36,723	36,822	287	0	0	0
36,823	36,922	289	0	0	0
36,923	37,022	291	0	0	0
37,023	37,122	293	0	0	0
37,123	37,222	295	0	0	0
37,223	37,322	297	0	0	0
37,323	37,422	299	0	0	0
37,423	37,522	301	0	0	0
37,523	37,622	303	0	0	0
37,623	37,722	305	0	0	0
37,723	37,822	307	0	0	0
37,823	37,922	309	0	0	0
37,923	38,022	311	0	0	0
38,023	38,122	313	0	0	0
38,123	38,222	315	0	0	0
38,223	38,322	317	0	0	0
38,323	38,422	319	0	0	0
38,423	38,522	321	0	0	0
38,523	38,622	323	0	0	0
38,623	38,722	325	0	0	0
38,723	38,822	327	0	0	0
38,823	38,922	329	0	0	0
38,923	39,022	331	0	0	0
39,023	39,122	333	0	0	0
39,123	39,222	335	0	0	0
39,223	39,322	337	0	0	0
39,323	39,422	339	0	0	0
39,423	39,522	341	0	0	0
39,523	39,622	343	0	0	0
39,623	39,722	345	0	0	0
39,723	39,822	347	0	0	0
39,823	39,922	349	0	0	0
39,923	40,022	351	0	0	0
40,023	40,122	353	0	0	0
40,123	40,222	355	2	0	0
40,223	40,322	357	4	0	0
40,323	40,422	359	6	0	0
40,423	40,522	361	8	0	0
40,523	40,622	363	10	0	0
40,623	40,722	365	12	0	0
40,723	40,822	367	14	0	0
40,823	40,922	369	16	0	0
40,923	41,022	371	18	0	0
41,023	41,122	373	20	0	0
41,123	41,222	375	22	0	0
41,223	41,322	377	24	0	0
41,323	41,422	379	26	0	0
41,423	41,522	381	28	0	0
41,523	41,622	383	30	0	0
41,623	41,722	385	32	0	0
41,723	41,822	387	34	0	0

If Your Income Is… At Least	But not over	0	1	2	3
41,823	41,922	389	36	0	0
41,923	42,022	391	38	0	0
42,023	42,122	393	40	0	0
42,123	42,222	395	42	0	0
42,223	42,322	397	44	0	0
42,323	42,422	399	46	0	0
42,423	42,522	401	48	0	0
42,523	42,622	403	50	0	0
42,623	42,722	405	52	0	0
42,723	42,822	407	54	0	0
42,823	42,922	409	56	0	0
42,923	43,022	411	58	0	0
43,023	43,122	413	60	0	0
43,123	43,222	415	62	0	0
43,223	43,322	417	64	0	0
43,323	43,422	419	66	0	0
43,423	43,522	421	68	0	0
43,523	43,622	423	70	0	0
43,623	43,722	425	72	0	0
43,723	43,822	427	74	0	0
43,823	43,922	429	76	0	0
43,923	44,022	431	78	0	0
44,023	44,122	433	80	0	0
44,123	44,222	435	82	0	0
44,223	44,322	437	84	0	0
44,323	44,422	439	86	0	0
44,423	44,522	441	88	0	0
44,523	44,622	443	90	0	0
44,623	44,722	445	92	0	0
44,723	44,822	447	94	0	0
44,823	44,922	449	96	0	0
44,923	45,022	451	98	0	0
45,023	45,122	453	100	0	0
45,123	45,222	455	102	0	0
45,223	45,322	457	104	0	0
45,323	45,422	459	106	0	0
45,423	45,522	461	108	0	0
45,523	45,622	463	110	0	0
45,623	45,722	465	112	0	0
45,723	45,822	467	114	0	0
45,823	45,922	469	116	0	0
45,923	46,022	471	118	0	0
46,023	46,122	473	120	0	0
46,123	46,222	475	122	0	0
46,223	46,322	477	124	0	0
46,323	46,422	479	126	0	0
46,423	46,522	481	128	0	0
46,523	46,622	483	130	0	0
46,623	46,722	485	132	0	0
46,723	46,822	487	134	0	0
46,823	46,922	489	136	0	0
46,923	47,022	491	138	0	0
47,023	47,122	493	140	0	0
47,123	47,222	495	142	0	0
47,223	47,322	497	144	0	0

If Your Income Is… At Least	But not over	0	1	2	3
47,323	47,422	499	146	0	0
47,423	47,522	502	149	0	0
47,523	47,622	506	153	0	0
47,623	47,722	510	157	0	0
47,723	47,822	514	161	0	0
47,823	47,922	518	165	0	0
47,923	48,022	522	169	0	0
48,023	48,122	526	173	0	0
48,123	48,222	530	177	0	0
48,223	48,322	534	181	0	0
48,323	48,422	538	185	0	0
48,423	48,522	542	189	0	0
48,523	48,622	546	193	0	0
48,623	48,722	550	197	0	0
48,723	48,822	554	201	0	0
48,823	48,922	558	205	0	0
48,923	49,022	562	209	0	0
49,023	49,122	566	213	0	0
49,123	49,222	570	217	0	0
49,223	49,322	574	221	0	0
49,323	49,422	578	225	0	0
49,423	49,522	582	229	0	0
49,523	49,622	586	233	0	0
49,623	49,722	590	237	0	0
49,723	49,822	594	241	0	0
49,823	49,922	598	245	0	0
49,923	50,022	602	249	0	0
50,023	50,122	606	253	0	0
50,123	50,222	610	257	0	0
50,223	50,322	614	261	0	0
50,323	50,422	618	265	0	0
50,423	50,522	622	269	0	0
50,523	50,622	626	273	0	0
50,623	50,722	630	277	0	0
50,723	50,822	634	281	0	0
50,823	50,922	638	285	0	0
50,923	51,022	642	289	0	0
51,023	51,122	646	293	0	0
51,123	51,222	650	297	0	0
51,223	51,322	654	301	0	0
51,323	51,422	658	305	0	0
51,423	51,522	662	309	0	0
51,523	51,622	666	313	0	0
51,623	51,722	670	317	0	0
51,723	51,822	674	321	0	0
51,823	51,922	678	325	0	0
51,923	52,022	682	329	0	0
52,023	52,122	686	333	0	0
52,123	52,222	690	337	0	0
52,223	52,322	694	341	0	0
52,323	52,422	698	345	0	0
52,423	52,522	702	349	0	0
52,523	52,622	706	353	0	0
52,623	52,722	710	357	4	0
52,723	52,822	714	361	8	0

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

This table gives you credit of $8,472 for your standard deduction, $114 for your personal exemption credit, and $353 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.

At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
52,823	52,922	718	365	12	0	58,323	58,422	938	585	232	0	63,823	63,922	1,260	907	554	201
52,923	53,022	722	369	16	0	58,423	58,522	942	589	236	0	63,923	64,022	1,266	913	560	207
53,023	53,122	726	373	20	0	58,523	58,622	946	593	240	0	64,023	64,122	1,272	919	566	213
53,123	53,222	730	377	24	0	58,623	58,722	950	597	244	0	64,123	64,222	1,278	925	572	219
53,223	53,322	734	381	28	0	58,723	58,822	954	601	248	0	64,223	64,322	1,284	931	578	225
53,323	53,422	738	385	32	0	58,823	58,922	960	607	254	0	64,323	64,422	1,290	937	584	231
53,423	53,522	742	389	36	0	58,923	59,022	966	613	260	0	64,423	64,522	1,296	943	590	237
53,523	53,622	746	393	40	0	59,023	59,122	972	619	266	0	64,523	64,622	1,302	949	596	243
53,623	53,722	750	397	44	0	59,123	59,222	978	625	272	0	64,623	64,722	1,308	955	602	249
53,723	53,822	754	401	48	0	59,223	59,322	984	631	278	0	64,723	64,822	1,314	961	608	255
53,823	53,922	758	405	52	0	59,323	59,422	990	637	284	0	64,823	64,922	1,320	967	614	261
53,923	54,022	762	409	56	0	59,423	59,522	996	643	290	0	64,923	65,022	1,326	973	620	267
54,023	54,122	766	413	60	0	59,523	59,622	1,002	649	296	0	65,023	65,122	1,332	979	626	273
54,123	54,222	770	417	64	0	59,623	59,722	1,008	655	302	0	65,123	65,222	1,338	985	632	279
54,223	54,322	774	421	68	0	59,723	59,822	1,014	661	308	0	65,223	65,322	1,344	991	638	285
54,323	54,422	778	425	72	0	59,823	59,922	1,020	667	314	0	65,323	65,422	1,350	997	644	291
54,423	54,522	782	429	76	0	59,923	60,022	1,026	673	320	0	65,423	65,522	1,356	1,003	650	297
54,523	54,622	786	433	80	0	60,023	60,122	1,032	679	326	0	65,523	65,622	1,362	1,009	656	303
54,623	54,722	790	437	84	0	60,123	60,222	1,038	685	332	0	65,623	65,722	1,368	1,015	662	309
54,723	54,822	794	441	88	0	60,223	60,322	1,044	691	338	0	65,723	65,822	1,374	1,021	668	315
54,823	54,922	798	445	92	0	60,323	60,422	1,050	697	344	0	65,823	65,922	1,380	1,027	674	321
54,923	55,022	802	449	96	0	60,423	60,522	1,056	703	350	0	65,923	66,022	1,386	1,033	680	327
55,023	55,122	806	453	100	0	60,523	60,622	1,062	709	356	3	66,023	66,122	1,392	1,039	686	333
55,123	55,222	810	457	104	0	60,623	60,722	1,068	715	362	9	66,123	66,222	1,398	1,045	692	339
55,223	55,322	814	461	108	0	60,723	60,822	1,074	721	368	15	66,223	66,322	1,404	1,051	698	345
55,323	55,422	818	465	112	0	60,823	60,922	1,080	727	374	21	66,323	66,422	1,410	1,057	704	351
55,423	55,522	822	469	116	0	60,923	61,022	1,086	733	380	27	66,423	66,522	1,416	1,063	710	357
55,523	55,622	826	473	120	0	61,023	61,122	1,092	739	386	33	66,523	66,622	1,422	1,069	716	363
55,623	55,722	830	477	124	0	61,123	61,222	1,098	745	392	39	66,623	66,722	1,428	1,075	722	369
55,723	55,822	834	481	128	0	61,223	61,322	1,104	751	398	45	66,723	66,822	1,434	1,081	728	375
55,823	55,922	838	485	132	0	61,323	61,422	1,110	757	404	51	66,823	66,922	1,440	1,087	734	381
55,923	56,022	842	489	136	0	61,423	61,522	1,116	763	410	57	66,923	67,022	1,446	1,093	740	387
56,023	56,122	846	493	140	0	61,523	61,622	1,122	769	416	63	67,023	67,122	1,452	1,099	746	393
56,123	56,222	850	497	144	0	61,623	61,722	1,128	775	422	69	67,123	67,222	1,458	1,105	752	399
56,223	56,322	854	501	148	0	61,723	61,822	1,134	781	428	75	67,223	67,322	1,464	1,111	758	405
56,323	56,422	858	505	152	0	61,823	61,922	1,140	787	434	81	67,323	67,422	1,470	1,117	764	411
56,423	56,522	862	509	156	0	61,923	62,022	1,146	793	440	87	67,423	67,522	1,476	1,123	770	417
56,523	56,622	866	513	160	0	62,023	62,122	1,152	799	446	93	67,523	67,622	1,482	1,129	776	423
56,623	56,722	870	517	164	0	62,123	62,222	1,158	805	452	99	67,623	67,722	1,488	1,135	782	429
56,723	56,822	874	521	168	0	62,223	62,322	1,164	811	458	105	67,723	67,822	1,494	1,141	788	435
56,823	56,922	878	525	172	0	62,323	62,422	1,170	817	464	111	67,823	67,922	1,500	1,147	794	441
56,923	57,022	882	529	176	0	62,423	62,522	1,176	823	470	117	67,923	68,022	1,506	1,153	800	447
57,023	57,122	886	533	180	0	62,523	62,622	1,182	829	476	123	68,023	68,122	1,512	1,159	806	453
57,123	57,222	890	537	184	0	62,623	62,722	1,188	835	482	129	68,123	68,222	1,518	1,165	812	459
57,223	57,322	894	541	188	0	62,723	62,822	1,194	841	488	135	68,223	68,322	1,524	1,171	818	465
57,323	57,422	898	545	192	0	62,823	62,922	1,200	847	494	141	68,323	68,422	1,530	1,177	824	471
57,423	57,522	902	549	196	0	62,923	63,022	1,206	853	500	147	68,423	68,522	1,536	1,183	830	477
57,523	57,622	906	553	200	0	63,023	63,122	1,212	859	506	153	68,523	68,622	1,542	1,189	836	483
57,623	57,722	910	557	204	0	63,123	63,222	1,218	865	512	159	68,623	68,722	1,548	1,195	842	489
57,723	57,822	914	561	208	0	63,223	63,322	1,224	871	518	165	68,723	68,822	1,554	1,201	848	495
57,823	57,922	918	565	212	0	63,323	63,422	1,230	877	524	171	68,823	68,922	1,560	1,207	854	501
57,923	58,022	922	569	216	0	63,423	63,522	1,236	883	530	177	68,923	69,022	1,566	1,213	860	507
58,023	58,122	926	573	220	0	63,523	63,622	1,242	889	536	183	69,023	69,122	1,572	1,219	866	513
58,123	58,222	930	577	224	0	63,623	63,722	1,248	895	542	189	69,123	69,222	1,578	1,225	872	519
58,223	58,322	934	581	228	0	63,723	63,822	1,254	901	548	195	69,223	69,322	1,584	1,231	878	525

Continued on next page.

This table gives you credit of $8,472 for your standard deduction, $114 for your personal exemption credit, and $353 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				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
69,323	69,422	1,590	1,237	884	531	74,823	74,922	2,004	1,651	1,298	945	80,323	80,422	2,444	2,091	1,738	1,385
69,423	69,522	1,596	1,243	890	537	74,923	75,022	2,012	1,659	1,306	953	80,423	80,522	2,452	2,099	1,746	1,393
69,523	69,622	1,602	1,249	896	543	75,023	75,122	2,020	1,667	1,314	961	80,523	80,622	2,460	2,107	1,754	1,401
69,623	69,722	1,608	1,255	902	549	75,123	75,222	2,028	1,675	1,322	969	80,623	80,722	2,468	2,115	1,762	1,409
69,723	69,822	1,614	1,261	908	555	75,223	75,322	2,036	1,683	1,330	977	80,723	80,822	2,476	2,123	1,770	1,417
69,823	69,922	1,620	1,267	914	561	75,323	75,422	2,044	1,691	1,338	985	80,823	80,922	2,484	2,131	1,778	1,425
69,923	70,022	1,626	1,273	920	567	75,423	75,522	2,052	1,699	1,346	993	80,923	81,022	2,492	2,139	1,786	1,433
70,023	70,122	1,632	1,279	926	573	75,523	75,622	2,060	1,707	1,354	1,001	81,023	81,122	2,500	2,147	1,794	1,441
70,123	70,222	1,638	1,285	932	579	75,623	75,722	2,068	1,715	1,362	1,009	81,123	81,222	2,508	2,155	1,802	1,449
70,223	70,322	1,644	1,291	938	585	75,723	75,822	2,076	1,723	1,370	1,017	81,223	81,322	2,516	2,163	1,810	1,457
70,323	70,422	1,650	1,297	944	591	75,823	75,922	2,084	1,731	1,378	1,025	81,323	81,422	2,524	2,171	1,818	1,465
70,423	70,522	1,656	1,303	950	597	75,923	76,022	2,092	1,739	1,386	1,033	81,423	81,522	2,532	2,179	1,826	1,473
70,523	70,622	1,662	1,309	956	603	76,023	76,122	2,100	1,747	1,394	1,041	81,523	81,622	2,540	2,187	1,834	1,481
70,623	70,722	1,668	1,315	962	609	76,123	76,222	2,108	1,755	1,402	1,049	81,623	81,722	2,548	2,195	1,842	1,489
70,723	70,822	1,676	1,323	970	617	76,223	76,322	2,116	1,763	1,410	1,057	81,723	81,822	2,556	2,203	1,850	1,497
70,823	70,922	1,684	1,331	978	625	76,323	76,422	2,124	1,771	1,418	1,065	81,823	81,922	2,564	2,211	1,858	1,505
70,923	71,022	1,692	1,339	986	633	76,423	76,522	2,132	1,779	1,426	1,073	81,923	82,022	2,573	2,220	1,867	1,514
71,023	71,122	1,700	1,347	994	641	76,523	76,622	2,140	1,787	1,434	1,081	82,023	82,122	2,582	2,229	1,876	1,523
71,123	71,222	1,708	1,355	1,002	649	76,623	76,722	2,148	1,795	1,442	1,089	82,123	82,222	2,591	2,238	1,885	1,532
71,223	71,322	1,716	1,363	1,010	657	76,723	76,822	2,156	1,803	1,450	1,097	82,223	82,322	2,600	2,247	1,894	1,541
71,323	71,422	1,724	1,371	1,018	665	76,823	76,922	2,164	1,811	1,458	1,105	82,323	82,422	2,610	2,257	1,904	1,551
71,423	71,522	1,732	1,379	1,026	673	76,923	77,022	2,172	1,819	1,466	1,113	82,423	82,522	2,619	2,266	1,913	1,560
71,523	71,622	1,740	1,387	1,034	681	77,023	77,122	2,180	1,827	1,474	1,121	82,523	82,622	2,628	2,275	1,922	1,569
71,623	71,722	1,748	1,395	1,042	689	77,123	77,222	2,188	1,835	1,482	1,129	82,623	82,722	2,638	2,285	1,932	1,579
71,723	71,822	1,756	1,403	1,050	697	77,223	77,322	2,196	1,843	1,490	1,137	82,723	82,822	2,647	2,294	1,941	1,588
71,823	71,922	1,764	1,411	1,058	705	77,323	77,422	2,204	1,851	1,498	1,145	82,823	82,922	2,656	2,303	1,950	1,597
71,923	72,022	1,772	1,419	1,066	713	77,423	77,522	2,212	1,859	1,506	1,153	82,923	83,022	2,666	2,313	1,960	1,607
72,023	72,122	1,780	1,427	1,074	721	77,523	77,622	2,220	1,867	1,514	1,161	83,023	83,122	2,675	2,322	1,969	1,616
72,123	72,222	1,788	1,435	1,082	729	77,623	77,722	2,228	1,875	1,522	1,169	83,123	83,222	2,684	2,331	1,978	1,625
72,223	72,322	1,796	1,443	1,090	737	77,723	77,822	2,236	1,883	1,530	1,177	83,223	83,322	2,693	2,340	1,987	1,634
72,323	72,422	1,804	1,451	1,098	745	77,823	77,922	2,244	1,891	1,538	1,185	83,323	83,422	2,703	2,350	1,997	1,644
72,423	72,522	1,812	1,459	1,106	753	77,923	78,022	2,252	1,899	1,546	1,193	83,423	83,522	2,712	2,359	2,006	1,653
72,523	72,622	1,820	1,467	1,114	761	78,023	78,122	2,260	1,907	1,554	1,201	83,523	83,622	2,721	2,368	2,015	1,662
72,623	72,722	1,828	1,475	1,122	769	78,123	78,222	2,268	1,915	1,562	1,209	83,623	83,722	2,731	2,378	2,025	1,672
72,723	72,822	1,836	1,483	1,130	777	78,223	78,322	2,276	1,923	1,570	1,217	83,723	83,822	2,740	2,387	2,034	1,681
72,823	72,922	1,844	1,491	1,138	785	78,323	78,422	2,284	1,931	1,578	1,225	83,823	83,922	2,749	2,396	2,043	1,690
72,923	73,022	1,852	1,499	1,146	793	78,423	78,522	2,292	1,939	1,586	1,233	83,923	84,022	2,759	2,406	2,053	1,700
73,023	73,122	1,860	1,507	1,154	801	78,523	78,622	2,300	1,947	1,594	1,241	84,023	84,122	2,768	2,415	2,062	1,709
73,123	73,222	1,868	1,515	1,162	809	78,623	78,722	2,308	1,955	1,602	1,249	84,123	84,222	2,777	2,424	2,071	1,718
73,223	73,322	1,876	1,523	1,170	817	78,723	78,822	2,316	1,963	1,610	1,257	84,223	84,322	2,786	2,433	2,080	1,727
73,323	73,422	1,884	1,531	1,178	825	78,823	78,922	2,324	1,971	1,618	1,265	84,323	84,422	2,796	2,443	2,090	1,737
73,423	73,522	1,892	1,539	1,186	833	78,923	79,022	2,332	1,979	1,626	1,273	84,423	84,522	2,805	2,452	2,099	1,746
73,523	73,622	1,900	1,547	1,194	841	79,023	79,122	2,340	1,987	1,634	1,281	84,523	84,622	2,814	2,461	2,108	1,755
73,623	73,722	1,908	1,555	1,202	849	79,123	79,222	2,348	1,995	1,642	1,289	84,623	84,722	2,824	2,471	2,118	1,765
73,723	73,822	1,916	1,563	1,210	857	79,223	79,322	2,356	2,003	1,650	1,297	84,723	84,822	2,833	2,480	2,127	1,774
73,823	73,922	1,924	1,571	1,218	865	79,323	79,422	2,364	2,011	1,658	1,305	84,823	84,922	2,842	2,489	2,136	1,783
73,923	74,022	1,932	1,579	1,226	873	79,423	79,522	2,372	2,019	1,666	1,313	84,923	85,022	2,852	2,499	2,146	1,793
74,023	74,122	1,940	1,587	1,234	881	79,523	79,622	2,380	2,027	1,674	1,321	85,023	85,122	2,861	2,508	2,155	1,802
74,123	74,222	1,948	1,595	1,242	889	79,623	79,722	2,388	2,035	1,682	1,329	85,123	85,222	2,870	2,517	2,164	1,811
74,223	74,322	1,956	1,603	1,250	897	79,723	79,822	2,396	2,043	1,690	1,337	85,223	85,322	2,879	2,526	2,173	1,820
74,323	74,422	1,964	1,611	1,258	905	79,823	79,922	2,404	2,051	1,698	1,345	85,323	85,422	2,889	2,536	2,183	1,830
74,423	74,522	1,972	1,619	1,266	913	79,923	80,022	2,412	2,059	1,706	1,353	85,423	85,522	2,898	2,545	2,192	1,839
74,523	74,622	1,980	1,627	1,274	921	80,023	80,122	2,420	2,067	1,714	1,361	85,523	85,622	2,907	2,554	2,201	1,848
74,623	74,722	1,988	1,635	1,282	929	80,123	80,222	2,428	2,075	1,722	1,369	85,623	85,722	2,917	2,564	2,211	1,858
74,723	74,822	1,996	1,643	1,290	937	80,223	80,322	2,436	2,083	1,730	1,377	85,723	85,822	2,926	2,573	2,220	1,867

This table gives you credit of $8,472 for your standard deduction, $114 for your personal exemption credit, and $353 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				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
85,823	85,922	2,935	2,582	2,229	1,876	91,323	91,422	3,447	3,094	2,741	2,388	96,823	96,922	3,958	3,605	3,252	2,899
85,923	86,022	2,945	2,592	2,239	1,886	91,423	91,522	3,456	3,103	2,750	2,397	96,923	97,022	3,968	3,615	3,262	2,909
86,023	86,122	2,954	2,601	2,248	1,895	91,523	91,622	3,465	3,112	2,759	2,406	97,023	97,122	3,977	3,624	3,271	2,918
86,123	86,222	2,963	2,610	2,257	1,904	91,623	91,722	3,475	3,122	2,769	2,416	97,123	97,222	3,986	3,633	3,280	2,927
86,223	86,322	2,972	2,619	2,266	1,913	91,723	91,822	3,484	3,131	2,778	2,425	97,223	97,322	3,995	3,642	3,289	2,936
86,323	86,422	2,982	2,629	2,276	1,923	91,823	91,922	3,493	3,140	2,787	2,434	97,323	97,422	4,005	3,652	3,299	2,946
86,423	86,522	2,991	2,638	2,285	1,932	91,923	92,022	3,503	3,150	2,797	2,444	97,423	97,522	4,014	3,661	3,308	2,955
86,523	86,622	3,000	2,647	2,294	1,941	92,023	92,122	3,512	3,159	2,806	2,453	97,523	97,622	4,023	3,670	3,317	2,964
86,623	86,722	3,010	2,657	2,304	1,951	92,123	92,222	3,521	3,168	2,815	2,462	97,623	97,722	4,033	3,680	3,327	2,974
86,723	86,822	3,019	2,666	2,313	1,960	92,223	92,322	3,530	3,177	2,824	2,471	97,723	97,822	4,042	3,689	3,336	2,983
86,823	86,922	3,028	2,675	2,322	1,969	92,323	92,422	3,540	3,187	2,834	2,481	97,823	97,922	4,051	3,698	3,345	2,992
86,923	87,022	3,038	2,685	2,332	1,979	92,423	92,522	3,549	3,196	2,843	2,490	97,923	98,022	4,061	3,708	3,355	3,002
87,023	87,122	3,047	2,694	2,341	1,988	92,523	92,622	3,558	3,205	2,852	2,499	98,023	98,122	4,070	3,717	3,364	3,011
87,123	87,222	3,056	2,703	2,350	1,997	92,623	92,722	3,568	3,215	2,862	2,509	98,123	98,222	4,079	3,726	3,373	3,020
87,223	87,322	3,065	2,712	2,359	2,006	92,723	92,822	3,577	3,224	2,871	2,518	98,223	98,322	4,088	3,735	3,382	3,029
87,323	87,422	3,075	2,722	2,369	2,016	92,823	92,922	3,586	3,233	2,880	2,527	98,323	98,422	4,098	3,745	3,392	3,039
87,423	87,522	3,084	2,731	2,378	2,025	92,923	93,022	3,596	3,243	2,890	2,537	98,423	98,522	4,107	3,754	3,401	3,048
87,523	87,622	3,093	2,740	2,387	2,034	93,023	93,122	3,605	3,252	2,899	2,546	98,523	98,622	4,116	3,763	3,410	3,057
87,623	87,722	3,103	2,750	2,397	2,044	93,123	93,222	3,614	3,261	2,908	2,555	98,623	98,722	4,126	3,773	3,420	3,067
87,723	87,822	3,112	2,759	2,406	2,053	93,223	93,322	3,623	3,270	2,917	2,564	98,723	98,822	4,135	3,782	3,429	3,076
87,823	87,922	3,121	2,768	2,415	2,062	93,323	93,422	3,633	3,280	2,927	2,574	98,823	98,922	4,144	3,791	3,438	3,085
87,923	88,022	3,131	2,778	2,425	2,072	93,423	93,522	3,642	3,289	2,936	2,583	98,923	99,022	4,154	3,801	3,448	3,095
88,023	88,122	3,140	2,787	2,434	2,081	93,523	93,622	3,651	3,298	2,945	2,592	99,023	99,122	4,163	3,810	3,457	3,104
88,123	88,222	3,149	2,796	2,443	2,090	93,623	93,722	3,661	3,308	2,955	2,602	99,123	99,222	4,172	3,819	3,466	3,113
88,223	88,322	3,158	2,805	2,452	2,099	93,723	93,822	3,670	3,317	2,964	2,611	99,223	99,322	4,181	3,828	3,475	3,122
88,323	88,422	3,168	2,815	2,462	2,109	93,823	93,922	3,679	3,326	2,973	2,620	99,323	99,422	4,191	3,838	3,485	3,132
88,423	88,522	3,177	2,824	2,471	2,118	93,923	94,022	3,689	3,336	2,983	2,630	99,423	99,522	4,200	3,847	3,494	3,141
88,523	88,622	3,186	2,833	2,480	2,127	94,023	94,122	3,698	3,345	2,992	2,639	99,523	99,622	4,209	3,856	3,503	3,150
88,623	88,722	3,196	2,843	2,490	2,137	94,123	94,222	3,707	3,354	3,001	2,648	99,623	99,722	4,219	3,866	3,513	3,160
88,723	88,822	3,205	2,852	2,499	2,146	94,223	94,322	3,716	3,363	3,010	2,657	99,723	99,822	4,228	3,875	3,522	3,169
88,823	88,922	3,214	2,861	2,508	2,155	94,323	94,422	3,726	3,373	3,020	2,667	99,823	99,922	4,237	3,884	3,531	3,178
88,923	89,022	3,224	2,871	2,518	2,165	94,423	94,522	3,735	3,382	3,029	2,676	99,923	100,000	4,247	3,894	3,541	3,188
89,023	89,122	3,233	2,880	2,527	2,174	94,523	94,622	3,744	3,391	3,038	2,685						
89,123	89,222	3,242	2,889	2,536	2,183	94,623	94,722	3,754	3,401	3,048	2,695						
89,223	89,322	3,251	2,898	2,545	2,192	94,723	94,822	3,763	3,410	3,057	2,704						
89,323	89,422	3,261	2,908	2,555	2,202	94,823	94,922	3,772	3,419	3,066	2,713						
89,423	89,522	3,270	2,917	2,564	2,211	94,923	95,022	3,782	3,429	3,076	2,723						
89,523	89,622	3,279	2,926	2,573	2,220	95,023	95,122	3,791	3,438	3,085	2,732						
89,623	89,722	3,289	2,936	2,583	2,230	95,123	95,222	3,800	3,447	3,094	2,741						
89,723	89,822	3,298	2,945	2,592	2,239	95,223	95,322	3,809	3,456	3,103	2,750						
89,823	89,922	3,307	2,954	2,601	2,248	95,323	95,422	3,819	3,466	3,113	2,760						
89,923	90,022	3,317	2,964	2,611	2,258	95,423	95,522	3,828	3,475	3,122	2,769						
90,023	90,122	3,326	2,973	2,620	2,267	95,523	95,622	3,837	3,484	3,131	2,778						
90,123	90,222	3,335	2,982	2,629	2,276	95,623	95,722	3,847	3,494	3,141	2,788						
90,223	90,322	3,344	2,991	2,638	2,285	95,723	95,822	3,856	3,503	3,150	2,797						
90,323	90,422	3,354	3,001	2,648	2,295	95,823	95,922	3,865	3,512	3,159	2,806						
90,423	90,522	3,363	3,010	2,657	2,304	95,923	96,022	3,875	3,522	3,169	2,816						
90,523	90,622	3,372	3,019	2,666	2,313	96,023	96,122	3,884	3,531	3,178	2,825						
90,623	90,722	3,382	3,029	2,676	2,323	96,123	96,222	3,893	3,540	3,187	2,834						
90,723	90,822	3,391	3,038	2,685	2,332	96,223	96,322	3,902	3,549	3,196	2,843						
90,823	90,922	3,400	3,047	2,694	2,341	96,323	96,422	3,912	3,559	3,206	2,853						
90,923	91,022	3,410	3,057	2,704	2,351	96,423	96,522	3,921	3,568	3,215	2,862						
91,023	91,122	3,419	3,066	2,713	2,360	96,523	96,622	3,930	3,577	3,224	2,871						
91,123	91,222	3,428	3,075	2,722	2,369	96,623	96,722	3,940	3,587	3,234	2,881						
91,223	91,322	3,437	3,084	2,731	2,378	96,723	96,822	3,949	3,596	3,243	2,890						

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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Online Services

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- **MyFTB –** view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile –** e-file your personal income tax return.
- **Refund Status –** find out when we authorize your refund.
- **Installment Agreement –** request to make monthly payments.
- **Subscription Services –** sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

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 Long and Short 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

General Phone Service

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

711 or 800.735.2929 California relay service

Asistencia en español
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

$$ For You

Federal Earned Income Tax Credit (EITC)
If you earned less than $53,930 (less than $20,600 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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