CALIFORNIA **540 26**

Forms & Instructions

2018 Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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What's New and Other Important Information for 2018

Voluntary Contributions - You may contribute to the following new funds:

- Organ and Tissue Donor Registry Voluntary Tax Contribution Fund
- National Alliance on Mental Illness California Voluntary Tax Contribution Fund
- Schools Not Prisons Voluntary Tax Contribution Fund

Federal Tax Reform – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). In general, California Revenue and Taxation Code (R&TC) **does not** conform to the changes. California taxpayers continue to follow the IRC as of the specified date of January 1, 2015, with modifications.

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514, 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 \$24,951.

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previous filed income tax return. For additional information, see "Instructions for Filing a 2018 Amended Return" on page 15.

Improper Withholding on Severance Paid to Veterans - The

Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

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

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

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **HOH**.

Qualifying to Use Form 540 2EZ

General California resident entire vear Not blind • **Filing Status** Single Head of household • Married/RDP filing jointly Qualifying widow(er) Be claimed as a dependent by another taxpayer (see Note below) You May • Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2019, you are • considered to be age 65 on December 31, 2018. 0 - 3 allowed Dependents Types of Income Wages, salaries, and tips Pension • • Taxable scholarship and fellowship compensation grants • Unemployment (only if reported on federal Form W-2) Paid Family Leave • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) U.S. Social Security • . Interest and Dividends Tier 1 and Tier 2 Railroad Retirement • \$100,000 or less (single or head of household) Total Income • \$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 No adjustments to total income, such as student loan interest deduction, IRA deduction, etc. Income 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) Senior exemption • . Up to three dependent exemptions Nonrefundable renter's credit Credits • Refundable California Earned Income Tax Credit •

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

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 \$14,551.

You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$29,152.

You are head of household and your total income is less than or equal to \$20,652.

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 12/31/18.	and on 12/31/18.	California Gross Income Dependents			California Adjusted Gross Income Dependents		
my filing status was:	my age was:						
	(If your 65th birthday is on January 1, 2019, you are considered to be age 65 on December 31, 2018.)	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	17,693 23,593	29,926 32,768	39,101 40,108	14,154 20,054	26,387 29,229	35,562 36,569
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)	35,388 41,288 47,188	47,621 50,463 56,363	56,796 57,803 63,703	28,312 34,212 40,112	40,545 43,387 49,287	49,720 50,727 56,627
Qualifying widow(er)	Under 65 65 or older		29,926 32,768	39,101 40,108		26,387 29,229	35,562 36,569
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.			ns,		

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 \$17,693
- California adjusted gross income is more than \$14,154

Married/RDP filing jointly and either of the following apply: Gross income is more than \$35,388

- California adjusted gross income is more than \$28,312
- Qualifying widow(er) and either of the following apply:
- Gross income is more than \$29,926
- California adjusted gross income is more than \$26,387

Able to be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction.

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

Single......\$4,051 Married/RDP filing jointly, head of household,

or qualifying widow(er)\$8,452

The amounts above represent the standard deduction minus \$350.

Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

See "Steps to Determine Filing Requirements."

2. How can I get help?

Throughout California, more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to **ftb.ca.gov** and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

3. When do I have to file?

File and pay by April 15, 2019, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2019. Any tax due must be paid by April 15, 2019, 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, 2019, 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 for Individuals. This form is available at **ftb.ca.gov/forms**. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The Internal Revenue Service (IRS) made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either file an amended Form 540 2EZ 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." 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 2018. 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 2017.
- You have Real Estate or Other Withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2018 Amended Return" on page 15.

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

Specific Line Instructions

Name(s) and Address

Print your first name, middle initial, last name, and address in the spaces provided at the top of the form.

Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information

Use the Additional Information field for "In-Care-Of" name and other supplemental address information only.

Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

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

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

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

Date of Birth (DOB)

Enter your DOB (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Prior Name

If you filed your 2017 tax return under a different last name, write the last name only from the 2017 tax return.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you.

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

Filing Status Checklist

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:

Registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Sinale

You are single if **any** of the following was true on December 31, 2018:

- 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, 2018, and did not remarry or enter into another RDP in 2018 (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, 2018, even if you did not live with your spouse/RDP at the end of 2018.
- Your spouse/RDP died in 2018 and you did not remarry or enter into another RDP in 2018.
- Your spouse/RDP died in 2019 before the 2018 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP. or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2018.
- You paid more than one-half the cost of keeping up your home for the year in 2018.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can gualify 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 items on the next page apply:

Instructions: Form 540 2EZ

- enter into another RDP in 2018.
 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 2018:
 - The child had gross income of \$4,150 or more;
 - The child filed a joint return, or

• You could be claimed as a dependent on someone else's return. If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying widow(er)" filing status.

- This child lived in your home for all of 2018. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

Enter the year of your spouse's/RDP's death on your tax return.

Line 6 - Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

Single	\$14,551
Married/RDP filing jointly or Qualifying widow(er)	\$29,152
Head of Household	\$20,652

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

Single	51
Married/RDP filing jointly, head of household,	

or qualifying widow(er).....\$8,452

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, 2019, you are considered to be age 65 on December 31, 2018.

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 2018 and you do not have an SSN for the child, enter "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you claim more than three dependents get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

Do you have Child and Dependent Care Expenses? If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expenses Credit. The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ**.

Line 9 - Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one 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.



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

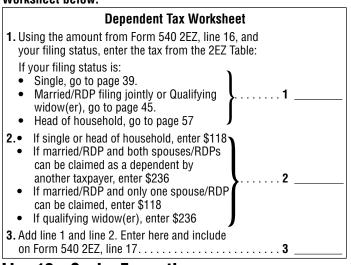
The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

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.



Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter 118. If you entered 2 in the box on line 7, enter 236.

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.

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where California sales or use tax was not paid and you use those items in California.

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 or (TTY) 711 (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return. You may not report business purchases subject to use tax on your income tax return if you:

- · Have or are required to hold a California seller's permit.
- Receive \$100,000 or more per year in gross receipts from business operations.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

Note: You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described in detail below in the instructions.

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

Failure to report and pay timely may result in the assessment of interest, penalties, and fees.

See page 12 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the California Department of Tax and Fee Administration to report sales or use tax.
- You owe use tax on purchases of individual items with a purchase price of \$1,000 or more each.

Example 1: You purchased a television for \$2,000 from an out-of-state retailer that did not collect tax. You must use the Use Tax Worksheet to calculate the tax due on the price of the television, since the price of the television is \$1,000 or more.

Example 2: You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from out-of-state retailers that did not collect tax. Although the total price of all the items is \$1,050, the price of each item is less than \$1,000. Since none of these individual items are \$1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual non-business items purchased for \$1,000 or more each, and/or items purchased for use in a trade or business in addition to individual, non-business items purchased for less than \$1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 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

Instructions: Form 540 2EZ

 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.

	Ose whole ubhars 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 \$C	0
1	Enter the applicable sales and use tax rate.	
3.		
	Enter result here	0
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 \$C	•
	Add Lines 3 and 4. This is your total use tax \$0	0
6.	Enter any sales or use tax you paid to another state	
	for purchases included on Line 1. See worksheet	_
_	instructions below	0
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 \$C	0

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.

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- 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 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 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	Use Tax Liability	
Less Than \$1	0,000	\$2	
\$10,000	to	\$19,999	\$7
\$20,000	to	\$29,999	\$11
\$30,000	to	\$39,999	\$16
\$40,000	to	\$49,999	\$21
\$50,000 to		\$59,999	\$25
\$60,000	to	\$69,999	\$30
\$70,000	to	\$79,999	\$34
\$80,000	to	\$89,999	\$39
\$90,000	to	\$99,999	\$44
\$100,000 to		\$124,999	\$52
\$125,000 to		\$149,999	\$63
\$150,000	to	\$174,999	\$75
\$175,000	to	\$199,999	\$86
More than \$1	00 000	A Multiply ACI by 0.0469	((x0 00046)

More than \$199,999 – Multiply AGI by 0.046% (x0.00046)

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 15, 2019, 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 "2018 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.

Instructions: Form 540 2EZ

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.

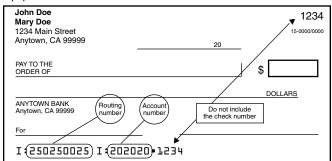
Enter the portion of your refund you want directly deposited into each account. The total of line 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

Adjusted Refunds – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to **ftb.ca.gov** and search for **direct deposit**.

Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

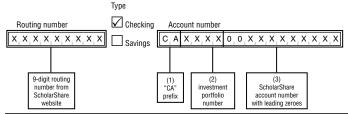
Prior to depositing the refund, FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



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" under Additional Information section for more information.

CalFile - California's free, fast, easy, and secure e-file option

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 2018 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**.

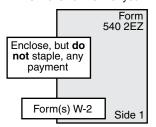
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2019 tax return. This is April 15, 2020, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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



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 2		
Military personnel: If you are not a legal resident of California, you or resident, during 2018, and is otherwise qualified.	lo not qualify for this credit. However, your spous	e/RDP may claim this credit if he or she was a
YES. Go to question 2.	NO. Stop. File the Long or Short Form 540NR, C Resident Income Tax Return. Go to ftb.ca.go	California Nonresident or Part-Year v /forms for more information regarding these forms.
2. Is your California adjusted gross income, the amount o	n Form 540 2EZ, line 16:	
 \$41,641 or less if single; or \$83,282 or less if married/RDP filing jointly, head of household 	ld 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 2018, on property (including a mobile home that you owned o	n 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 NO. Go to question 6.	parent, legal guardian, or any other persor YES. Go to question 5.	1 IN 2018?
5. For more than half the year in 2018, did you live in the		-
NO. Go to question 6.	YES. Stop here. You do not qualify for this credit	t.
6. Was the property you rented exempt from property tax i You do not qualify for this credit if, for more than half of the year, you		taxaa Evamat property includes meet
government-owned buildings, church-owned parsonages, college d 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	t.
7. Did you claim the homeowner's property tax exemption		
You do not qualify for this credit if you or your spouse/RDP received your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	d a homeowner's property tax exemption at any tir a homeowner's property tax exemption for a sepa	ne during the year. However, if you lived apart from arate residence, then you may claim this credit if
NO. Go to question 8.	YES. If your filing status is single, stop here, you status is married/RDP filing jointly, go to qu	
8. Were you single in 2018?		
YES. Go to question 11.	NO. Go to question 9.	
9. Did your spouse/RDP claim the homeowner's property t		
You do not qualify for this credit if you or your spouse/RDP received your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	d a homeowner's property tax exemption at any tir a homeowner's property tax exemption for a sepa	ne during the year. However, if you lived apart from arate residence, then you may claim this credit if
NO. Go to question 11.	YES. If both you and your spouse/RDP claimed t stop here, you do not qualify for this credit	
10. Did you and your spouse/RDP maintain separate resid	ences for the entire year in 2018?	
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 of Married/RDP filing jointly, enter \$120 on Form 540 2EZ, apart from your spouse/RDP for the entire year, enter \$6 	line 19. (Exception: If one spouse/RDP claimed	I the homeowner's tax exemption and you lived
Fill in the street address(es) and landlord information below for	the residence(s) you rented in California during	g 2018, which qualified you for this credit.
Street Address	City State and 710 Code	Doto Doptod in 2010 (From to)
Street Address	City, State, and ZIP Code	Dates Rented in 2018 (Fromto)
a		
b		
Enter the name address and telephone number of your land		
Liner the name, address, and telephone number of your land	ord(s) or the person(s) to whom you paid re	ent for the residence(s) listed above.
Name	ord(s) or the person(s) to whom you paid re Street Address	nt for the residence(s) listed above. City, State, ZIP Code, and Telephone Number
	Street Address	

Additional Information

Privacy Notice

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

Reasons for Information Requests:

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

Rights and Responsibility:

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

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

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

Your Responsibility:

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

Information Disclosures:

As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For the full text of the FTB's Privacy Notice, get FTB 1131 ENG/SP.

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at **ftb.ca.gov/forms**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 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, 2019, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$236 or \$118 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Code 401, Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information, go to **cdph.ca.gov** and search for **Alzheimer**.

Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to **cbcrp.org**. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Fund – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/ RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Voluntary Tax Contribution Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation. **Code 410, California Sea Otter Fund** – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Voluntary Tax Contribution Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 422, School Supplies for Homeless Children Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

Code 423, State Parks Protection Fund/Parks Pass Purchase – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to **parks.ca.gov/annualpass/** or email **info@parks.ca.gov**.

Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

Code 425, Keep Arts in Schools Voluntary Tax Contribution Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 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.

Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California Voluntary Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist, and engage safely with, persons living with mental illness.

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

Instructions for Filing a 2018 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 can now use direct deposit on your amended return.

Purpose

Use Form 540 2EZ to amend your original California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Submit the completed amended Form 540 2EZ and Schedule X along with all required schedules and supporting forms.

When to File

Generally, if you filed federal Form 1040X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

California Statute of Limitations

Original tax return was filed on or before April 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed within the extension period (April 15th – October 15th):

If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

Original tax return was filed after October 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

If you are filing your amended tax return after the normal statute of limitation period (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you received, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the CDTFA or to file suit in court if your claim for refund is disallowed.

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is "financially disabled." You are considered "financially disabled" when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a

continuous period of not less than 12 months. You **are not** considered "financially disabled" during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540 2EZ to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment. Note: Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

Children With Investment Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, **do not** file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 63.

Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in a RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage 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

2018 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

Age Limit for Eligible Individuals

For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 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 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 subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. 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, California Earned Income Tax Credit.

A Purpose

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

B Differences in California and Federal Law

The differences between California and federal law 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 \$54,884 to qualify for the federal credit, and less than \$24,951 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return; or 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 2018:
 - 1 or more qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$24,951?
 - No qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$16,751?
 - 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 2018?
 - 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 File	ers
Inter	est and Dividends	
1	Add and enter the amounts from federal Form 1040, line 2a and line 2b	1
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2
3	Enter the amount from federal Form 1040, line 3b	3
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends	4
Capit	al Gain Net Income	
5	Enter the amount from federal Schedule 1 (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
		u
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-)	7
Pass	ive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), line 17	8
Othe	r Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (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 Schedule 1 (Form 1040), line 36	10
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-)	11
Inves	tment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income	12
10	-	
13	Is the amount on line 12 more than \$3,699? 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 Taxable interest. Enter the amount from 1 Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal 1 Nontaxable interest. Add and enter the 2 amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal **Dividends.** Enter the amount from 3 Capital gain net income. Enter the amount 4 from Form 540 2EZ, line 13..... 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 \$3,699? Yes Stop here, you cannot take the credit. Enter the amount from line 5 on form No 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 2018 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2018, 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 2018 or is filing a joint return for 2018 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 2018. 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 2018?

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 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 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 2018. If your child was born alive and died in 2018 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 2018 return (including extensions), you cannot claim the EITC on either your original or an amended 2018 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 2018 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 2018 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 2018, 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 2018. To qualify, the child must have the same principal place of residence in California as you for more than half of 2018, defined as 183 days or more. If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, 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 2018. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2018. If the child lived with you in California for more than half of 2018, 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 7 less than \$16,751?
 - Yes Continue.
 - No Stop here, you cannot take the credit.
- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2018? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2001.) If your spouse/RDP died in 2018 (or if you are preparing a return for

someone who died in 2018), 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 2018?
 - Yes Continue.
 - No Stop here, you cannot take the credit.
- **d.** Are you filing a joint return for 2018? 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 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 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 2018 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. Include all of your Medicaid waiver payments or In Home Supportive Services (IHSS) payments that are nontaxable for federal purposes.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. 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 15 – Prison inmate wages and/or 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 for work performed while an inmate in a penal institution.

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form \hat{W} -2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat

pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Worksheet 3 – Business Income or (Loss)

- 4 Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040), line 27

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

Step 6 How to Figure the CA EITC

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).

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 2. Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct If the amount on line 2 is zero, stop here. You cannot take the credit. 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. Go to line 5. No Part II – Filers who Answered "No" on Line 4 5. If you have: • No qualifying children, is the amount on line 3 less than \$3,580? • 1 qualifying child, is the amount on line 3 less than \$5,376? • 2 gualifying children, is the amount on line 3 less than \$7,547? • 3 or more qualifying children, is the amount on line 3 less than \$7,547? **Yes** Leave line 5 blank; enter the amount from line 2 on line 6. Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct No 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.

2018 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 workshe	et is	•		lifying childr		
At least	But Not Over	0	1 Your credit i	2 is	3	
\$1	50	2	7	9	10	
51	100	5	22	26	29	
101	150	8	36	43	48	
151	200	11	51	60	67	
201	250	15	65	77	86	
251	300	18	80	94	105	
301	350	21	94	111	125	
351	400	24	109	128	144	
401	450	28	123	145	163	
451	500	31	137	162	182	
501	550	34	152	179	201	
551	600	37	166	196	220	
601	650	41	181	213	239	
651	700	44	195	230	258	
701	750	47	210	247	278	
751	800	50	224	264	297	
801	850	54	239	281	316	
851	900	57	253	298	335	
901	950	60	267	315	354	
951	1000	63	282	332	373	
1001	1050	67	296	349	392	
1051	1100	70	311	366	411	
1101	1150	73	325	383	431	
1151	1200	76	340	400	450	
1201	1250	80	354	417	469	
1251	1300	83	369	434	488	
1301	1350	86	383	451	507	
1351	1400	89	398	468	526	
1401	1450 1500	93 96	412	485	545 564	
1451 1501	1500	96	426 441	502 519	584	
1551	1600	99 102	441	536	504 603	
1601	1650	102	455	553	622	
1651	1700	108	470	553 570	641	
1701	1750	109	484 499	570	660	
1751	1800	112	513	604	679	
1801	1850	115	513	621	698	
1851	1900	122	542	638	717	
1901	1900	122	556	655	737	
1951	2000	123	571	672	756	
1331	2000	120	511	012	100	

If the amount looking up the workshee	from	And your n	umber of qua	alifying childi	ren is
At least	But Not Over	0	1 Your credit	2 is	3
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	230	1048	1233	1387
3651	3700	227	1062	1250	1406
3701	3750	223	1077	1267	1425
3751	3800	220	1091	1284	1444
3801	3850	217	1106	1301	1463
3851	3900	214	1120	1318	1482
3901	3950	210	1134	1335	1502
3951	4000	207	1149	1352	1521

- 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 Your credit	2 is	3	
4001	4050	204	1163	1369	1540	
4051	4100	201	1178	1386	1559	
4101	4150	197	1192	1403	1578	
4151	4200	194	1207	1420	1597	
4201	4250	191	1221	1437	1616	
4251	4300	188	1236	1454	1635	
4301	4350	184	1250	1471	1655	
4351	4400	181	1265	1488	1674	
4401	4450	178	1279	1505	1693	
4451	4500	175	1293	1522	1712	
4501	4550	171	1308	1539	1731	
4551	4600	168	1322	1556	1750	
4601	4650	165	1337	1573	1769	
4651	4700	162	1351	1590	1788	
4701	4750	158	1366	1607	1808	
4751	4800	155	1380	1624	1827	
4801	4850	152	1395	1641	1846	
4851	4900	149	1409	1658	1865	
4901	4950	145	1423	1675	1884	
4951	5000	142	1438	1692	1903	
5001	5050	139	1452	1709	1922	
5051	5100	136	1467	1726	1941	
5101	5150	132	1481	1743	1961	
5151	5200	129	1496	1760	1980	
5201	5250	126	1510	1777	1999	
5251	5300	123	1525	1794	2018	
5301	5350	119	1539	1811	2037	
5351	5400	116	1554	1828	2056	
5401	5450	113	1539	1845	2075	
5451	5500	110	1525	1862	2094	
5501	5550	106	1510	1879	2114	
5551	5600	103	1496	1896	2133	
5601	5650	102	1482	1913	2152	
5651	5700	102	1467	1930	2171	
5701	5750	101	1453	1947	2190	
5751	5800	101	1438	1964	2209	
5801	5850	100	1424	1981	2228	
5851	5900	100	1409	1998	2247	
5901	5950	100	1395	2015	2267	
5951	6000	99	1380	2032	2286	

lf the amoun looking up the workshe	o from	And you	r number of (qualifying chi	ildren is
At	But Not	0	1	2	3
least	Over		Your crea	lit is	
6001	6050	99	1366	2049	2305
6051	6100	98	1352	2066	2324
6101	6150	98	1337	2083	2343
6151	6200	97	1323	2100	2362
6201	6250	97	1308	2117	2381
6251	6300	96	1294	2134	2400
6301	6350	96	1279	2151	2420
6351	6400	95	1265	2168	2439
6401	6450	95	1250	2185	2458
6451	6500	94	1236	2202	2477
6501	6550	94	1221	2219	2496
6551	6600	94	1207	2236	2515
6601	6650	93	1193	2253	2534
6651	6700	93	1178	2270	2553
6701	6750	92	1164	2287	2573
6751	6800	92	1149	2304	2592
6801	6850	91	1135	2321	2611
6851	6900	91	1120	2338	2630
6901	6950	90	1106	2355	2649
6951	7000	90	1091	2372	2668
7001	7050	89	1077	2389	2687
7051	7100	89	1063	2406	2706
7101	7150	88	1048	2423	2726
7151	7200	88	1034	2440	2745
7201	7250	88	1019	2457	2764
7251	7300	87	1005	2474	2783
7301	7350	87	990	2491	2802
7351	7400	86	976	2508	2821
7401	7450	86	961	2525	2840
7451	7500	85	947	2542	2859
7501	7550	85	932	2559	2879
7551	7600	84	918	2556	2876
7601	7650	84	904	2539	2857
7651	7700	83	889	2522	2838
7701	7750	83	875	2505	2818
7751	7800	83	860	2488	2799
7801	7850	82	846	2471	2780
7851	7900	82	831	2454	2761
7901	7950	81	817	2437	2742
7951	8000	81	802	2420	2723

2018 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 amoun looking up) from	And	mberst			
the workshe		And your number of qualifying children is				
At least	But Not Over	0	1 Your credit	2 is	3	
8001	8050	80	788	2403	2704	
8051	8100	80	774	2386	2685	
8101	8150	79	759	2369	2665	
8151	8200	79	745	2352	2646	
8201	8250	78	730	2335	2627	
8251	8300	78	716	2318	2608	
8301	8350	77	701	2301	2589	
8351	8400	77	687	2284	2570	
8401	8450	77	672	2267	2551	
8451	8500	76	658	2250	2532	
8501	8550	76	643	2233	2512	
8551	8600	75	629	2216	2493	
8601	8650	75	615	2199	2474	
8651	8700	74	600	2182	2455	
8701	8750	74	586	2165	2436	
8751	8800	73	571	2148	2417	
8801	8850	73	557	2131	2398	
8851	8900	72	542	2114	2379	
8901	8950	72	528	2097	2359	
8951	9000	72	513	2080	2340	
9001	9050	71	499	2063	2321	
9051	9100	71	485	2046	2302	
9101	9150	70	470	2029	2283	
9151	9200	70	456	2012	2264	
9201	9250	69	441	1995	2245	
9251	9300	69	427	1978	2226	
9301	9350	68	412	1961	2206	
9351	9400	68	398	1944	2187	
9401	9450	67	383	1927	2168	
9451	9500	67	369	1910	2149	
9501	9550	66	354	1893	2130	
9551	9600	66	340	1876	2111	
9601	9650	66	326	1859	2092	
9651	9700	65	311	1842	2073	
9701	9750	65	297	1825	2053	
9751	9800	64	282	1808	2034	
9801	9850	64	268	1791	2015	
9851	9900	63	256	1774	1996	
9901	9950	63	255	1757	1977	
9951	10000	62	254	1740	1958	

If the amount looking up the workshee	from	And your nu	umber of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
10001	10050	62	253	1723	1939
10051	10100	61	253	1706	1920
10101	10150	61	252	1689	1900
10151	10200	60	251	1672	1881
10201	10250	60	250	1655	1862
10251	10300	60	249	1638	1843
10301	10350	59	248	1621	1824
10351	10400	59	247	1604	1805
10401	10450	58	247	1587	1786
10451	10500	58	246	1570	1767
10501	10550	57	245	1553	1747
10551	10600	57	244	1536	1728
10601	10650	56	243	1519	1709
10651	10700	56	242	1502	1690
10701	10750	55	242	1485	1671
10751	10800	55	241	1468	1652
10801	10850	55	240	1451	1633
10851	10900	54	239	1434	1614
10901	10950	54	238	1417	1594
10951	11000	53	237	1400	1575
11001	11050	53	236	1383	1556
11051	11100	52	236	1366	1537
11101	11150	52	235	1349	1518
11151	11200	51	234	1332	1499
11201	11250	51	233	1315	1480
11251	11300	50	232	1298	1461
11301	11350	50	231	1281	1441
11351	11400	49	230	1264	1422
11401	11450	49	230	1247	1403
11451	11500	49	229	1230	1384
11501	11550	48	228	1213	1365
11551	11600	48	227	1196	1346
11601	11650	47	226	1179	1327
11651	11700	47	225	1162	1308
11701	11750	46	225	1145	1288
11751	11800	46	224	1128	1269
11801	11850	45	223	1111	1250
11851	11900	45	222	1094	1231
11901	11950	44	221	1077	1212
11951	12000	44	220	1060	1193

- 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 Your credit	2 is	3
12001	12050	44	219	1043	1174
12051	12100	43	219	1026	1155
12101	12150	43	218	1009	1135
12151	12200	42	217	992	1116
12201	12250	42	216	975	1097
12251	12300	41	215	958	1078
12301	12350	41	214	941	1059
12351	12400	40	213	924	1040
12401	12450	40	213	907	1021
12451	12500	39	212	890	1002
12501	12550	39	211	873	982
12551	12600	38	210	856	963
12601	12650	38	209	839	944
12651	12700	38	208	822	925
12701	12750	37	208	805	906
12751	12800	37	207	788	887
12801	12850	36	206	771	868
12851	12900	36	205	754	849
12901	12950	35	204	737	829
12951	13000	35	203	720	810
13001	13050	34	202	703	791
13051	13100	34	202	686	772
13101	13150	33	201	669	753
13151	13200	33	200	652	734
13201	13250	32	199	635	715
13251	13300	32	198	618	696
13301	13350	32	197	601	676
13351	13400	31	196	584	657
13401	13450	31	196	567	638
13451	13500	30	195	550	619
13501	13550	30	194	533	600
13551	13600	29	193	516	581
13601	13650	29	192	499	562
13651	13700	28	191	482	543
13701	13750	28	191	465	523
13751	13800	27	190	448	504
13801	13850	27	189	431	485
13851	13900	27	188	414	466
13901	13950	26	187	397	447
13951	14000	26	186	380	428

If the amoun looking u the workshe	o from	And you	r number of q	ualifying chi	ildren is
At	But Not	0	1	2	3
least	Over		Your cred	it is	
14001	14050	25	185	363	409
14051	14100	25	185	346	390
14101	14150	24	184	329	370
14151	14200	24	183	312	351
14201	14250	23	182	295	332
14251	14300	23	181	278	313
14301	14350	22	180	261	294
14351	14400	22	179	254	275
14401	14450	21	179	253	255
14451	14500	21	178	251	254
14501	14550	21	177	250	252
14551	14600	20	176	249	251
14601	14650	20	175	248	250
14651	14700	19	174	247	249
14701	14750	19	174	245	248
14751	14800	18	173	244	246
14801	14850	18	172	243	245
14851	14900	17	171	242	244
14901	14950	17	170	241	243
14951	15000	16	169	239	242
15001	15050	16	168	238	240
15051	15100	16	168	237	239
15101	15150	15	167	236	238
15151	15200	15	166	235	237
15201	15250	14	165	233	235
15251	15300	14	164	232	234
15301	15350	13	163	231	233
15351	15400	13	162	230	232
15401	15450	12	162	229	231
15451	15500	12	161	227	229
15501	15550	11	160	226	228
15551	15600	11	159	225	227
15601	15650	10	158	224	226
15651	15700	10	157	223	225
15701	15750	10	157	221	223
15751	15800	9	156	220	222
15801	15850	9	155	219	221
15851	15900	8	154	218	220
15901	15950	8	153	217	219
15951	16000	7	152	215	217

- 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.

lf the amoun looking up	o from	And		life.ing - 611 1	on 10
the workshe		-	umber of qua		
At least	But Not Over	0	1 Your credit i	2 s	3
16001	16050	7	151	214	216
16051	16100	6	151	213	215
16101	16150	6	150	212	214
16151	16200	5	149	211	212
16201	16250	5	148	209	211
16251	16300	4	147	208	210
16301	16350	4	146	207	209
16351	16400	4	145	206	208
16401	16450	3	145	205	206
16451	16500	3	144	203	205
16501	16550	2	143	202	204
16551	16600	2	142	201	203
16601	16650	1	141	200	202
16651	16700	1	140	199	200
16701	16750	1	140	197	199
16751	16800	0	139	196	198
16801	16850	0	138	195	197
16851	16900	0	137	194	196
16901	16950	0	136	193	194
16951	17000	0	135	191	193
17001	17050	0	134	190	192
17051	17100	0	134	189	191
17101	17150	0	133	188	189
17151	17200	0	132	187	188
17201	17250	0	131	185	187
17251	17300	0	130	184	186
17301	17350	0	129	183	185
17351	17400	0	128	182	183
17401	17450	0	128	181	182
17451	17500	0	127	180	181
17501	17550	0	126	178	180
17551	17600	0	125	177	179
17601	17650	0	124	176	177
17651	17700	0	123	175	176
17701	17750	0	123	174	175
17751	17800	0	122	172	174
17801	17850	0	121	171	172
17851	17900	0	120	170	171
17901	17950	0	119	169	170
17951	18000	0	118	168	169

lf the amoun looking up the workshe	o from	And you	r number of c	qualifying ch	ildren is
At least	But Not Over	0	1 Your crea	2 litis	3
18001	18050	0	117	166	168
18051	18100	0	117	165	166
18101	18150	0	116	164	165
18151	18200	0	115	161	164
18201	18250	0	110	162	163
18251	18300	0	113	160	162
18301	18350	0	112	159	160
18351	18400	0	111	158	159
18401	18450	0	111	157	158
18451	18500	0	110	156	157
18501	18550	0	109	154	156
18551	18600	0	108	153	154
18601	18650	0	107	152	153
18651	18700	0	106	151	152
18701	18750	0	106	150	151
18751	18800	0	105	148	149
18801	18850	0	104	147	148
18851	18900	0	103	146	147
18901	18950	0	102	145	146
18951	19000	0	101	144	145
19001	19050	0	100	142	143
19051	19100	0	100	141	142
19101	19150	0	99	140	141
19151	19200	0	98	139	140
19201	19250	0	97	138	139
19251	19300	0	96	136	137
19301	19350	0	95	135	136
19351	19400	0	94	134	135
19401	19450	0	94	133	134
19451	19500	0	93	132	133
19501	19550	0	92	130	131
19551	19600	0	91	129	130
19601	19650	0	90	128	129
19651	19700	0	89	127	128
19701	19750	0	89	126	126
19751	19800	0	88	124	125
19801	19850	0	87	123	124
19851	19900	0	86	122	123
19901	19950	0	85	121	122
19951	20000	0	84	120	120

- 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 amoun looking up the workshee	t you are o from	And your ny	mbox of arra	lifuing shilds	on io
		-	-	lifying childr	
At least	But Not Over	0	1 Your credit i	2 s	3
20001	20050	0	83	118	119
20051	20100	0	83	117	118
20101	20150	0	82	116	117
20151	20200	0	81	115	116
20201	20250	0	80	114	114
20251	20300	0	79	112	113
20301	20350	0	78	111	112
20351	20400	0	77	110	111
20401	20450	0	77	109	110
20451	20500	0	76	108	108
20501	20550	0	75	106	107
20551	20600	0	74	105	106
20601	20650	0	73	104	105
20651	20700	0	72	103	103
20701	20750	0	72	102	102
20751	20800	0	71	100	101
20801	20850	0	70	99	100
20851	20900	0	69	98	99
20901	20950	0	68	97	97
20951	21000	0	67	96	96
21001	21050	0	66	94	95
21051	21100	0	66	93	94
21101	21150	0	65	92	93
21151	21200	0	64	91	91
21201	21250	0	63	90	90
21251	21300	0	62	88	89
21301	21350	0	61	87	88
21351	21400	0	60	86	86
21401	21450	0	60	85	85
21451	21500	0	59	84	84
21501	21550	0	58	82	83
21551	21600	0	57	81	82
21601	21650	0	56	80	80
21651	21700	0	55	79	79
21701	21750	0	55	78	78
21751	21800	0	54	76	77
21801	21850	0	53	75	76
21851	21900	0	52	74	74
21901	21950	0	51	73	73
21951	22000	0	50	72	72

If the amoun looking u the workshe	o from	And your nu	mber of qual	lifying childre	en is
At	But Not	0	1	2	3
least	Over		Your credit is		
22001	22050	0	49	70	71
22051	22100	0	49	69	70
22101	22150	0	48	68	68
22151	22200	0	47	67	67
22201	22250	0	46 45	<u> </u>	66
22251 22301	22300	0 0	45 44	63	65 63
22301	22350 22400	0	44	62	62
22351	22400	0	43	61	61
22401	22450	0	43	60	60
22451	22500	0	42	58	59
22551	22600	0	41	50 57	57
22601	22650	0	39	56	56
22651	22700	0	38	55	55
22701	22750	0	38	54	54
22751	22800	0	37	52	53
22801	22850	0	36	51	51
22851	22900	0	35	50	50
22901	22950	0	34	49	49
22951	23000	0	33	48	48
23001	23050	0	32	46	47
23051	23100	0	32	45	45
23101	23150	0	31	44	44
23151	23200	0	30	43	43
23201	23250	0	29	42	42
23251	23300	0	28	40	40
23301	23350	0	27	39	39
23351	23400	0	26	38	38
23401	23450	0	26	37	37
23451	23500	0	25	36	36
23501	23550	0	24	34	34
23551	23600	0	23	33	33
23601	23650	0	22	32	32
23651	23700	0	21	31	31
23701	23750	0	21	30	30
23751	23800	0	20	28	28
23801	23850	0	19	27	27
23851	23900	0	18	26	26
23901	23950	0	17	25	25
23951	24000	0	16	24	24

2018 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 q	ualifying chi	ldren is
At least	But Not Over	0	1	2	3
IEdsi	Over		Your cred	III IS	
24001	24050	0	15	22	22
24051	24100	0	15	21	21
24101	24150	0	14	20	20
24151	24200	0	13	19	19
24201	24250	0	12	18	17
24251	24300	0	11	17	16
24301	24350	0	10	15	15
24351	24400	0	9	14	14
24401	24450	0	9	13	13
24451	24500	0	8	12	11
24501	24550	0	7	11	10
24551	24600	0	6	9	9
24601	24650	0	5	8	8
24651	24700	0	4	7	7
24701	24750	0	4	6	5
24751	24800	0	3	5	4
24801	24850	0	2	3	3
24851	24900	0	1	2	2
24901	24950	0	1	1	1

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2018 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 Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 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 Resident Income Tax Return, if you claim head of household filing status.

Beginning in tax year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **HOH**.

Registered Domestic Partners (RDPs) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

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 the instructions for Part III, line 4, 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 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/Revocation of Release of Claim to Exemption for Child by Custodial Parent, 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 Social Security Number (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, 2018, 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 \$4,150. 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.

Single

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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.

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	15,152	15,251	13	0	0	0	20,652	20,751	123	0	0	0	26,152	26,251	263	0	0	0
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18,252 18,351 75 0 0 0 18,252 18,351 75 0 0 0 18,352 18,451 77 0 0 0 18,452 18,551 79 0 0 0 23,852 23,951 187 0 0 0 18,452 18,551 79 0 0 0 23,952 24,051 189 0 0 0 29,452 29,551 395 28 0 18,652 18,751 83 0 0 0 24,152 24,251 193 0 0 0 29,452 29,551 399 32 0 18,652 18,751 83 0 0 0 24,252 24,351 195 0 0 0 29,452 29,551 399 32 0 18,852 19,951 87 0 0 0 24,452 24,551 199 0 0 0 29,852 29,951 411 44 0 29,952		-	71	0	0	0		-		0	0	0		29,151	379	12	0	0
18,352 18,451 77 0 0 0 18,352 18,451 77 0 0 0 18,452 18,551 79 0 0 0 18,452 18,551 79 0 0 0 18,552 18,651 81 0 0 0 18,652 18,751 83 0 0 0 18,652 18,751 83 0 0 0 18,652 18,751 83 0 0 0 24,152 24,251 193 0 0 0 29,552 29,651 399 32 0 18,852 18,951 87 0 0 0 24,252 24,351 197 0 0 0 29,552 29,651 399 32 0 18,852 19,951 91 0 0 0 0 0 29,852 29,851 407 40 0 19,552 19,951 93 0 0 0 0 0	18,152	18,251	73	0	0	0	23,652	23,751	183	0	0	0	29,152	29,251	383	16	0	0
18,452 18,551 79 0 0 0 18,452 18,551 79 0 0 0 18,552 18,651 81 0 0 0 18,652 18,751 83 0 0 0 0 18,652 18,751 83 0 0 0 0 0 18,652 18,751 83 0 0 0 0 0 0 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 0 29,552 29,651 399 32 0 0 29,552 29,651 411 44 0 29,522 30,551 415 48 0 </th <th>18,252</th> <th>18,351</th> <th>75</th> <th>0</th> <th>0</th> <th>0</th> <th>23,752</th> <th>23,851</th> <th>185</th> <th>0</th> <th>0</th> <th>0</th> <th>29,252</th> <th>29,351</th> <th>387</th> <th>20</th> <th>0</th> <th>0</th>	18,252	18,351	75	0	0	0	23,752	23,851	185	0	0	0	29,252	29,351	387	20	0	0
18,552 18,651 81 0 <t< th=""><th>18,352</th><th>18,451</th><th></th><th>0</th><th>0</th><th>0</th><th>23,852</th><th>23,951</th><th>187</th><th>0</th><th>0</th><th>0</th><th>29,352</th><th>29,451</th><th>391</th><th>24</th><th>0</th><th>0</th></t<>	18,352	18,451		0	0	0	23,852	23,951	187	0	0	0	29,352	29,451	391	24	0	0
18,652 18,751 83 0 0 0 18,652 18,751 83 0 0 0 18,652 18,751 83 0 0 0 18,652 18,851 85 0 0 0 24,152 24,251 193 0 0 0 18,852 18,951 87 0 0 0 24,352 24,451 197 0 0 0 29,652 29,751 403 36 0 18,952 19,051 89 0 0 0 24,452 24,551 197 0 0 0 29,852 29,951 411 44 0 19,052 19,151 91 0	18,452	18,551	79	0	0	0	23,952	24,051	189	0	0	0	29,452	29,551	395	28	0	0
18,752 18,851 85 0 <t< th=""><th>18,552</th><th>18,651</th><th>81</th><th>0</th><th>0</th><th>0</th><th>24,052</th><th>24,151</th><th>191</th><th>0</th><th>0</th><th>0</th><th>29,552</th><th>29,651</th><th>399</th><th>32</th><th>0</th><th>0</th></t<>	18,552	18,651	81	0	0	0	24,052	24,151	191	0	0	0	29,552	29,651	399	32	0	0
18,852 18,951 87 0 <t< th=""><th></th><th>18,751</th><th>83</th><th>0</th><th>0</th><th>0</th><th>24,152</th><th>24,251</th><th>193</th><th>0</th><th>0</th><th>0</th><th>29,652</th><th>29,751</th><th>403</th><th>36</th><th>0</th><th>0</th></t<>		18,751	83	0	0	0	24,152	24,251	193	0	0	0	29,652	29,751	403	36	0	0
18,952 19,051 89 0 0 0 19,052 19,151 91 0 0 0 19,152 19,251 93 0 0 0 19,252 19,351 95 0 0 0 19,352 19,451 97 0 0 0 19,452 19,551 99 0 0 0 19,552 19,651 101 0 0 0 19,552 19,651 101 0 0 0 19,552 19,651 101 0 0 0 0 19,552 19,651 101 0 0 0 0 0 19,652 19,751 103 0 0 0 0 0 0 19,752 19,851 105 0 0 0 0 0 0 19,752 19,851 105 0 0 0 0 0 0 0 0 0 0 0 0 0 <th>18,752</th> <th>18,851</th> <th>85</th> <th>0</th> <th>0</th> <th>0</th> <th>24,252</th> <th>24,351</th> <th>195</th> <th>0</th> <th>0</th> <th>0</th> <th>29,752</th> <th>29,851</th> <th>407</th> <th>40</th> <th>0</th> <th>0</th>	18,752	18,851	85	0	0	0	24,252	24,351	195	0	0	0	29,752	29,851	407	40	0	0
19,052 19,151 91 0 <t< th=""><th>18,852</th><th>18,951</th><th>87</th><th>0</th><th></th><th></th><th></th><th></th><th>197</th><th></th><th></th><th></th><th></th><th></th><th>411</th><th>44</th><th></th><th>0</th></t<>	18,852	18,951	87	0					197						411	44		0
19,152 19,251 93 0 0 0 24,652 24,751 203 0 0 0 30,152 30,251 423 56 0 19,252 19,351 95 0 0 0 24,752 24,851 207 0 0 0 30,152 30,251 423 56 0 19,352 19,451 97 0 0 0 24,852 24,951 211 0 0 0 30,352 30,451 427 60 0 19,452 19,551 99 0 0 0 24,952 25,051 215 0 0 0 30,452 30,451 431 64 0 19,552 19,651 101 0 0 0 25,052 25,151 219 0 0 0 30,452 30,551 433 76 0 19,552 19,751 103 0 0 0 25,252 25,351 227 0 0 30,652 30,751 443 76 0<		19,051	89	0	0	0			199	0	0	0	29,952		415	48	0	0
19,252 19,351 95 0 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th></th><th></th><th></th><th></th><th>,</th><th></th><th></th><th></th><th></th><th>0</th></t<>								,					,					0
19,352 19,451 97 0 0 0 24,852 24,951 211 0 0 0 30,352 30,451 431 64 0 19,452 19,551 99 0 0 0 24,952 25,051 215 0 0 0 30,452 30,451 431 64 0 19,552 19,651 101 0 0 0 25,052 25,151 219 0 0 0 30,452 30,551 435 68 0 19,652 19,751 103 0 0 0 25,152 25,251 223 0 0 0 30,652 30,751 443 76 0 19,752 19,851 105 0 0 0 25,252 25,351 227 0 0 0 30,752 30,851 447 80 0														-				0
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	19,852	19,951	107	U	U	0	20,302	20,401	231	U	U	U	30,852	3U,991	401	ŏ4	U	0

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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			Numb of Depen			If Your In	come ls		Numl of Depe			If Your In	come ls		Numb of Deper		
At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	01 Depei 1	2	3	At Least	But not over	0	01 Depei 1	2	3
30,952	31,051	455	88	0	0	36,452	36,551	678	311	0	0	41,952	42,051	1.008	641	274	0
31,052	31,151	459	92	0 0	Ő	36,552	36,651	684	317	0	Ő	42,052	42,151	1,014	647	280	Ő
31,152	31,251	463	96	0	0	36,652	36,751	690	323	0	0	42,152	42,251	1,020	653	286	0
31,252	31,351	467	100	0	0	36,752	36,851	696	329	0	0	42,252	42,351	1,026	659	292	0
31,352	31,451	471	104	0	0	36,852	36,951	702	335	0	0	42,352	42,451	1,032	665	298	0
31,452	31,551	475	108	0	0	36,952	37,051	708	341	0	0	42,452	42,551	1,038	671	304	0
31,552	31,651	479	112	0	0	37,052	37,151	714	347	0	0	42,552	42,651	1,044	677	310	0
31,652 31,752	31,751 31,851	483 487	116 120	0 0	0	37,152 37,252	37,251 37,351	720 726	353 359	0 0	0	42,652	42,751 42,851	1,050 1,056	683 689	316 322	0 0
31,852	31,951	491	120	0	0	37,252	37,451	732	365	0	0	42,752	42,051	1,050	695	328	0
31,952	32,051	495	128	0	0	37,452	37,551	738	371	4	0	42,952	43,051	1,068	701	334	0
32,052	32,151	499	132	0 0	Ő	37,552	37,651	744	377	10	0	43,052	43,151	1,074	707	340	Ő
32,152	32,251	503	136	0	0	37,652	37,751	750	383	16	0	43,152	43,251	1,080	713	346	0
32,252	32,351	507	140	0	0	37,752	37,851	756	389	22	0	43,252	43,351	1,086	719	352	0
32,352	32,451	511	144	0	0	37,852	37,951	762	395	28	0	43,352	43,451	1,092	725	358	0
32,452	32,551	515	148	0	0	37,952	38,051	768	401	34	0	43,452	43,551	1,098	731	364	0
32,552	32,651	519 523	152 156	0	0	38,052	38,151	774 780	407 413	40 46	0	43,552	43,651	1,104	737	370 376	3 9
32,652 32,752	32,751 32,851	523 527	160	0	0	38,152 38,252	38,251 38,351	786	413	40 52	0	43,652	43,751 43,851	1,110 1,116	743 749	370	9 15
32,852	32,951	531	164	0	0	38,352	38,451	792	425	58	0	43,852	43,951	1,122	755	388	21
32,952	33,051	535	168	0	0	38,452	38,551	798	431	64	0	43,952	44,051	1,128	761	394	27
33,052	33,151	539	172	0	0	38,552	38,651	804	437	70	0	44,052	44,151	1,134	767	400	33
33,152	33,251	543	176	0	0	38,652	38,751	810	443	76	0	44,152	44,251	1,140	773	406	39
33,252	33,351	547	180	0	0	38,752	38,851	816	449	82	0	44,252	44,351	1,146	779	412	45
33,352	33,451	551	184	0	0	38,852	38,951	822	455	88	0	44,352	44,451	1,152	785	418	51
33,452	33,551	555	188 192	0 0	0 0	38,952	39,051	828 834	461	94	0	44,452	44,551	1,158	791	424 430	57 63
33,552 33,652	33,651 33,751	559 563	192	0	0	39,052 39,152	39,151 39,251	840	467 473	100 106	0	44,552 44,652	44,651 44,751	1,164 1,170	797 803	430	69
33,752	33,851	567	200	0	0	39,252	39,351	846	479	112	0	44,752	44,851	1,176	809	442	75
33,852	33,951	571	204	0	0	39,352	39,451	852	485	118	0	44,852	44,951	1,182	815	448	81
33,952	34,051	575	208	0	0	39,452	39,551	858	491	124	0	44,952	45,051	1,188	821	454	87
34,052	34,151	579	212	0	0	39,552	39,651	864	497	130	0	45,052	45,151	1,194	827	460	93
34,152	34,251	583	216	0	0	39,652	39,751	870	503	136	0	45,152	45,251	1,200	833	466	99
34,252	34,351	587	220	0	0	39,752	39,851	876	509	142	0	45,252	45,351	1,206	839	472	105
34,352 34,452	<u>34,451</u> 34,551	<u>591</u> 595	224 228	0	0	39,852 39,952	<u>39,951</u> 40,051	<u> </u>	<u>515</u> 521	<u>148</u> 154	0	45,352 45,452	45,451 45,551	<u>1,212</u> 1,218	<u>845</u> 851	478	111 117
34,452	34,551 34,651	595	232	0	0	40,052	40,051	894	527	160	0	45,452	45,651	1,210	857	404 490	123
34,652	34,751	603	236	0	0	40,002	40,251	900	533	166	0	45,652	45,751	1,230	863	496	129
34,752	34,851	607	240	0	0	40,252	40,351	906	539	172	0	45,752	45,851	1,236	869	502	135
34,852	34,951	611	244	0	0	40,352	40,451	912	545	178	0	45,852	45,951	1,242	875	508	141
34,952	35,051	615	248	0	0	40,452	40,551	918	551	184	0	45,952	46,051	1,248	881	514	147
35,052	35,151	619	252	0	0	40,552	40,651	924	557	190	0	46,052	46,151		887	520	153
35,152	35,251	623	256	0	0	40,652	40,751	930	563	196	0	46,152	46,251		893	526	159
35,252 35,352	35,351 35,451	627 631	260 264	0 0	0	40,752 40,852	40,851 40,951	936 942	569 575	202 208	0	46,252 46,352	46,351 46,451		899 905	532 538	165 171
35,452	35,551	635	264	0	0	40,052	40,951	942	581	200	0	46,452	46,551		905	<u> </u>	177
35,552	35,651	639	272	0	0	41,052	41,151	940 954	587	220	0	46,552	46,651		917	550	183
35,652	35,751	643	276	0	0	41,152	41,251	960	593	226	0	46,652	46,751		923	556	189
35,752	35,851	647	280	0	0	41,252	41,351	966	599	232	0	46,752	46,851	1,296	929	562	195
35,852	35,951	651	284	0	0	41,352	41,451	972	605	238	0	46,852		1,302	935	568	201
35,952	36,051	655	288	0	0	41,452	41,551	978	611	244	0	46,952	47,051	1,308	941	574	207
36,052	36,151	659	292	0	0	41,552	41,651	984	617	250	0	47,052	47,151		947	580	213
36,152 36,252	36,251 36,351	663 667	296 300	0 0	0	41,652	41,751 41,851	990 996	623 629	256 262	0	47,152 47,252	47,251 47,351		953 959	586 592	219
36,352	36,351	672	305	0	0	41,752	41,051		635	262	0	47,252	47,351		959 965	592 598	225 231
00,001	00,101	012	000	0	0	.1,002	,	1,502	000	200		,002	,101		tinued (

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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 Inc		Num			If Your In	icome Is		Num			If Your In	come ls		Num			
At Least	But not over	0	of Depe 1	2	3	At Least	But not over	0	of Depe 1	110emis 2	3	At Least	But not over	0	of Depe 1	2	3
47,452	47,551	1,338	971	604	237	52,952	53,051	1,753	1.386	1.019	652	58,452	58,551	2,193	1.826	1,459	1.092
47,552	47,651	1,344	977	610	243	53,052	53,151	1,761	1,394	1,027	660	58,552	58,651	2,201	1,834	1,467	1,100
47,652	47,751	1,350	983	616	249	53,152	53,251	1,769	1,402	1,035	668	58,652	58,751	2,209	1,842	1,475	1,108
47,752	47,851	1,356	989	622	255	53,252	53,351	1,777	1,410	1,043	676	58,752	58,851	2,217	1,850	1,483	1,116
47,852	47,951	1,362	995	628	261	53,352	53,451	1,785	1,418	1,051	684	58,852	58,951	2,225	1,858	1,491	1,124
47,952	48,051	1,368	1,001	634	267	53,452	53,551	1,793	1,426	1,059	692	58,952	59,051	2,233	1,866	1,499	1,132
48,052	48,151	1,374	1,007	640	273	53,552	53,651	1,801	1,434	1,067	700	59,052	59,151	2,241	1,874	1,507	1,140
48,152 48,252	48,251 48,351	1,380 1,386	1,013 1,019	646 652	279 285	53,652 53,752	53,751 53,851	1,809 1,817	1,442 1,450	1,075 1,083	708 716	59,152 59,252	59,251 59,351	2,249 2,257	1,882 1,890	1,515 1,523	1,148 1,156
48,352	48,451	1,392	1,015	658	203	53,852	53,951	1,825	1,458	1,003	724	59,352	59,451	2,265	1,898	1,531	1,164
48,452	48,551	1,398	1,031	664	297	53,952	54,051	1,833	1,466	1,099	732	59,452	59,551	2,273	1,906	1,539	1,172
48,552	48,651	1,404	1,037	670	303	54,052	54,151	1,841	1,474	1,107	740	59,552	59,651	2,281	1,914	1,547	1,180
48,652	48,751	1,410	1,043	676	309	54,152	54,251	1,849	1,482	1,115	748	59,652	59,751	2,289	1,922	1,555	1,188
48,752	48,851	1,417	1,050	683	316	54,252	54,351	1,857	1,490	1,123	756	59,752	59,851	2,297	1,930	1,563	1,196
48,852	48,951	1,425	1,058	691	324	54,352	54,451	1,865	1,498	1,131	764	59,852	59,951	2,305	1,938	1,571	1,204
48,952	49,051	1,433	1,066	699	332	54,452	54,551	1,873	1,506	1,139	772	59,952	60,051	2,313	1,946	1,579	1,212
49,052	49,151	1,441	1,074	707	340	54,552	54,651	1,881	1,514	1,147	780	60,052	60,151	2,321	1,954	1,587	1,220
49,152 49,252	49,251 49,351	1,449 1,457	1,082	715 723	348 356	54,652 54,752	54,751 54,851	1,889 1,897	1,522 1,530	1,155 1,163	788 796	60,152 60,252	60,251 60,351	2,329 2,337	1,962 1,970	1,595 1,603	1,228 1,236
49,252	49,351	1,457	1,090	723	364	54,752	54,851	1,097	1,538	1,171	804	60,252	60,351	2,337	1,970	1,611	1,230
49,452	49,551	1,473	1,106	739	372	54,952	55,051	1,913	1,546	1,179	812	60,452	60.551	2,353	1,986	1,619	1,252
49,552	49,651	1,481	1,114	747	380	55,052	55,151	1,921	1,554	1,187	820	60,552	60,651	2,362	1,995	1,628	1,261
49,652	49,751	1,489	1,122	755	388	55,152	55,251	1,929	1,562	1,195	828	60,652	60,751	2,371	2,004	1,637	1,270
49,752	49,851	1,497	1,130	763	396	55,252	55,351	1,937	1,570	1,203	836	60,752	60,851	2,381	2,014	1,647	1,280
49,852	49,951	1,505	1,138	771	404	55,352	55,451	1,945	1,578	1,211	844	60,852	60,951	2,390	2,023	1,656	1,289
49,952	50,051	1,513	1,146	779	412	55,452	55,551	1,953	1,586	1,219	852	60,952	61,051	2,399	2,032	1,665	1,298
50,052	50,151	1,521	1,154	787	420	55,552	55,651	1,961	1,594	1,227	860	61,052	61,151	2,409	2,042	1,675	1,308
50,152 50,252	50,251 50,351	1,529 1,537	1,162 1,170	795 803	428 436	55,652	55,751 55,851	1,969 1,977	1,602 1,610	1,235 1,243	868 876	61,152 61,252	61,251 61,351	2,418 2,427	2,051 2,060	1,684 1,693	1,317 1,326
50,352	50,451	1,545	1,178	811	444	55,852	55,951	1,985	1,618	1,251	884	61,352	61,451	2,436	2,000	1,702	1,335
50,452	50,551	1,553	1,186	819	452	55,952	56,051	1,993	1,626	1,259	892	61,452	61,551	2,446	2,079	1,712	1,345
50,552	50,651	1,561	1,194	827	460	56,052	56,151	2,001	1,634	1,267	900	61,552	61,651	2,455	2,088	1,721	1,354
50,652	50,751	1,569	1,202	835	468	56,152	56,251	2,009	1,642	1,275	908	61,652	61,751	2,464	2,097	1,730	1,363
50,752	50,851	1,577	1,210	843	476	56,252	56,351	2,017	1,650	1,283	916	61,752	61,851	2,474	2,107	1,740	1,373
50,852	50,951	1,585	1,218	851	484	56,352	56,451	2,025	1,658	1,291	924	61,852	61,951	2,483	2,116	1,749	1,382
50,952	51,051	1,593	1,226	859	492	56,452	56,551	2,033	1,666	1,299	932	61,952	62,051	2,492	2,125	1,758	1,391
51,052 51,152	51,151 51,251	1,601 1,609	1,234 1,242	867 875	500 508	56,552 56,652	56,651 56,751	2,041 2,049	1,674 1,682	1,307 1,315	940 948	62,052 62,152	62,151 62,251	2,502 2,511	2,135 2,144	1,768 1,777	1,401 1,410
51,252	51,351	1,617	1,250	883	516	56,752	56,851	2,043	1,690	1,323	956	62,252	62,351	2,520	2,153	1,786	1,419
51,352	51,451	1,625	1,258	891	524	56,852	56,951	2,065	1,698	1,331	964	62,352	62,451	2,529	2,162	1,795	1,428
51,452	51,551	1,633	1,266	899	532	56,952	57,051	2,073	1,706	1,339	972	62,452	62,551	2,539		1,805	
51,552	51,651		1,274	907	540	57,052	57,151	2,081	1,714		980	62,552	62,651		2,181	1,814	1,447
51,652		1,649	1,282	915	548	57,152	57,251	2,089	1,722		988	62,652	62,751	,	2,190		
51,752		1,657	1,290	923	556	57,252	57,351		1,730		996	62,752	62,851		2,200		
51,852		1,665	1,298	931	564	57,352	57,451					62,852	62,951		2,209		
51,952 52,052		1,673 1,681	1,306 1,314	939 947	572 580	57,452 57,552	57,551 57,651	2,113 2 121	1,746 1,754		1,012	62,952 63,052	63,051 63,151		2,218 2,228	1,851 1,861	
52,052	,	1,689	1,322	947	588	57,652	57,751		1,762			63,152	63,251			1,870	
52,252		1,697	1,330	963	596	57,752	57,851	2,123	1,770			63,252	63,351			1,879	
52,352	52,451	1,705	1,338	971	604	57,852	57,951		1,778			63,352	63,451		2,255	1,888	
52,452		1,713	1,346	979	612	57,952	58,051			1,419		63,452	63,551		2,265	1,898	1,531
52,552		1,721	1,354	987	620	58,052	58,151		1,794			63,552	63,651			1,907	
52,652		1,729	1,362	995	628	58,152	58,251		1,802			63,652	63,751				
52,752		1,737	1,370		636	58,252	58,351					63,752	63,851		2,293		
52,852	52,951	1,/45	1,378	1,011	644	58,352	58,451	2,185	1,818	1,451	1,084	63,852	63,951	2,669	2,302	1,935	1,568
														Cor	ntinued	00 000	+ 0000

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A.B. Buttinoti 0 1 2 3 Buttinoti 0 1 2 3 63,362, 64,061 2,678, 2,311 1,544,1577 69,452 69,513 3,100 2,322 2,465 2,008 74,562 75,161 3,701 3,342 2,667 64,125 64,132 2,618 2,708 2,330 1,663 1,665 66,552 66,552 66,552 66,552 66,552 66,512 2,442 2,417 75,552 75,551 3,728 3,302 2,868 64,425 64,611 2,718 2,322 2,102 1,75 75,551 3,778 3,300 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,371 3,004 3,313 3,104 75,562 75,561 3,773 3,300 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,303 3,304 3,311 3,44	If Your Income Is Number of Dependents				If Your In	come ls		Num			If Your In	come ls		1 3,334 2,967 2,6 11 3,344 2,977 2,6 20 3,353 2,986 2,6 20 3,353 2,995 2,6 38 3,371 3,004 2,6 38 3,371 3,004 2,6 38 3,371 3,004 2,6 38 3,371 3,004 2,6 38 3,371 3,004 2,6 366 3,399 3,032 2,6 66 3,409 3,042 2,6 34 3,051 2,6 3,418 3,051 2,6 64 3,427 3,060 2,7 3,13 3,444 3,077 2,7 50 3,483 3,116 2,7 3,500 3,153 2,7 69 3,502 3,153 2,7 3,500 3,163 2,7 69 3,507 3,100 2,5 3,548 3,181 2,5				
63.822 64.051 2.671 2.881 2.811 1.944 1.877 64.162 64.162 64.162 64.162 64.162 64.172 1.954 1.837 64.162 64.172 1.988 1.994 1.854 1.994 1.854 1.994 <				-														
64.462 64.151 2.682 2.921 1.954 1.957 64.422 64.51 2.692 2.692 7.562 7.562 7.562 7.563 3.720 3.383 2.986 64.422 64.51 2.715 2.838 1.971 1.644 2.755 2.75 7.561 3.720 3.383 2.981 64.422 64.51 2.715 2.838 1.991 1.644 69.852 69.851 2.271 2.640 2.432 7.552 7.561 3.773 3.303 3.311 3.044 64.452 64.51 2.735 2.362 1.064 2.552 2.688 2.521 2.145 7.555 7.575 3.767 3.090 3.022 64.452 64.51 2.771 2.440 2.037 1.670 7.572 7.561 3.767 3.300 3.042 65.12 2.751 2.786 2.785 7.581 3.761 3.768 3.499 3.042 65.12 2.795																-		3 2,600
64,122 64,223 64,324 64,324 64,325 64,335 1275 238 3,311 3,014 64,425 64,515 278 238 1,991 1,620 70,152 70,551 2,762 75,551 3,773 3,300 3,033 64,425 64,651 2,774 2,402 2,702 1,763 2,700 3,783 3,701 3,703 3,703 3,703 3,703 3,703 3,703 3,701 7,753 3,701 7,753 3,703 3,701 7,753 3,701 3,701 7,753 3,703 3,713 3,701 7,753 3,720 2,952 2,562 1,751 3,720 2,952 2,565 1,751 3,720 2,952 2,565 3,713 3,701 7,752 7,551		·	'	,	'	'		,	· ·	,	'	, ,			'			2,000
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64.42 64.551 2.752 2.358 1.921 1.624 70.652 70.651 3.764 3.831 3.014 64.552 64.652 65.651 2.771 3.768 3.093 3.022 64.925 65.651 2.771 2.404 2.037 1.705 3.012 2.926 2.583 2.171 7.752 7.563 3.813 3.014 3.012 2.926 2.585 2.191 7.752 7.563 3.813 3.014 3.012 2.926 2.585 2.191 7.752 7.563 3.813 3.014 3.014 2.014 7.752 7.563 3.813 3.014 3.014 2.014 7.752 7.561 3.763 3.020 7.752 7.561 3.763		4,351	2,706		1,972	,	69,752	,		,	2,484	, ,		,	3,729		2,995	2,628
64,552 64,651 2.742 2.867 2.000 1.833 70,052 70,152 2.888 2.512 2.145 75,562 75,561 3.767 3.390 3.023 64,752 64,751 2.778 2.380 2.011 2.548 2.521 2.530 2.161 75,562 75,562 75,561 3.767 3.763 3.403 3.042 64,852 64,551 2.781 2.414 2.044 2.037 1.703 70,852 70,853 70,852 70,852 70,852 70,852 70,852 70,852 70,852 76,851 80,83 30,844 30,70 852 76,851 76,851 76,853 76,853 30,863 30,863 30,863 30,863 30,863		,	,		,		· · · · · · · · · · · · · · · · · · ·		,		,						,	2,637
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66,152 65,251 2,790 2,423 2,056 1,889 70,652 70,513 3,311 2,944 2,567 2,210 65,252 65,511 2,810 2,441 2,074 1,707 70,852 71,851 3,202 2,953 2,586 2,219 76,452 76,513 3,841 3,474 3,107 65,525 65,61 2,877 2,400 2,951 2,952 2,952 2,952 2,952 76,451 3,841 3,474 3,107 65,526 65,61 2,877 2,400 2,951 2,153 3,333 2,972 2,055 2,238 76,552 76,561 3,863 3,492 3,152 76,551 3,861 3,860 3,502 3,513 76,552 76,551 3,863 3,513 76,552 76,551 3,863 3,513 76,552 76,551 3,863 3,513 7,752 77,151 3,863 3,513 7,752 77,151 3,863 3,513 7,752 77,551 3,813 <th></th> <th>·</th> <th>'</th> <th>,</th> <th>,</th> <th>'</th> <th></th> <th>,</th> <th>,</th> <th>,</th> <th>,</th> <th>· ·</th> <th></th> <th></th> <th>'</th> <th>,</th> <th>'</th> <th>2,693</th>		·	'	,	,	'		,	,	,	,	· ·			'	,	'	2,693
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68,752 68,851 3,125 2,758 2,391 2,024 68,852 68,951 3,134 2,767 2,400 2,033 74,252 74,351 3,636 3,269 2,902 2,535 79,752 79,851 4,148 3,781 3,414 3,645 68,952 69,051 3,143 2,767 2,400 2,033 74,352 74,451 3,645 3,278 2,911 2,544 79,852 79,951 4,157 3,790 3,423 3,423 3,442 3,645 3,278 2,911 2,544 79,952 80,051 4,166 3,799 3,423 3,423 3,645 3,278 2,911 2,544 79,952 80,051 4,166 3,799 3,432 3,645 3,278 2,911 2,554 79,952 80,051 4,166 3,799 3,432 3,645 3,264 3,297 2,930 2,563 80,052 80,151 4,176 3,809 3,442 3,645 3,278 2,939 2,572 80,152 80,152 80,151 4,185 3,818 3,451 3,451 3	52 68	8,651	3,106				74,052	74,151	3,618	3,251	2,884	2,517	79,552	79,651	4,129			3,028
68,852 68,951 3,134 2,767 2,400 2,033 74,352 74,451 3,645 3,278 2,911 2,544 79,852 79,951 4,157 3,790 3,423 3,433 68,952 69,051 3,143 2,776 2,409 2,042 74,452 74,551 3,655 3,288 2,921 2,554 69,052 69,151 3,153 2,786 2,419 2,052 74,552 74,651 3,664 3,297 2,930 2,563 80,052 80,151 4,176 3,809 3,442 3,645 69,152 69,251 3,162 2,795 2,428 2,061 74,652 74,751 3,673 3,306 2,939 2,572 80,152 80,251 4,185 3,818 3,451 3,451 3,53														-				
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69,352 69,451 3,180 2,813 2,446 2,079 74,852 74,951 3,692 3,325 2,958 2,591 80,352 80,451 4,203 3,836 3,469 3														-				

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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 Inc	If Your Income Is Number of Dependents				If Your In	come ls		Num			If Your In	come ls		Num			
At Least	But not over	0	or Depe	nuents 2	3	At Least	But not over	0	of Depe 1	nuents 2	3	At Least	But not over	0	of Depe 1	nuents 2	3
80,452	80,551	4,213	3.846	3,479	3,112	85,952	86,051	4,724	4,357	3.990	3.623	91,452	91,551	5,236	4,869	4,502	4,135
80,552	80,651	4,222	3,855	3,488	3,121	86,052	86,151	4,734	4,367	4,000	3,633	91,552	91,651	5,245	4,878	4,511	4,144
80,652	80,751	4,231	3,864	3,497	3,130	86,152	86,251	4,743	4,376	4,009	3,642	91,652	91,751	5,254	4,887	4,520	4,153
80,752	80,851	4,241	3,874	3,507	3,140	86,252	86,351	4,752	4,385	4,018	3,651	91,752	91,851	5,264	4,897	4,530	4,163
80,852 80,952	<u>80,951</u> 81,051	4,250 4,259	3,883 3,892	3,516 3,525	3,149 3,158	86,352 86,452	<u>86,451</u> 86,551	<u>4,761</u> 4,771	4,394 4,404	4,027	3,660 3,670	91,852 91,952	<u>91,951</u> 92,051	<u>5,273</u> 5,282	4,906 4,915	4,539 4,548	4,172
81,052	81,151	4,269	3,902	3,535	3,168	86,552	86,651	4,780	4,413	4,037	3,679	92,052	92,151	5,292	4,925	4,558	4,191
81,152	81,251	4,278	3,911	3,544	3,177	86,652	86,751	4,789	4,422	4,055	3,688	92,152	92,251	5,301	4,934	4,567	4,200
81,252	81,351	4,287	3,920	3,553	3,186	86,752	86,851	4,799	4,432	4,065	3,698	92,252	92,351	5,310	4,943	4,576	4,209
81,352	81,451	4,296	3,929	3,562	3,195	86,852	86,951	4,808	4,441	4,074	3,707	92,352	92,451	5,319	4,952	4,585	4,218
81,452 81,552	81,551 81,651	4,306 4,315	3,939 3,948	3,572 3,581	3,205 3,214	86,952 87,052	87,051 87,151	4,817 4,827	4,450 4,460	4,083 4,093	3,716 3,726	92,452 92,552	92,551 92,651	5,329 5,338	4,962 4,971	4,595 4,604	4,228 4,237
81,652	81,751	4,313	3,957	3,590	3,223	87,152	87,251	4,836	4,469	4,102	3,735	92,652	92,051	5,347	4,980	4,613	4,246
81,752	81,851	4,334	3,967	3,600	3,233	87,252	87,351	4,845	4,478	4,111	3,744	92,752	92,851	5,357	4,990	4,623	4,256
81,852	81,951	4,343	3,976	3,609	3,242	87,352	87,451	4,854	4,487	4,120	3,753	92,852	92,951	5,366	4,999	4,632	4,265
81,952	82,051	4,352	3,985	3,618	3,251	87,452	87,551	4,864	4,497	4,130	3,763	92,952	93,051	5,375	5,008	4,641	4,274
82,052	82,151	4,362	3,995	3,628	3,261	87,552	87,651	4,873	4,506	4,139	3,772	93,052	93,151	5,385	5,018	4,651	4,284
82,152 82,252	82,251 82,351	4,371 4,380	4,004 4,013	3,637 3,646	3,270 3,279	87,652	87,751 87,851	4,882 4,892	4,515 4,525	4,148 4,158	3,781 3,791	93,152 93,252	93,251 93,351	5,394 5,403	5,027 5,036	4,660 4,669	4,293 4,302
82,352	82,451	4,389	4,022	3,655	3,288	87,852	87,951	4,901	4,534	4,167	3,800	93,352	93,451	5,412	5,000	4,678	4,311
82,452	82,551	4,399	4,032	3,665	3,298	87,952	88,051	4,910	4,543	4,176	3,809	93,452	93,551	5,422	5,055	4,688	4,321
82,552	82,651	4,408	4,041	3,674	3,307	88,052	88,151	4,920	4,553	4,186	3,819	93,552	93,651	5,431	5,064	4,697	4,330
82,652	82,751	4,417	4,050	3,683	3,316	88,152	88,251	4,929	4,562	4,195	3,828	93,652	93,751	5,440	5,073	4,706	4,339
82,752 82,852	82,851 82,951	4,427 4,436	4,060 4,069	3,693 3,702	3,326 3,335	88,252 88,352	88,351 88,451	4,938 4,947	4,571 4,580	4,204 4,213	3,837 3,846	93,752 93,852	93,851 93,951	5,450 5,450	5,083 5,092	4,716 4,725	4,349 4,358
82,952	83,051	4,430	4,009	3,702	3,335	88,452	88,551	4,947	4,580	4,213	3,856	93,952	94,051	<u>5,459</u> 5,468	5,101	4,725	4,356
83,052	83,151	4,455	4,088	3,721	3,354	88,552	88,651	4,966	4,599	4,232	3,865	94,052	94,151	5,478	5,111	4,744	4,377
83,152	83,251	4,464	4,097	3,730	3,363	88,652	88,751	4,975	4,608	4,241	3,874	94,152	94,251	5,487	5,120	4,753	4,386
83,252	83,351	4,473	4,106	3,739	3,372	88,752	88,851	4,985	4,618	4,251	3,884	94,252	94,351	5,496	5,129	4,762	4,395
83,352	83,451	4,482	4,115	3,748	3,381	88,852	88,951	4,994	4,627	4,260	3,893	94,352	94,451	5,505	5,138	4,771	4,404
83,452 83,552	83,551 83,651	4,492 4,501	4,125 4,134	3,758 3,767	3,391 3,400	88,952 89,052	89,051 89,151	5,003 5,013	4,636 4,646	4,269 4,279	3,902 3,912	94,452 94,552	94,551 94,651	5,515 5,524	5,148 5,157	4,781 4,790	4,414 4,423
83,652	83,751	4,510	4,143	3,776	3,409	89,152	89,251	5,022	4,655	4,288	3,921	94,652	94,751	5,533	5,166	4,799	4,432
83,752	83,851	4,520	4,153	3,786	3,419	89,252	89,351	5,031	4,664	4,297	3,930	94,752	94,851	5,543	5,176	4,809	4,442
83,852	83,951	4,529	4,162	3,795	3,428	89,352	89,451	5,040	4,673	4,306	3,939	94,852	94,951	5,552	5,185	4,818	4,451
83,952	84,051	4,538	4,171	3,804	3,437	89,452	89,551	5,050	4,683	4,316	3,949	94,952	95,051	5,561	5,194	4,827	4,460
84,052 84,152	84,151 84,251	4,548 4,557	4,181 4,190	3,814 3,823	3,447 3,456	89,552 89,652	89,651 89,751	5,059 5,068	4,692 4,701	4,325 4,334	3,958 3,967	95,052 95,152	95,151 95,251	5,571 5,580	5,204 5,213	4,837 4,846	4,470 4,479
84,252	84,351	4,566	4,199	3,832	3,465	89,752	89,851	5,078	4,711	4,344	3,977	95,252	95,351	5,589	5,222	4,855	4,488
84,352	84,451	4,575	4,208	3,841	3,474	89,852	89,951	5,087	4,720	4,353	3,986	95,352	95,451	5,598	5,231	4,864	4,497
84,452	84,551	4,585	4,218	3,851	3,484	89,952	90,051	5,096	4,729	4,362	3,995	95,452	95,551	5,608	5,241	4,874	4,507
84,552	84,651	4,594	4,227			90,052		5,106	4,739		4,005	95,552	95,651			4,883	
84,652	84,751	4,603	4,236	3,869	3,502	90,152	90,251	5,115		4,381	4,014	95,652	95,751	5,626	5,259	4,892	
84,752 84,852	84,851 84,951	4,613 4,622	4,246	3,879 3,888	3,512	90,252 90,352	90,351 90,451	5,124 5,133	4,757 4,766	4,390 4,399	4,023 4,032	95,752 95,852	95,851 95,951	5,636 5,645	5,269 5,278	4,902 4,911	
84,952	85,051	4,631	4,264	3.897		90,452	90,551	5,143	4,776	4,409	4,032	95,952	96,051	5,654	5,287	4,920	4,553
85,052	85,151	4,641	4,274	,	3,540	90,552	90,651	5,152	4,785	4,418	4,051	96,052	96,151	5,664	5,297	4,930	4,563
85,152	85,251	4,650	4,283	3,916	3,549	90,652	90,751	5,161	4,794	4,427	4,060	96,152	96,251	5,673	5,306	4,939	4,572
85,252	85,351	4,659	4,292	3,925	3,558	90,752	90,851	5,171	4,804	4,437		96,252	96,351	5,682	5,315		4,581
85,352	85,451	4,668	4,301	3,934	3,567	90,852	90,951	5,180	4,813		4,079	96,352	96,451	5,691	5,324	4,957	
85,452 85,552	85,551 85,651	4,678 4,687		3,944 3,953	3,577 3,586	90,952 91,052	91,051 91,151	5,189 5,199	4,822 4 832	4,455 4,465	4,088	96,452 96,552	96,551 96,651	5,701 5,710	5,334 5,343	4,967 4 976	4,600
85,652	85,751	4,696		3,962		91,152	91,251			4,403		96,652	96,751	5,719		4,970	
85,752	85,851	4,706		3,972		91,252	91,351			4,483		96,752	96,851	5,729		4,995	
85,852		4,715		3,981		91,352	91,451					96,852	96,951		5,371	5,004	4,637
														0.00			t nage

2018 California 2EZ Table Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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 Inc			Num of Depe		
At Least	But not over	0	1	2	3
96,952	97,051	5,747	5,380	5,013	4,646
97,052	97,151	5,757	5,390	5,023	4,656
97,152	97,251	5,766	5,399	5,032	4,665
97,252	97,351	5,775	5,408	5,041	4,674
97,352	97,451	5,784	5,417	5,050	4,683
97,452	97,551	5,794	5,427	5,060	4,693
97,552	97,651	5,803	5,436	5,069	4,702
97,652	97,751	5,812	5,445	5,078	4,711
97,752	97,851	5,822	5,455	5,088	4,721
97,852	97,951	5,831	5,464	5,097	4,730
97,952	98,051	5,840	5,473	5,106	4,739
98,052	98,151	5,850	5,483	5,116	4,749
98,152	98,251	5,859	5,492	5,125	4,758
98,252	98,351	5,868	5,501	5,134	4,767
98,352	98,451	5,877	5,510	5,143	4,776
98,452	98,551	5,887	5,520	5,153	4,786
98,552	98,651	5,896	5,529	5,162	4,795
98,652	98,751	5,905	5,538	5,171	4,804
98,752	98,851	5,915	5,548	5,181	4,814
98,852	98,951	5,924	5,557	5,190	4,823
98,952	99,051	5,933	5,566	5,199	4,832
99,052	99,151	5,943	5,576	5,209	4,842
99,152	99,251	5,952	5,585	5,218	4,851
99,252	99,351	5,961	5,594	5,227	4,860
99,352	99,451	5,970	5,603	5,236	4,869

If Your In	come ls		Num of Depe		
At Least	But not over	0	1	2	3
99,452	99,551	5,980	5,613	5,246	4,879
99,552	99,651	5,989	5,622	5,255	4,888
99,652	99,751	5,998	5,631	5,264	4,897
99,752	99,851	6,008	5,641	5,274	4,907
99,852	99,951	6,017	5,650	5,283	4,916
99,952	100,000	6,026	5,659	5,292	4,925

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to **ftb.ca.gov** Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Inc	come Is	nf	Numbe f Depend			If Your In	come ls	ſ	Numbe of Depend			If Your Inc	come ls		Numbe of Depend		
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	29,152	0	0	0	0	34,553	34,652	109	0	0	0	40,053	40,152	219	0	0	0
29,153	29,252	1	0	0	0	34,653	34,752	111	0	0	0	40,153	40,252	221	0	0	0
29,253	29,352	3	0	0	0	34,753	34,852	113	0	0	0	40,253	40,352	223	0	0	0
29,353	29,452	5	0	0	0	34,853	34,952	115	0	0	0	40,353	40,452	225	0	0	0
29,453	29,552	7	0	0	0	34,953	35,052	117	0	0	0	40,453	40,552	227	0	0	0
29,553	29,652	9	0	0	0	35,053	35,152	119	0	0	0	40,553	40,652	229	0	0	0
29,653 29,753	29,752 29.852	11 13	0	0	0	35,153	35,252	121	0	0	0	40,653	40,752	231	0	0	0
29,853	29,052	15	0	0	0	35,253	35,352 35,452	123 125	0 0	0 0	0	40,753 40,853	40,852 40,952	233 235	0	0	0
29,953	30,052	17	0	0	0	35,353	35,452	125	0	0	0	40,853	40,952	235	0	0	0
30,053	30,152	19	0	0	0	35,553	35,652	129	0	0	0	41,053	41,152	239	0	0	0
30,153	30,252	21	Ũ	Ő	Ő	35,653	35,752	131	0	0	ő	41,153	41,252	241	0	0	0
30,253	30,352	23	0	0	0	35,753	35,852	133	0	0	0	41,253	41,352	243	0	0	0
30,353	30,452	25	0	0	0	35,853	35,952	135	0	0	0	41,353	41,452	245	0	0	0
30,453	30,552	27	0	0	0	35,953	36,052	137	0	0	0	41,453	41,552	247	0	0	0
30,553	30,652	29	0	0	0	36,053	36,152	139	0	0	0	41,553	41,652	249	0	0	0
30,653	30,752	31	0	0	0	36,153	36,252	141	0	0	0	41,653	41,752	251	0	0	0
30,753	30,852	33	0	0	0	36,253	36,352	143	0	0	0	41,753	41,852	253	0	0	0
30,853	30,952	35	0	0	0	36,353	36,452	145	0	0	0	41,853	41,952	255	0	0	0
30,953	31,052	37	0	0	0	36,453	36,552	147	0	0	0	41,953	42,052	257	0	0	0
31,053	31,152	39	0	0	0	36,553	36,652	149	0	0	0	42,053	42,152	259	0	0	0
31,153 31,253	31,252 31,352	41 43	0	0	0	36,653	36,752	151	0	0	0	42,153	42,252	261	0	0	0
31,353	31,452	45	0	0	0	36,753	36,852	153 155	0 0	0 0	0	42,253	42,352	263 265	0	0	0
31,453	31,552	43	0	0	0	36,853 36,953	36,952 37,052	155	0	0	0	42,353 42,453	42,452 42,552	265 267	0	0	0
31,553	31,652	49	0	0	0	37,053	37,152	159	0	0	0	42,455	42,652	269	0	0	0
31,653	31,752	51	0 0	Ő	Ő	37,153	37,252	161	0	0	Ö	42,653	42,752	203	0	0	0
31,753	31,852	53	0	0	0	37,253	37,352	163	0	0	0	42,753	42,852	273	0	0	0
31,853	31,952	55	0	0	0	37,353	37,452	165	0	0	0	42,853	42,952	275	0	0	0
31,953	32,052	57	0	0	0	37,453	37,552	167	0	0	0	42,953	43,052	277	0	0	0
32,053	32,152	59	0	0	0	37,553	37,652	169	0	0	0	43,053	43,152	279	0	0	0
32,153	32,252	61	0	0	0	37,653	37,752	171	0	0	0	43,153	43,252	281	0	0	0
32,253	32,352	63	0	0	0	37,753	37,852	173	0	0	0	43,253	43,352	283	0	0	0
32,353	32,452	65	0	0	0	37,853	37,952	175	0	0	0	43,353	43,452	285	0	0	0
32,453	32,552	67	0	00	0	37,953	38,052	177	0	0	0	43,453	43,552	287	0	0	0
32,553 32,653	32,652 32,752	69 71	0	0	0	38,053	38,152	179	0	0	0	43,553	43,652	289	0	0	0
32,055	32,852	73	0	0	0	38,153 38,253	38,252 38,352	181 183	0	0	0	43,653 43,753	43,752 43,852	291 293	0	0 0	0
32,853	32,952	75	0	0	0	38,353	38,452	185	0	0	0	43,753	43,052	295	0	0	0
32,953	33,052	77	0	0	0	38,453	38,552	187	0	0	0	43,053	43,952	295	0	0	0
33,053	33,152	79	0	0	0	38,553	38,652	189	0	0	0	44,053	44,152	299	0	0	0
33,153	33,252	81	0	0	0	38,653	38,752	191	Ũ	Ő	Ő	44,153	44,252	301	Ũ	Ũ	0
33,253	33,352	83	0	0	0	38,753	38,852	193	0	0	0	44,253	44,352	303	0	0	0
33,353	33,452	85	0	0	0	38,853	38,952	195	0	0	0	44,353	44,452	305	0	0	0
33,453	33,552	87	0	0	0	38,953	39,052	197	0	0	0	44,453	44,552	307	0	0	0
33,553	33,652	89	0	0	0	39,053	39,152	199	0	0	0	44,553	44,652	309	0	0	0
33,653	33,752	91	0	0	0	39,153	39,252	201	0	0	0	44,653	44,752	311	0	0	0
33,753	33,852	93	0	0	0	39,253	39,352	203	0	0	0	44,753	44,852	313	0	0	0
33,853	33,952	95	0	0	0	39,353	39,452	205	0	0	0	44,853	44,952	315	0	0	0
33,953	34,052	97	0	0	0	39,453	39,552	207	0	0	0	44,953	45,052	317	0	0	0
34,053	34,152	99 101	0	0	0	39,553	39,652	209	0	0	0	45,053	45,152	319	0	0	0
34,153 34,253	34,252 34,352	101 103	0 0	0 0	0	39,653	39,752	211	0	0	0	45,153	45,252	321	0	0	0
34,253	34,352	105	0	0	0	39,753	39,852	213	0	0	0	45,253	45,352	323	0	0	0
34,453	34,452	105	0	0	0	39,853 39,953	39,952 40,052	215 217	0 0	0 0	0 0	45,353 45,453	45,452 45,552	325 327	0 0	0 0	0 0
- 1,100	- 1,001			<u> </u>	~	03,300	70,0JZ	211	0	U	U	40,400	-10,0JZ		tinued o		

- 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 Inc	come Is		Numbe of Depend			If Your In	come ls		Numb of Depen			If Your In	come ls		Numb of Deper		
At Least	But not over	0	1 Depend	2	3	At Least	But not over	0	01 Depen 1	2	3	At Least	But not over	0	01 Depei 1	2	3
45,553	45,652	329	0	0	0	51,053	51,152	475	108	0	0	56,553	56,652	695	328	0	0
45,653	45,752	331	0	0	0	51,153	51,252	479	112	0	0	56,653	56,752	699	332	0	0
45,753	45,852	333	0	0	0	51,253	51,352	483	116	0	0	56,753	56,852	703	336	0	0
45,853	45,952	335	0	0	0	51,353	51,452	487	120	0	0	56,853	56,952	707	340	0	0
45,953	46,052	337	0	0	0	51,453	51,552	491	124	0	0	56,953	57,052	711	344	0	0
46,053	46,152	339	0	0	0	51,553	51,652	495	128	0	0	57,053	57,152	715	348	0	0
46,153	46,252	341	0	0	0	51,653	51,752	499	132	0	0	57,153	57,252	719	352	0	0
46,253 46,353	46,352 46,452	343 345	0 0	0 0	0	51,753 51,853	51,852 51,952	503 507	136 140	0	0	57,253 57,353	57,352 57,452	723 727	356 360	0 0	0
40,353 46,453	40,452	345 347	0	0	0	51,853	52,052	511	140	0	0	57,453	57,552	731	364	0	0
46,553	46,652	349	0	0	0	52,053	52,152	515	148	0	0	57,553	57,652	735	368	1	0
46,653	46,752	351	0	0	Ő	52,153	52,252	519	152	0	0	57,653	57,752	739	372	5	0
46,753	46,852	353	0	0	0	52,253	52,352	523	156	0	0	57,753	57,852	743	376	9	0
46,853	46,952	355	0	0	0	52,353	52,452	527	160	0	0	57,853	57,952	747	380	13	0
46,953	47,052	357	0	0	0	52,453	52,552	531	164	0	0	57,953	58,052	751	384	17	0
47,053	47,152	359	0	0	0	52,553	52,652	535	168	0	0	58,053	58,152	755	388	21	0
47,153	47,252	361	0	0	0	52,653	52,752	539	172	0	0	58,153	58,252	759	392	25	0
47,253	47,352	363	0	0	0	52,753	52,852	543	176	0	0	58,253	58,352	763	396	29	0
47,353	47,452	365	0	0	0	52,853	52,952	547	180	0	0	58,353	58,452	767	400	33	0
47,453 47,553	47,552 47,652	<u>367</u> 369	0	00	0	52,953 53,053	<u>53,052</u> 53,152	<u>551</u> 555	<u>184</u> 188	0	0	58,453 58,553	58,552 58,652	771 775	404 408	<u>37</u> 41	0
47,653	47,052	309	4	0	0	53,153	53,152 53,252	559	192	0	0	58,653	58,752	779	408	41	0
47,753	47,852	373	6	0	0	53.253	53,352	563	196	0	0	58,753	58,852	783	416	49	0
47,853	47,952	375	8	0	0	53,353	53,452	567	200	0	0	58,853	58,952	787	420	53	0
47,953	48,052	377	10	Ő	0	53,453	53,552	571	204	Ő	Ő	58,953	59,052	791	424	57	0
48,053	48,152	379	12	0	0	53,553	53,652	575	208	0	0	59,053	59,152	795	428	61	0
48,153	48,252	381	14	0	0	53,653	53,752	579	212	0	0	59,153	59,252	799	432	65	0
48,253	48,352	383	16	0	0	53,753	53,852	583	216	0	0	59,253	59,352	803	436	69	0
48,353	48,452	385	18	0	0	53,853	53,952	587	220	0	0	59,353	59,452	807	440	73	0
48,453	48,552	387	20	0	0	53,953	54,052	591	224	0	0	59,453	59,552	811	444	77	0
48,553	48,652	389	22	0	0	54,053	54,152	595	228	0	0	59,553	59,652	815	448	81	0
48,653	48,752 48,852	391 393	24 26	0	0	54,153 54,253	54,252 54,352	599 603	232 236	0	0	59,653	59,752 59,852	819 823	452 456	85 89	0
48,753 48,853	46,652 48,952	393 395	28	0	0	54,255	54,352 54,452	603	230	0	0	59,753 59,853	59,652 59,952	827	456	09 93	0
40,055	40,952	397	30	0	0	54,353	54,452 54,552	611	240	0	0	59,055	60,052	831	464	93 97	0
49,053	49,152	399	32	0	0	54,553	54,652	615	248	0	0	60,053	60,152	835	468	101	0
49,153	49,252	401	34	0	0	54,653	54,752	619	252	0	0	60,153	60,252	839	472	105	0
49,253	49,352	403	36	0	0	54,753	54,852	623	256	0	0	60,253	60,352	843	476	109	0
49,353	49,452	407	40	0	0	54,853	54,952	627	260	0	0	60,353	60,452	847	480	113	0
49,453	49,552	411	44	0	0	54,953	55,052	631	264	0	0	60,453	60,552	851	484	117	0
49,553	49,652	415	48	0	0	55,053	55,152	635	268	0	0	60,553	60,652	855	488	121	0
49,653	49,752	419	52	0	0	55,153	55,252	639	272	0	0	60,653	60,752	859	492	125	0
49,753	49,852	423	56	0	0	55,253	55,352	643	276	0	0	60,753	60,852	863	496	129	0
49,853 49,953	49,952 50,052	427 431	60 64	0	0	55,353 55,453	55,452 55,552	647 651	280 284	0	0	60,853 60,953	60,952 61,052	867 871	500 504	133 137	0
49,953 50,053	50,052 50,152	431	68	00	0	55,553	55,652	655	284	0	0	61,053	61,152	875	<u> </u>	141	0
50,053 50,153	50,152	435	72	0	0	55,653	55,052 55,752	659	200	0	0	61,153	61,252	879	508	141	0
50,253	50,352	443	76	0	0	55.753	55,852	663	296	0	0	61,253	61,352	883	516	149	0
50,353	50,452	447	80	0	0	55,853	55,952	667	300	0	0	61,353	61,452	887	520	153	0
50,453	50,552	451	84	0	0	55,953	56,052	671	304	0	0	61,453	61,552	891	524	157	0
50,553	50,652	455	88	0	0	56,053	56,152	675	308	0	0	61,553	61,652	895	528	161	0
50,653	50,752	459	92	0	0	56,153	56,252	679	312	0	0	61,653	61,752	899	532	165	0
50,753	50,852	463	96	0	0	56,253	56,352	683	316	0	0	61,753	61,852	903	536	169	0
50,853 50,953	50,952	467	100	0	0	56,353	56,452	687	320	0	0	61,853	61,952	907	540	173	0
	51,052	471	104	0	0	56,453	56,552	691	324	0	0	61,953	62,052	911	544	177	0

- 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 Inc	come ls		Numb of Depen			If Your In	come ls		Numb of Deper			If Your In	come ls		Numb of Deper		
At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	u Depei 1	2	3	At Least	But not over	0	UI Depei	2	3
62,053	62,152	915	548	181	0	67,553	67,652	1,135	768	401	34	73,053	73,152	1,362	995	628	261
62,153	62,252	919	552	185	0	67,653	67.752	1,139	772	405	38	73,153	73,252	1,368	1.001	634	267
62,253	62,352	923	556	189	0	67,753	67,852	1,143	776	409	42	73,253	73,352	1,374	1,007	640	273
62,353	62,452	927	560	193	0	67,853	67,952	1,147	780	413	46	73,353	73,452	1,380	1,013	646	279
62,453	62,552	931	564	197	0	67,953	68,052	1,151	784	417	50	73,453	73,552	1,386	1,019	652	285
62,553	62,652	935	568	201	0	68,053	68,152	1,155	788	421	54	73,553	73,652	1,392	1,025	658	291
62,653	62,752	939	572	205	0	68,153	68,252	1,159	792	425	58	73,653	73,752	1,398	1,031	664	297
62,753 62,853	62,852 62,952	943 947	576 580	209 213	0	68,253 68,353	68,352 68,452	1,163 1,167	796 800	429 433	62 66	73,753 73,853	73,852 73,952	1,404 1,410	1,037 1,043	670 676	303 309
62,953	63.052	951	584	213	0	68,453	68,552	1,171	804	433	70	73,953	74,052	1,416	1,043	682	315
63,053	63,152	955	588	221	0	68,553	68,652	1,175	808	441	74	74,053	74,152	1,422	1,055	688	321
63,153	63,252	959	592	225	0	68,653	68,752	1,179	812	445	78	74,153	74,252	1,428	1,061	694	327
63,253	63,352	963	596	229	0	68,753	68,852	1,183	816	449	82	74,253	74,352	1,434	1,067	700	333
63,353	63,452	967	600	233	0	68,853	68,952	1,187	820	453	86	74,353	74,452	1,440	1,073	706	339
63,453	63,552	971	604	237	0	68,953	69,052	1,191	824	457	90	74,453	74,552	1,446	1,079	712	345
63,553	63,652	975	608	241	0	69,053	69,152	1,195	828	461	94	74,553	74,652	1,452	1,085	718	351
63,653	63,752	979	612	245	0	69,153	69,252	1,199	832	465	98	74,653	74,752	1,458	1,091	724	357
63,753	63,852	983 987	616 620	249	0	69,253	69,352	1,203	836 840	469	102 106	74,753	74,852 74,952	1,464 1,470	1,097	730 736	363 369
63,853 63,953	63,952 64,052	907 991	620 624	253 257	0	69,353 69,453	69,452 69,552	1,207 1,211	844 844	473 477	110	74,853 74,953	74,952	1,470	1,103 1,109	730	309 375
64,053	64,152	995	628	261	0	69,553	69,652	1,215	848	481	114	75,053	75,152	1,482	1,115	748	381
64,153	64,252	999	632	265	0	69,653	69,752	1,219	852	485	118	75,153	75,252	1,488	1,121	754	387
64,253	64,352	1,003	636	269	0	69,753	69,852	1,223	856	489	122	75,253	75,352	1,494	1,127	760	393
64,353	64,452	1,007	640	273	0	69,853	69,952	1,227	860	493	126	75,353	75,452	1,500	1,133	766	399
64,453	64,552	1,011	644	277	0	69,953	70,052	1,231	864	497	130	75,453	75,552	1,506	1,139	772	405
64,553	64,652	1,015	648	281	0	70,053	70,152	1,235	868	501	134	75,553	75,652	1,512	1,145	778	411
64,653	64,752	1,019	652	285	0	70,153	70,252	1,239	872	505	138	75,653	75,752	1,518	1,151	784	417
64,753 64,853	64,852 64,952	1,023 1,027	656 660	289 293	0	70,253	70,352 70,452	1,243 1,247	876 880	509 513	142 146	75,753 75,853	75,852 75,952	1,524 1,530	1,157 1,163	790 796	423 429
64,953	65,052	1,027	664	293	0	70,353	70,452	1,247	884	513	150	75,953	76,052	1,530	1,169	802	429
65,053	65,152	1,035	668	301	0	70,553	70,652	1,255	888	521	154	76,053	76,152	1,542	1,175	808	441
65,153	65,252	1,039	672	305	0	70,653	70,752	1,259	892	525	158	76,153	76,252	1,548	1,181	814	447
65,253	65,352	1,043	676	309	0	70,753	70,852	1,263	896	529	162	76,253	76,352	1,554	1,187	820	453
65,353	65,452	1,047	680	313	0	70,853	70,952	1,267	900	533	166	76,353	76,452	1,560	1,193	826	459
65,453	65,552	1,051	684	317	0	70,953	71,052	1,271	904	537	170	76,453	76,552	1,566	1,199	832	465
65,553	65,652	1,055	688	321	0	71,053	71,152	1,275	908	541	174	76,553	76,652	1,572	1,205	838	471
65,653 65,753	65,752 65,852	1,059 1,063	692 696	325 329	0	71,153	71,252 71,352	1,279 1,283	912 916	545 549	178 182	76,653 76,753	76,752 76,852	1,578 1,584	1,211 1,217	844 850	477 483
65,853	65,952	1,003	700	333	0	71,253	71,452	1,203	920	553	186	76,853	76,952	1,590	1,223	856	489
65,953	66,052	1,071	704	337	0	71,453	71,552	1,291	924	557	190	76,953	77,052	1,596	1,229	862	495
66,053	66,152		708	341	0	71,553	71,652		928	561	194	77,053	77,152		1,235	868	501
66,153	66,252		712	345	0	71,653	71,752		932	565	198	77,153	77,252		1,241	874	507
66,253	66,352		716	349	0	71,753	71,852		936	569	202	77,253	77,352		1,247	880	513
66,353		1,087	720	353	0	71,853	71,952		940	573	206	77,353		1,620	1,253	886	519
66,453	66,552		724	357	0	71,953	72,052		944	577	210	77,453	77,552		1,259	892	525
66,553		1,095	728	361	0	72,053	72,152		948 052	581	214	77,553		1,632	1,265	898	531
66,653 66,753	66,752 66,852	1,099	732 736	365 369	0	72,153 72,253	72,252 72,352		952 956	585 589	218 222	77,653 77,753	77,752 77,852	1,638	1,271 1,277	904 910	537 543
66,853	66,952		730	373	6	72,253	72,352		956 960	509 593	222	77,853		1,650	1,277	910 916	545 549
66,953		1,111	744	377	10	72,453		1,331	964	597	230	77,953		1,656	1,289	922	555
67,053		1,115	748	381	14	72,553	72,652		968	601	234	78,053		1,662	1,295	928	561
67,153		1,119	752	385	18	72,653	72,752		972	605	238	78,153	78,252	1,668	1,301	934	567
67,253	67,352	1,123	756	389	22	72,753	72,852		977	610	243	78,253		1,674	1,307	940	573
67,353	67,452		760	393	26	72,853	72,952		983	616	249	78,353		1,680	1,313	946	579
67,453	67,552	1,131	764	397	30	72,953	73,052	1,356	989	622	255	78,453	78,552	1,686	1,319	952	585

- 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 Inc	come ls		Num of Depe			If Your In	icome Is		Num of Depe			If Your Inc	come ls		Num of Depe		
At Least	But not over	0	01 Depe 1	100mms 2	3	At Least	But not over	0	01 Depe	2	3	At Least	But not over	0	01 Depe 1	2	3
78,553	78,652	1,692	1,325	958	591	84,053	84,152	2,022	1,655	1,288	921	89,553	89,652	2,352	1,985	1,618	1,251
78,653	78,752	1,698	1,331	964	597	84,153	84,252	2,028	1,661	1,294	927	89,653	89,752	2,358	1,991	1,624	1,257
78,753	78,852	1,704	1,337	970	603	84,253	84,352	2,034	1,667	1,300	933	89,753	89,852	2,364	1,997	1,630	1,263
78,853	78,952	1,710	1,343	976	609	84,353	84,452	2,040	1,673	1,306	939	89,853	89,952	2,370	2,003	1,636	1,269
78,953	<u>79,052</u> 79,152	<u>1,716</u> 1,722	<u>1,349</u> 1,355	<u>982</u> 988	615 621	84,453 84,553	84,552 84,652	2,046 2,052	<u>1,679</u> 1,685	<u>1,312</u> 1,318	945 951	89,953 90,053	<u>90,052</u> 90,152	2,376	2,009	<u>1,642</u> 1,648	1,275 1,281
79,153	79,152	1,722	1,355	900 994	627	84,653	84,752	2,052	1,691	1,310	957	90,055	90,152 90,252	2,388	2,013	1,654	1,287
79,253	79,352	1,734	1,367	1,000	633	84,753	84,852	2,064	1,697	1,330	963	90,253	90,352	2,394	2,027	1,660	1,293
79,353	79,452	1,740	1,373	1,006	639	84,853	84,952	2,070	1,703	1,336	969	90,353	90,452	2,400	2,033	1,666	1,299
79,453	79,552	1,746	1,379	1,012	645	84,953	85,052	2,076	1,709	1,342	975	90,453	90,552	2,406	2,039	1,672	1,305
79,553	79,652	1,752	1,385	1,018	651	85,053	85,152	2,082	1,715	1,348	981	90,553	90,652	2,412	2,045	1,678	1,311
79,653	79,752	1,758	1,391	1,024	657	85,153	85,252	2,088	1,721	1,354	987	90,653	90,752	2,418	2,051		1,317
79,753	79,852	1,764	1,397	1,030	663	85,253	85,352	2,094	1,727	1,360	993 999	90,753	90,852	2,424	2,057	1,690	1,323
79,853 79,953	79,952 80,052	1,770 1,776	1,403 1,409	1,036 1,042	669 675	85,353 85,453	85,452 85,552	2,100 2,106	1,733 1,739	1,366 1,372	1.005	90,853 90,953	90,952 91,052	2,430 2,436	2,063 2,069	1,696 1,702	1,329 1,335
80,053	80,152	1,782	1,415	1,042	681	85.553	85,652	2,112	1,745	1,378	1,003	91,053	91,152	2,442	2,003	1,702	1,341
80,153	80,252	1,788	1,421	1,054	687	85,653	85,752	2,118	1,751	1,384	1,017	91,153	91,252	2,448	2,081	1,714	1,347
80,253	80,352	1,794	1,427	1,060	693	85,753	85,852	2,124	1,757	1,390	1,023	91,253	91,352	2,454	2,087	1,720	1,353
80,353	80,452	1,800	1,433	1,066	699	85,853	85,952	2,130	1,763	1,396	1,029	91,353	91,452	2,460	2,093	1,726	1,359
80,453	80,552	1,806	1,439	1,072	705	85,953	86,052	2,136	1,769	1,402	1,035	91,453	91,552	2,466	2,099	1,732	1,365
80,553	80,652	1,812	1,445	1,078	711	86,053	86,152	2,142	1,775	1,408	1,041	91,553	91,652	2,472	2,105	1,738	1,371
80,653 80,753	80,752 80,852	1,818 1,824	1,451 1,457	1,084 1,090	717 723	86,153 86,253	86,252 86,352	2,148 2,154	1,781 1,787	1,414 1,420	1,047 1,053	91,653 91,753	91,752 91,852	2,478 2,484	2,111 2,117	1,744 1,750	1,377 1,383
80,853	80,952	1,830	1,463	1,090	729	86,353	86,452	2,154	1,793	1,420	1,059	91,853	91,952	2,404	2,117	1,756	1,389
80,953	81,052	1,836	1,469	1,102	735	86,453	86.552	2,166	1,799	1,432	1,065	91,953	92,052	2,496	2,129	1,762	1,395
81,053	81,152	1,842	1,475	1,108	741	86,553	86,652	2,172	1,805	1,438	1,071	92,053	92,152	2,502	2,135	1,768	1,401
81,153	81,252	1,848	1,481	1,114	747	86,653	86,752	2,178	1,811	1,444	1,077	92,153	92,252	2,508	2,141	1,774	1,407
81,253	81,352	1,854	1,487	1,120	753	86,753	86,852	2,184	1,817	1,450	1,083	92,253	92,352	2,514	2,147	1,780	1,413
81,353	81,452	1,860	1,493	1,126	759	86,853	86,952	2,190	1,823	1,456	1,089	92,353	92,452	2,520	2,153	1,786	1,419
81,453	<u>81,552</u> 81,652	<u>1,866</u> 1,872	1,499 1,505	<u>1,132</u> 1,138	765 771	86,953 87,053	87,052	<u>2,196</u> 2,202	<u>1,829</u> 1,835	1,462	1,095 1,101	92,453 92,553	<u>92,552</u> 92,652	2,526	<u>2,159</u> 2,165	<u>1,792</u> 1,798	<u>1,425</u> 1,431
81,553 81,653	81,752	1,878	1,505	1,130	777	87,153	87,152 87,252	2,202	1,841	1,468 1,474	1,107	92,553	92,052 92,752	2,532	2,105	1,790	1,431
81,753	81,852	1,884	1,517	1,150	783	87,253	87,352	2,214	1,847	1,480	1,113	92,753	92,852	2,544	2,177	1,810	1,443
81,853	81,952	1,890	1,523	1,156	789	87,353	87,452	2,220	1,853	1,486	1,119	92,853	92,952	2,550	2,183	1,816	1,449
81,953	82,052	1,896	1,529	1,162	795	87,453	87,552	2,226	1,859	1,492	1,125	92,953	93,052	2,556	2,189	1,822	1,455
82,053	82,152	1,902	1,535	1,168	801	87,553	87,652	2,232	1,865	1,498	1,131	93,053	93,152	2,562	2,195	1,828	1,461
82,153	82,252	1,908	1,541	1,174	807	87,653	87,752	2,238	1,871	1,504	1,137	93,153	93,252	2,568	2,201	1,834	1,467
82,253	82,352	1,914	1,547	1,180	813	87,753	87,852	2,244	1,877	1,510	1,143	93,253	93,352	2,574	2,207	1,840	1,473
82,353 82,453	82,452 82,552	1,920 1,926	1,553 1,559	1,186 1,192	819 825	87,853 87,953	87,952 88,052	2,250 2,256	1,883 1,889	1,516 1,522	1,149 1,155	93,353 93,453	93,452 93,552	2,580 2,586	2,213 2,219	1,846 1,852	1,479 1,485
82,553	82,652	,	1,565		831	88,053	88,152					93,553	93,652				,
82,653	82,752		1,571		837	88,153	88,252					93,653	93,752				
82,753		1,944	1,577		843	88,253	88,352					93,753	93,852				
82,853	82,952	1,950	1,583	1,216	849	88,353	88,452	2,280	1,913	1,546	1,179	93,853	93,952	2,610	2,243	1,876	1,509
82,953	83,052		1,589		855	88,453	88,552					93,953	94,052		2,249		
83,053		1,962		1,228	861	88,553	88,652		1,925			94,053	94,152			1,888	
83,153		1,968		1,234	867 873	88,653	88,752		1,931	1,564		94,153	94,252		2,261	1,894	
83,253 83,353		1,974 1,980	1,607 1,613		873 879	88,753 88,853	88,852 88,952			1,570		94,253 94,353	94,352 94,452		2,267 2,273	1,900 1,906	
83,453	,	1,986		1,240	885	88,953	89,052		1,949	1,582		94,353	94,452 94,552		2,273	1,900	
83,553		1,992		1,258	891	89,053	89,152		1,955	1,588		94,553	94,652		2,285	1,918	
83,653		1,998		1,264	897	89,153	89,252	2,328	1,961	1,594	1,227	94,653	94,752			1,924	
83,753	83,852		1,637		903	89,253	89,352		1,967			94,753	94,852		2,297		
83,853	83,952		1,643		909	89,353	89,452		1,973			94,853	94,952		2,303		
83,953	84,052	2,016	1,649	1,282	915	89,453	89,552	2,346	1,979	1,612	1,245	94,953	95,052	2,676	2,309	1,942	1,575
														0	haunt		

- 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 In	come ls		Num			If Your In	come ls		Num			If Your In	icome Is		Num		
At	But not	n	of Depe		3	At	But not	0	of Depe 1		2	At	But not	n	of Depe	ndents 2	2
Least 95,053	over 95,152	0 2,682	1 2,315	2 1,948	ہ 1,581	Least 100,553	over 100,652	0 3,073	2,706	2 2,339	3 1,972	Least 106,053	over 106,152	0 3,513	1 3,146	2 2,779	3 2,412
95,153	95,252	2,688	2,321	1,954	1,587	100,653	100,752	3,081	2,714	2,347	1,980	106,153	106,252	3,521	3,154	2,787	2,420
95,253	95,352	2,694	2,327	1,960	1,593	100,753	100,852	3,089	2,722	2,355	1,988	106,253	106,352	3,529	3,162	2,795	2,428
95,353	95,452	2,700	2,333	1,966	1,599	100,853	100,952	3,097	2,730	2,363	1,996	106,353	106,452	3,537	3,170	2,803	2,436
95,453 95,553	<u>95,552</u> 95,652	2,706	2,339 2,345	<u>1,972</u> 1,978	<u>1,605</u> 1,611	100,953 101,053	101,052 101,152	3,105 3,113	2,738	2,371 2,379	2,004 2,012	106,453 106,553	106,552 106,652	3,545 3,553	<u>3,178</u> 3,186	2,811 2,819	2,444 2,452
95,653	95.752	2,718	2,351	1,984	1,617	101,153	101,252	3,121	2,754	2,387	2,012	106,653	106,752	3,561	3,194	2,827	2,460
95,753	95,852	2,724	2,357	1,990	1,623	101,253	101,352	3,129	2,762	2,395	2,028	106,753	106,852	3,569	3,202	2,835	2,468
95,853	95,952	2,730	2,363	1,996	1,629	101,353	101,452	3,137	2,770	2,403	2,036	106,853	106,952	3,577	3,210	2,843	2,476
95,953	96,052	2,736	2,369	2,002	1,635	101,453	101,552	<u>3,145</u> 3,153	2,778	2,411	2,044 2,052	106,953	107,052	3,585 3,593	3,218 3,226	2,851	2,484 2,492
96,053 96,153	96,152 96,252	2,742 2,748	2,375	2,008	1,641 1,647	101,553	101,652 101,752	3,155	2,786 2,794	2,419 2,427	2,052	107,053 107,153	107,152 107,252	3,593 3,601	3,220 3,234	2,859 2,867	2,492
96,253	96,352	2,754	2,387	2,020	1,653	101,753	101,852	3,169	2,802	2,435	2,068	107,253	107,352	3,609	3,242	2,875	2,508
96,353	96,452	2,760	2,393	2,026	1,659	101,853	101,952	3,177	2,810	2,443	2,076	107,353	107,452	3,617	3,250	2,883	2,516
96,453	96,552	2,766	2,399	2,032	1,665	101,953	102,052	3,185	2,818	2,451	2,084	107,453	107,552	3,625	3,258	2,891	2,524
96,553 96,653	96,652 96,752	2,772 2,778	2,405 2,411	2,038 2,044	1,671 1,677	102,053 102,153	102,152 102,252	3,193 3,201	2,826 2,834	2,459 2,467	2,092 2,100	107,553	107,652 107,752	3,633 3,641	3,266 3,274	2,899 2,907	2,532 2,540
96,753	96,852	2,7784	2,417	2,044	1,683	102,155	102,252	3,201	2,842	2,407	2,100	107,653 107,753	107,852	3,649	3,274	2,907	2,540
96,853	96,952	2,790	2,423	2,056	1,689	102,353	102,452	3,217	2,850	2,483	2,116	107,853	107,952	3,657	3,290	2,923	2,556
96,953	97,052	2,796	2,429	2,062	1,695	102,453	102,552	3,225	2,858	2,491	2,124	107,953	108,052	3,665	3,298	2,931	2,564
97,053	97,152	2,802	2,435	2,068	1,701	102,553	102,652	3,233	2,866	2,499	2,132	108,053	108,152	3,673	3,306	2,939	2,572
97,153 97,253	97,252 97,352	2,808 2,814	2,441 2,447	2,074 2,080	1,707 1,713	102,653	102,752 102,852	3,241 3,249	2,874 2,882	2,507 2,515	2,140 2,148	108,153 108,253	108,252 108,352	3,681 3,689	3,314 3,322	2,947 2,955	2,580 2,588
97,353	97,452	2,820	2,453	2,000	1,719	102,755	102,052	3,243	2,890	2,523	2,140	108,353	108,452	3,697	3,330	2,963	2,596
97,453	97,552	2,826	2,459	2,092	1,725	102,953	103,052	3,265	2,898	2,531	2,164	108,453	108,552	3,705	3,338	2,971	2,604
97,553	97,652	2,833	2,466	2,099	1,732	103,053	103,152	3,273	2,906	2,539	2,172	108,553	108,652	3,713	3,346	2,979	2,612
97,653	97,752	2,841	2,474	2,107	1,740	103,153	103,252	3,281	2,914	2,547	2,180	108,653	108,752	3,721	3,354	2,987	2,620
97,753 97,853	97,852 97,952	2,849 2,857	2,482 2,490	2,115 2,123	1,748 1,756	103,253	103,352 103,452	3,289 3,297	2,922 2,930	2,555 2,563	2,188 2,196	108,753 108,853	108,852 108,952	3,729 3,737	3,362 3,370	2,995 3,003	2,628 2,636
97,953	98,052	2,865	2,498	2,120	1,764	103,453	103,552	3,305	2,938	2,500	2,204	108,953	109,052	3,745	3,378	3,011	2,644
98,053	98,152	2,873	2,506	2,139	1,772	103,553	103,652	3,313	2,946	2,579	2,212	109,053	109,152	3,753	3,386	3,019	2,652
98,153	98,252	2,881	2,514	2,147	1,780	103,653	103,752	3,321	2,954	2,587	2,220	109,153	,	3,761	3,394	3,027	2,660
98,253	98,352	2,889	2,522	2,155	1,788	103,753	103,852	3,329	2,962	2,595	2,228	109,253	109,352	3,769	3,402	3,035	2,668
98,353 98,453	98,452 98,552	2,897 2,905	2,530 2,538	2,163 2,171	1,796 1,804	103,853 103,953	103,952 104,052	3,337 3,345	2,970 2,978	2,603 2,611	2,236 2,244	109,353 109,453	109,452 109,552	3,777 3,785	3,410 3,418	3,043 3,051	2,676 2,684
98,553	98,652	2,913	2,546	2,179	1,812	104,053	104,152	3,353	2,986	2,619	2,252	109,553	109,652	3,793	3,426	3,059	2,692
98,653	98,752	2,921	2,554	2,187	1,820	104,153	104,252	3,361	2,994	2,627	2,260	109,653	109,752	3,801	3,434	3,067	2,700
98,753	98,852	2,929	2,562	2,195	1,828	104,253	104,352	3,369	3,002	2,635	2,268	109,753	109,852	3,809	3,442	3,075	2,708
98,853 98,953	98,952 99,052	2,937 2,945	2,570 2,578	2,203 2,211	1,836 1,844	104,353	104,452 104,552	3,377 3,385	3,010 3,018	2,643 2,651	2,276 2,284	109,853	109,952 110,052	3,817 3,825	3,450 3,458	3,083 3,091	2,716 2,724
99,053	99,152	2,953	2,586	2,219	1,852		104,652	3,393	3,026	2,659	2,204		110,052	3,833	3,466	3,099	2,732
99,153	99,252						104,752		3,034				110,252				
99,253		2,969		2,235			104,852		3,042				110,352	,	3,482		
99,353	99,452			2,243			104,952			2,683			110,452			3,123	
99,453 99,553	<u>99,552</u> 99,652			2,251 2,259			105,052 105,152			2,691 2,699			110,552 110,652		3,498	3,131	
99,653		2,995		2,259			105,152			2,035			110,052			3,139	
99,753		3,009	2,642	2,275	1,908	105,253	105,352	3,449	3,082	2,715	2,348		110,852		3,522	3,155	2,788
99,853		3,017		2,283			105,452			2,723			110,952			3,163	
				2,291			105,552			2,731			111,052		3,538		
	100,152 100,252			2,299 2,307			105,652 105,752			2,739 2,747			111,152 111,252		3,546 3,554	3,179 3,187	
	100,352			2,315			105,852		3,122				111,352		3,562		
100,353	100,452	3,057	2,690	2,323	1,956	105,853	105,952	3,497	3,130	2,763	2,396	111,353	111,452	3,937	3,570	3,203	2,836
100,453	100,552	3,065	2,698	2,331	1,964	105,953	106,052	3,505	3,138	2,771	2,404	111,453	111,552	3,945	3,578	3,211	2,844
														Cor	hound	on nov	t nage

- 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 In	come ls		Num of Depo			If Your In	icome Is		Num of Dene			If Your In	ncome Is		Num		
At Least	But not over	0	of Depe 1	110eniis 2	3	At Least	But not over	0	of Depe 1	2	3	At Least	But not over	0	of Depe 1	110eniis 2	3
111,553	111,652	3,953	3,586	3,219	2,852	117,053	117,152	4,393	4,026	3.659	3,292	122,553	122,652	4,854	4,487	4,120	3,753
111,653	111,752	3,961	3,594	3,227	2,860	117,153	117,252	4,401	4,034	3,667	3,300	122,653	122,752	4,864	4,497	4,130	3,763
-	111,852	3,969	3,602	3,235	2,868	117,253	,	4,409	4,042	3,675	3,308	122,753	-	4,873	4,506	4,139	3,772
	111,952 112,052	3,977 3,985	3,610 3,618	3,243 3,251	2,876 2,884	117,353 117,453	117,452 117,552	4,417 4,425	4,050 4,058	3,683 3,691	3,316 3,324	122,853 122,953	122,952 123,052	4,882 4,891	4,515 4,524	4,148 4,157	3,781 3,790
		3,993	3,626	3,259	2,892	117,553	117,652	4,433	4,066	3,699	3,332	123,053	123,152	4,901	4,534	4,167	3,800
112,153	112,252	4,001	3,634	3,267	2,900	117,653	,	4,441	4,074	3,707	3,340	123,153		4,910	4,543	4,176	3,809
,	112,352	4,009	3,642	3,275	2,908	117,753	,	4,449	4,082	3,715	3,348	123,253	,	4,919	4,552	4,185	3,818
	112,452 112,552	4,017 4,025	3,650 3,658	3,283 3,291	2,916 2,924	117,853 117,953	117,952 118,052	4,457 4,465	4,090 4,098	3,723 3,731	3,356 3,364	123,353 123,453	123,452 123,552	4,929 4,938	4,562 4,571	4,195 4,204	3,828 3,837
-	112,652	4,033	3,666	3,299	2,932	118,053	118,152	4,473	4,106	3,739	3,372	123,553	123,652	4,947	4,580	4,213	3,846
112,653	112,752	4,041	3,674	3,307	2,940	118,153	118,252	4,481	4,114	3,747	3,380	123,653	123,752	4,957	4,590	4,223	3,856
	112,852	4,049	3,682	3,315	2,948	118,253	,	4,489	4,122	3,755	3,388	123,753	,	4,966	4,599	4,232	3,865
-	112,952 113,052	4,057 4,065	3,690 3,698	3,323 3,331	2,956 2,964	118,353 118,453	118,452 118,552	4,497 4,505	4,130 4,138	3,763 3,771	3,396 3,404	123,853 123,953	123,952 124,052	4,975 4,984	4,608 4,617	4,241 4,250	3,874 3,883
	113,152	4,003	3,706	3.339	2,972	118,553	,	4,513	4,146	3,779	3,412	124,053		4,994	4,627	4,260	3,893
113,153	113,252	4,081	3,714	3,347	2,980	118,653	118,752	4,521	4,154	3,787	3,420	124,153	,	5,003	4,636	4,269	3,902
		4,089	3,722	3,355	2,988	118,753	,	4,529	4,162	3,795	3,428	124,253	-	5,012	4,645	4,278	3,911
	113,452 113.552	4,097	3,730 3,738	3,363 3,371	2,996 3,004	118,853 118,953		4,537 4,545	4,170	3,803 3,811	3,436	124,353 124,453	124,452 124,552	5,022 5,031	4,655	4,288 4,297	3,921
113,455	- /	<u>4,105</u> 4,113	3,746	3,379	3,004	119.053	<u>119,052</u> 119,152	4,553	<u>4,178</u> 4,186	3,819	<u>3,444</u> 3,452	124,455	124,552	5,031	<u>4,664</u> 4,673	4,297	3,930 3,939
	,	4,121	3,754	3,387	3,020	119,153	-	4,561	4,194	3,827	3,460	124,653		5,050	4,683	4,316	3,949
	113,852	4,129	3,762	3,395	3,028	119,253	,	4,569	4,202	3,835	3,468	124,753	,	5,059	4,692	4,325	3,958
	113,952	4,137	3,770	3,403	3,036	119,353	- , -	4,577	4,210	3,843	3,476	124,853		5,068	4,701	4,334	3,967
113,953 114,053	<u>114,052</u> 114,152	4,145 4,153	3,778 3,786	<u>3,411</u> 3,419	3,044 3,052	119,453 119,553	<u>119,552</u> 119,652	4,585	4,218 4,226	3,851 3,859	3,484 3,492	124,953 125,053	125,052 125,152	5,077 5,087	4,710	4,343	3,976 3,986
1	114,252	4,161	3,794	3,427	3,060	119,653	119,752	4,601	4,234	3,867	3,500	125,153	125,252	5,096	4,729	4,362	3,995
	114,352	4,169	3,802	3,435	3,068	119,753	119,852	4,609	4,242	3,875	3,508	125,253	125,352	5,105	4,738	4,371	4,004
	114,452	4,177	3,810	3,443	3,076	119,853	119,952	4,617	4,250	3,883	3,516	125,353	125,452	5,115	4,748	4,381	4,014
<u>114,453</u> 114,553		<u>4,185</u> 4,193	<u>3,818</u> 3,826	<u>3,451</u> 3,459	3,084 3,092	119,953 120,053	<u>120,052</u> 120,152	<u>4,625</u> 4,633	4,258	<u>3,891</u> 3,899	<u>3,524</u> 3,532	125,453 125,553	<u>125,552</u> 125,652	<u>5,124</u> 5,133	4,757 4,766	<u>4,390</u> 4,399	4,023
-	114,752	4,201	3,834	3,467	3,100	120,000	120,252	4,641	4,274	3,907	3,540	125,653	125,752	5,143	4,776	4,409	4,042
114,753	114,852	4,209	3,842	3,475	3,108	120,253	120,352	4,649	4,282	3,915	3,548	125,753	125,852	5,152	4,785	4,418	4,051
-	,	4,217	3,850	3,483	3,116	120,353		4,657	4,290	3,923	3,556	125,853	125,952	5,161	4,794	4,427	4,060
114,953 115,053	<u>115,052</u> 115,152	4,225	3,858 3,866	<u>3,491</u> 3,499	3,124 3,132	120,453 120,553	<u>120,552</u> 120,652	<u>4,665</u> 4,673	4,298 4,306	3,931 3,939	3,564 3,572	125,953 126,053	126,052 126,152	<u>5,170</u> 5,180	4,803	4,436 4,446	4,069
115,153	,	4,233	3,874	3,507	3,140	120,553	120,052	4,681	4,314	3,947	3,580	126,055	126,252	5,189	4,822	4,455	4.088
	115,352	4,249	3,882	3,515	3,148	120,753	120,852	4,689	4,322	3,955	3,588	126,253	126,352	5,198	4,831	4,464	4,097
115,353	115,452	4,257	3,890	3,523	3,156	120,853	120,952	4,697	4,330	3,963	3,596	126,353	126,452	5,208	4,841	4,474	4,107
	<u>115,552</u> 115,652	4,265	3,898 3,906	3,531 3,539	3,164	120,953	<u>121,052</u> 121,152	4,705 4,715	4,338	3,971 3,981	3,604 3,614	126,453	126,552 126,652	5,217 5,226	4,850 4,859	4,483 4,492	4,116 4,125
	115,052			3,539			121,152			3,990			126,752		4,869		
	115,852			3,555			121,352			3,999			126,852		4,878		
	115,952		3,930		3,196		121,452		4,376		3,642		126,952		4,887	4,520	
	116,052		3,938	,	3,204		121,552		4,385	4,018			127,052			4,529	
	116,152 116,252		3,946 3 954	3,579 3,587			121,652 121,752		4,394 4,404		3,660 3,670		127,152 127,252			4,539 4,548	
	116,352		3,962				121,852			4,046			127,352		4,924	4,557	
116,353	116,452	4,337	3,970	3,603	3,236	121,853	121,952	4,789	4,422	4,055	3,688	127,353	127,452	5,301	4,934	4,567	4,200
	116,552			3,611			122,052		4,431		3,697		127,552		4,943		
	116,652 116,752		3,986 3,004	3,619 3,627	3,252		122,152 122,252		4,441	4,074 4,083	3,707 3,716		127,652 127,752		4,952 4,962	4,585	
	116,852			3,635			122,252			4,083			127,752		4,962		
	116,952		4,010				122,452		4,469		3,735		127,952	5,347	4,980	4,613	4,246
116,953	117,052	4,385	4,018	3,651	3,284	122,453	122,552	4,845	4,478	4,111	3,744	127,953	128,052	5,356	4,989	4,622	4,255

- 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.

All But ont Least of Dependents 128,152 5,366 4.99 4.62 4.265 133,553 133,652 5,877 5,10 4,743 139,152 6,399 6,022 5,10 139,152 139,352 6,399 6,022 5,12 139,152 139,352 6,399 6,022 5,12 139,152 139,352 6,399 6,022 5,12 139,152 139,352 6,399 6,022 5,12 139,152 139,352 6,406 0,50 5,12 1,14 139,433 139,552 4,26 0,595 5,135 5,14 1,41 139,453 139,552 4,64 0,608 5,77 1,41 139,453 139,552 4,64 0,608 5,77 139,551 139,552 4,64 0,608 5,77 139,551 139,552 4,64 0,608 5,77 139,551 139,552 4,64 0,608 5,77 139,552 140,53	2 3 5 5,288 4 5,297 3 5,316 2 5,322 1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
128.053 128.052 5.686 4.999 4.823 4.664 133.653 133.652 5.877 5.510 5.143 4.786 139.152 6.398 6.021 5.687 128.153 128.252 5.328 5.017 4.504 4.283 133.753 133.852 5.987 5.510 5.163 4.786 139.152 6.398 6.021 5.68 128.453 128.552 5.405 5.606 5.678 5.510 5.118 1.418 139.553 139.452 6.407 6.005 5.66 128.653 128.652 5.412 5.065 5.688 3.71 1.408 139.553 139.552 6.426 6.095 5.66 139.553 139.552 6.445 6.078 7.7 128.653 128.652 5.444 5.064 4.391 134.652 5.965 5.218 4.617 139.853 139.952 6.435 6.096 5.72 129.553 129.552 5.468 5.014 7.47 134.453	5 5,288 4 5,297 3 5,306 3 5,316 2 5,325 1 5,334 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
128,153 128,252 5,374 5,008 6,011 5,61 4,765 139,853 133,852 5,804 5,122 5,824 5,015 4,765 139,852 6,001 5,62 139,853 133,852 5,804 5,122 5,124 5,534 5,111 4,804 139,853 139,852 6,007 6,001 5,66 128,453 128,452 5,412 5,044 6,744 6,704 4,005 6,005 5,66 139,453 139,552 6,426 6,067 5,71 128,653 128,652 5,441 5,073 5,010 4,813 134,452 5,924 5,575 5,848 139,952 6,446 6,076 7,7 128,953 129,952 5,449 5,072 4,726 134,453 134,452 5,970 5,603 5,218 4,810 139,952 6,446 6,077 7,7 129,952 5,448 5,101 4,744 4,367 134,453 134,452 5,989 5,227 4,800 <	4 5,297 3 5,306 3 5,316 2 5,325 1 5,334 1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
128.363 128.452 5.344 5.027 4.660 4.293 133.953 133.952 5.040 5.134 5.180 4.813 139.553 139.452 6.417 6.005 5.605 5.180 4.813 139.553 139.452 6.417 6.005 5.60 5.180 4.813 139.553 139.552 6.466 6.005 5.71 128.653 128.652 5.441 5.044 5.413 5.482 5.180 4.821 139.553 139.552 6.445 6.005 5.71 128.653 129.52 5.445 5.014 4.704 4.330 134.453 134.452 5.942 5.575 5.218 4.841 139.553 139.952 6.445 6.005 5.77 139.553 139.952 6.445 6.005 5.77 139.553 139.952 6.445 6.005 5.71 139.553 139.952 6.446 6.005 5.71 139.553 139.552 140.53 140.553 139.552 140.53 140.553 139.552 140.53 140.553 140.553 140.553 140.553 140.553 140.553	3 5,316 2 5,325 1 5,334 1 5,344 0 5,353 9 5,362 8 5,362 8 5,362 8 5,362 8 5,362 8 5,362 6 5,399 6 5,399 6 5,409 5 5,418
128.453 128.552 5.403 5.036 4.669 3.02 128.553 128.652 5.412 5.045 5.194 5.575 5.190 4.823 139.552 6.426 6.095 5.66 5.775 5.190 4.823 139.553 139.552 6.466 5.77 5.190 4.823 139.553 139.552 6.446 6.075 5.77 5.208 4.811 139.553 139.552 6.445 6.075 5.77 5.208 4.811 139.553 139.552 6.445 6.075 5.77 139.553 139.552 6.445 6.075 5.77 139.553 139.553 139.552 6.445 6.075 5.77 139.553 139.552 6.445 6.075 5.75 5.218 4.811 139.553 139.552 6.445 6.075 5.75 139.553 139.552 6.445 6.075 5.75 5.218 4.811 139.553 139.552 6.476 6.075 5.75 5.218 4.871 140.553 140.553 140.552 6.105 5.75 140.453 140.553 140.553 140.553 140.552 <th>2 5,325 1 5,334 1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418</th>	2 5,325 1 5,334 1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
128.553 128.652 5.412 5.045 4.678 4.311 128.653 128.652 5.442 5.055 4.688 4.321 128.653 128.652 5.441 5.055 4.688 4.321 128.653 128.652 5.440 5.073 4.068 4.321 128.651 128.652 5.440 5.074 4.331 134.452 5.956 5.575 5.208 4.821 128.651 129.052 5.449 5.002 4.715 4.348 134.453 134.452 5.945 5.274 4.801 129.053 129.152 5.448 5.002 4.725 4.343 134.452 5.905 5.633 5.236 4.807 129.551 129.452 5.448 5.101 4.734 4.367 134.653 134.652 5.909 5.237 4.906 140.653 140.522 6.106 6.13 5.77 129.551 129.652 5.447 5.10 4.374 4.376 134.452 5.907 5.603 5.234 4.807 140.533 140.525 6.516 5.	1 5,334 1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,399 6 5,399 6 5,409 5 5,418
128,653 128,752 5,422 5,054 4,684 4,221 128,753 128,752 5,442 5,054 4,697 4,300 134,253 134,352 5,942 5,545 5,208 4,841 128,653 128,952 5,449 5,022 4,715 4,343 134,453 134,452 5,952 5,545 5,218 4,861 129,053 129,152 5,449 5,002 4,715 4,348 134,653 134,652 5,995 5,545 5,218 4,861 129,053 129,052 5,449 5,101 4,743 4,367 134,653 134,652 5,996 5,615 5,246 4,879 140,153 140,252 4,015 5,716 5,108 6,113 5,77 129,553 129,452 5,446 5,124 4,762 4,385 134,952 6,015 5,606 5,284 4,916 140,553 140,552 6,506 6,114 5,77 129,553 129,452 5,545 5,164 4,791 4,421 135,153 135,52 6,026 5,689 5,292 <t< th=""><th>1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 5 5,409 5 5,418</th></t<>	1 5,344 0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 5 5,409 5 5,418
128,753 128,852 5,431 5,064 4,997 4,330 134,352 5,942 5,575 5,208 4,841 139,853 139,852 6,464 6,096 5,77 128,853 129,052 5,449 5,022 4,745 4,344 134,452 5,915 5,594 5,227 4,861 139,953 139,952 6,463 6,096 5,77 129,052 5,225 5,448 5,101 4,744 4,367 134,452 5,980 5,622 5,286 4,869 140,053 140,152 6,401 6,124 5,77 129,553 129,452 5,447 5,110 4,744 4,367 134,852 5,989 5,622 5,265 4,887 140,053 140,152 6,101 6,143 5,77 129,553 129,752 5,515 5,148 4,711 4,414 135,153 135,252 6,005 5,628 5,301 140,452 6,461 6,171 5,80 140,553 140,852 6,516 140,553 140,552 6,506 5,808 5,217 4,084 141,153 141,152	0 5,353 9 5,362 8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
128.953 129.052 5.449 5.092 4.715 4.348 129.053 129.152 5.649 5.092 4.725 4.358 129.153 129.252 5.648 5.011 4.744 4.367 129.153 129.252 5.448 5.101 4.744 4.367 129.535 129.452 5.447 5.110 4.734 4.367 129.453 129.552 5.448 5.120 4.754 4.366 129.453 129.552 5.448 5.120 4.754 4.366 129.553 129.652 5.505 5.138 4.771 4.404 135.153 135.152 6.007 5.649 5.292 4.925 129.653 129.752 5.515 5.148 4.741 135.653 135.522 6.007 5.648 5.201 4.931 129.653 129.852 5.552 5.18 4.441 135.633 135.752 6.003 5.687 5.204 4.924 4.608 140.953 140.953 140.953 141.953 141.952 6.566 6.189	8 5,371 8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
129.053 129.152 5.459 5.092 4.725 4.358 129.153 129.252 5.468 5.110 4.734 4.367 129.253 129.252 5.468 5.110 4.734 4.367 129.253 129.252 5.468 5.110 4.734 4.367 134.652 5.980 5.613 5.246 4.879 129.553 129.452 5.496 5.129 4.762 4.395 134.753 334.852 5.980 5.621 5.264 4.881 129.553 129.552 5.496 5.129 4.762 4.395 134.853 134.852 5.980 5.621 5.264 4.881 129.553 129.552 5.542 5.157 4.790 4.423 135.053 135.552 6.065 5.628 3.901 140.653 140.653 140.653 140.653 140.653 140.52 6.528 6.518 6.518 6.518 6.566 5.980 5.221 4.869 5.83 135.553 136.552 6.168 5.33 141.553 141.653 141.552 6.526 6.198	8 5,381 7 5,390 6 5,399 6 5,409 5 5,418
129,153 129,252 5,468 5,101 4,734 4,367 129,153 129,252 5,477 5,110 4,734 4,367 129,353 129,352 5,477 5,110 4,734 4,367 129,353 129,452 5,496 5,120 4,733 4,434 134,853 134,853 134,852 5,989 5,621 5,255 4,887 140,153 140,253 140,353 140,453 140,453 140,552 6,519 6,512 5,757 129,553 129,652 5,505 5,184 4,414 135,153 135,252 6,626 5,292 4,906 140,553 140,552 6,519 6,125 5,77 129,853 129,853 129,853 130,052 5,517 4,494 135,533 135,526 6,035 5,686 5,301 4,936 141,053 141,053 141,053 141,152 6,567 6,898 5,308 141,153 141,152 6,567 6,898 6,301 141,153 141,152 6,567 6,898 6,301 141,153 141,152 6,568 6,208	7 5,390 6 5,399 6 5,409 5 5,418
129,253 129,352 5,477 5,110 4,743 4,376 129,453 129,452 5,487 5,120 4,763 134,953 134,952 5,989 5,625 5,486 5,120 4,762 4,395 129,453 129,553 129,565 5,496 5,129 4,762 4,395 134,953 135,052 6,007 5,640 5,273 4,906 129,553 129,562 5,546 5,174 4,704 4,404 135,153 135,152 6,017 5,660 5,283 4,916 129,553 129,552 5,546 5,174 4,704 4,421 135,553 135,522 6,026 5,659 5,292 4,962 140,553 140,652 6,564 6,171 5,60 129,953 130,052 5,552 5,186 4,447 135,553 135,552 6,065 5,309 4,962 141,053 140,953 140,953 140,953 140,953 140,953 141,053 141,052 6,566 6,198 5,311 4,944 140,953 140,953 140,953 140,953 141,953 <	6 5,399 6 5,409 5 5,418
129,353 129,452 5,487 5,120 4,783 4,386 129,553 129,552 5,546 5,129 4,782 4,386 134,853 134,952 5,986 5,631 5,273 4,997 129,553 129,552 5,555 5,138 4,711 4,414 135,153 135,152 6,017 5,505 5,284 4,916 140,553 140,553 140,552 6,516 6,112 5,77 129,553 129,752 5,515 5,148 4,781 4,414 135,153 135,152 6,026 5,509 5,229 4,915 140,553 <	6 5,409 5 5,418
129,553 129,652 5,505 5,138 4,771 4,404 129,653 129,753 129,652 5,515 5,148 4,781 4,414 135,153 135,152 6,026 5,659 5,292 4,925 129,753 129,952 5,533 5,166 4,799 4,423 130,153 130,152 5,561 5,118 4,471 135,553 135,552 6,035 5,687 5,320 4,935 130,153 130,252 5,561 5,194 4,827 4,460 135,553 135,552 6,005 5,687 5,320 4,935 141,053 141,052 6,566 6,198 5,83 130,553 130,552 5,589 5,213 4,846 4,479 135,553 135,552 6,003 5,687 5,329 4,962 141,053 141,052 6,576 6,189 5,88 130,553 130,552 5,589 5,223 4,864 4,479 135,553 135,552 6,100 5,732 5,386 4,981 141,453 141,452 6,603 6,603 6,604	
129,653 129,752 5,515 5,148 4,781 4,414 135,153 135,252 6,026 5,699 5,292 4,925 129,853 129,852 5,542 5,177 4,799 4,423 129,953 130,052 5,542 5,176 4,808 4,441 135,253 135,553 135,553 135,553 135,553 135,553 135,553 140,853 140,852 6,566 6,189 5,838 6,171 5,80 6,189 5,83 140,853 140,852 6,566 6,189 5,83 140,853 140,852 6,566 6,189 5,83 141,153 141,152 6,566 6,189 5,83 141,153 141,152 6,566 6,189 5,84 141,153 141,152 6,566 6,286 5,84 141,153 141,152 6,661 6,286 5,86 141,153 141,152 6,661 6,286 5,86 141,153 141,152 6,661 6,286 6,86 6,899 141,153 141,152 6,661 6,621 6,261 6,86 6,801 5,98 141,153	4 5.427
129,753 129,852 5,524 5,157 4,790 4,423 129,853 129,952 5,533 5,166 4,799 4,423 129,953 130,052 5,542 5,175 4,808 4,441 135,552 6,054 5,687 5,311 4,944 130,053 130,152 5,552 5,185 4,818 4,461 130,553 130,352 5,561 5,194 4,827 4,460 130,553 130,352 5,501 5,194 4,827 4,460 130,452 5,561 5,194 4,827 4,460 130,553 130,552 5,598 5,213 4,864 4,479 130,553 130,652 5,598 5,221 4,864 4,479 130,653 130,752 5,086 5,214 4,874 4,507 130,653 130,952 5,566 5,298 4,997 136,653 136,652 6,110 5,749 5,301 141,553 141,653 141,553 141,653 141,653 141,653 141,553 141,652 6,616 <td< th=""><th>'</th></td<>	'
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131,753 131,852 5,710 5,343 4,976 4,609 131,853 131,952 5,719 5,352 4,985 4,618 131,953 132,052 5,728 5,361 4,994 4,627 132,053 132,152 5,738 5,371 5,004 4,637 132,153 132,252 5,747 5,380 5,013 4,646	
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132,353 132,452 5,766 5,399 5,032 4,665 137,853 137,952 6,277 5,910 5,543 5,176 143,353 143,452 6,789 6,422 6,08	
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132,653 132,752 5,794 5,427 5,060 4,693 138,153 138,252 6,305 5,938 5,571 5,204 143,653 143,752 6,817 6,450 6,08	
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132,853 132,952 5,812 5,445 5,078 4,711 138,353 138,452 6,324 5,957 5,590 5,223 143,853 143,952 6,835 6,468 6,10 132,953 133,052 5,821 5,454 5,087 4,720 138,453 138,552 6,333 5,966 5,599 5,232 143,953 144,052 6,844 6,477 6,11	
	0 5,743 0 5,753
133,153 133,252 5,840 5,473 5,106 4,739 138,653 138,752 6,352 5,985 5,618 5,251 144,153 144,252 6,863 6,496 6,12	
133,253 133,352 5,849 5,482 5,115 4,748 138,753 138,852 6,361 5,994 5,627 5,260 144,253 144,352 6,872 6,505 6,13	5 5.702
133,353 133,452 5,859 5,492 5,125 4,758 138,853 138,952 6,370 6,003 5,636 5,269 144,353 144,452 6,882 6,515 6,14	,
133,453 133,552 5,868 5,501 5,134 4,767 138,953 139,052 6,379 6,012 5,645 5,278 144,453 144,552 6,891 6,524 6,15	8 5,771 8 5,781

Continued on next page.

- 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 In	come ls		Num			If Your In	ncome Is		Num			If Your I	ncome Is		Num		
At Least	But not over	0	of Depe 1	110eniis 2	3	At Least	But not over	0	of Depe 1	110eniis 2	3	At Least		0	of Depe 1	110eniis 2	3
144,553	144,652	6,900	6.533	6,166	5,799	150.053	150,152	7,412	7.045	6.678	6,311	155,553		7,923	7.556	7,189	6,822
144,653	144,752	6,910	6,543	6,176	5,809	150,153	150,252	7,421	7,054	6,687	6,320	155,653	155,752	7,933	7,566	7,199	6,832
144,753	144,852	6,919	6,552	6,185	5,818	150,253	,	7,430	7,063	6,696	6,329	155,753	,	7,942	7,575	7,208	6,841
144,853 144,953	144,952 145,052	6,928 6,937	6,561 6,570	6,194 6,203	5,827 5,836	150,353 150,453	,	7,440 7,449	7,073 7,082	6,706 6,715	6,339 6,348	155,853	,	7,951 7,960	7,584 7,593	7,217 7,226	6,850 6,859
145,053	145,152	6,947	6,580	6,213	5,846	150,455	150,652	7,449	7,002	6,724	6,357	156,053	,	7,970	7,603	7,236	6,869
		6,956	6,589	6,222	5,855	150,653	-	7,468	7,101	6,734	6,367	156,153		7,979	7,612	7,245	6,878
· · · ·	145,352	6,965	6,598	6,231	5,864	150,753	,	7,477	7,110	6,743	6,376	156,253	,	7,988	7,621	7,254	6,887
	145,452	6,975	6,608	6,241	5,874	150,853		7,486	7,119	6,752	6,385	156,353		7,998	7,631	7,264	6,897
145,453 145,553	<u>145,552</u> 145,652	6,984 6,993	6,617 6,626	6,250 6,259	5,883 5,892	150,953 151,053		7,495 7,505	7,128	6,761 6,771	6,394 6,404	156,453 156,553		8,007 8,016	7,640	7,273	6,906 6,915
145,653	145,752	7,003	6,636	6,269	5,902	151,153		7,514	7,147	6,780	6,413	156,653		8,026	7,659	7,202	6,925
145,753	145,852	7,012	6,645	6,278	5,911	151,253	151,352	7,523	7,156	6,789	6,422	156,753		8,035	7,668	7,301	6,934
1 ¹	,	7,021	6,654	6,287	5,920	151,353	,	7,533	7,166	6,799	6,432	156,853	,	8,044	7,677	7,310	6,943
145,953	146,052	7,030	6,663	6,296	5,929	151,453	,	7,542	7,175	6,808	6,441	156,953		8,053	7,686	7,319	6,952
146,053 146,153	146,152 146.252	7,040 7,049	6,673 6,682	6,306 6,315	5,939 5,948	151,553	,	7,551 7,561	7,184 7,194	6,817 6,827	6,450 6,460	157,053	,	8,063 8,072	7,696 7,705	7,329 7,338	6,962 6,971
146,253	146,352	7,058	6,691	6,324	5,957	151,753		7,570	7,203	6,836	6,469	157,253		8,081	7,714	7,347	6,980
146,353	146,452	7,068	6,701	6,334	5,967	151,853	-	7,579	7,212	6,845	6,478	157,353		8,091	7,724	7,357	6,990
146,453	146,552	7,077	6,710	6,343	5,976	151,953	,	7,588	7,221	6,854	6,487	157,453		8,100	7,733	7,366	6,999
146,553	146,652	7,086	6,719	6,352 6,362	5,985	152,053	- , -	7,598	7,231 7,240	6,864 6,873	6,497	157,553	,	8,109	7,742	7,375 7,385	7,008
146,653 146,753	146,752 146,852	7,096 7,105	6,729 6,738	6,371	5,995 6,004	152,153	152,252 152,352	7,607 7,616	7,240	6,882	6,506 6,515	157,653	,	8,119 8,128	7,752 7,761	7,394	7,018 7,027
146,853	146,952	7,114	6,747	6,380	6,013	152,353		7,626	7,259	6,892	6,525	157,853		8,137	7,770	7,403	7,036
146,953	147,052	7,123	6,756	6,389	6,022	152,453	152,552	7,635	7,268	6,901	6,534	157,953	158,052	8,146	7,779	7,412	7,045
147,053	147,152	7,133	6,766	6,399	6,032	152,553	,	7,644	7,277	6,910	6,543	158,053		8,156	7,789	7,422	7,055
	147,252 147,352	7,142	6,775 6,784	6,408	6,041 6,050	152,653	,	7,654 7,663	7,287 7,296	6,920 6,929	6,553 6,562	158,153		8,165 8,174	7,798 7,807	7,431	7,064 7,073
,	147,352	7,151 7,161	6,794	6,417 6,427	6,060	152,753	,	7,672	7,290	6,938	6,571	158,353	,	8,184	7,817	7,440 7,450	7,073
· · ·	147,552	7,170	6,803	6,436	6,069	152,953		7,681	7,314	6,947	6,580	158,453		8,193	7,826	7,459	7,092
147,553	147,652	7,179	6,812	6,445	6,078	153,053	,	7,691	7,324	6,957	6,590	158,553	158,652	8,202	7,835	7,468	7,101
	147,752	7,189	6,822	6,455	6,088	153,153	,	7,700	7,333	6,966	6,599	158,653		8,212	7,845	7,478	7,111
147,853	147,852 147,952	7,198 7,207	6,831 6,840	6,464 6,473	6,097 6,106	153,253 153,353	,	7,709 7,719	7,342 7,352	6,975 6,985	6,608 6,618	158,753 158,853		8,221 8,230	7,854 7,863	7,487 7,496	7,120
147,055	147,952	7,207	6,849	6,482	6,115	153,453		7,728	7,361	6,994	6,627	158,953	,	8,239	7,872	7,505	7,129
148,053	148,152	7,226	6,859	6,492	6,125	153,553		7,737	7,370	7,003	6,636	159,053		8,249	7,882	7,515	7,148
148,153	148,252	7,235	6,868	6,501	6,134	153,653		7,747	7,380	7,013	6,646	159,153	,	8,258	7,891	7,524	7,157
148,253	148,352	7,244	6,877	6,510	6,143	153,753	,	7,756	7,389	7,022	6,655	159,253	,	8,267	7,900	7,533	7,166
148,353 148,453	148,452 148,552	7,254 7,263	6,887 6,896	6,520 6,529	6,153 6,162	153,853 153,953		7,765 7,774	7,398 7,407	7,031 7,040	6,664 6,673	159,353	-	8,277 8,286	7,910 7,919	7,543 7,552	7,176 7,185
		7,272	6,905	6,538	6,171		154,152		,	,	,		159,652	8,295		7,561	,
	148,752		6,915	6,548	6,181		154,252						159,752		7,938		
	148,852	,		6,557			154,352		7,435				159,852		7,947	-	
	148,952		6,933	6,566			154,452		7,445				159,952		7,956	7,589	
	<u>149,052</u> 149,152			<u>6,575</u> 6,585			<u>154,552</u> 154,652		7,454 7,463	7,087			<u>160,052</u> 160,152		7,965 7,975	7,598	
	149,152		6,961				154,052			7,106			160,152		7,984	7,617	
	149,352		6,970				154,852			7,115			160,352		7,993	7,626	7,259
	149,452			6,613			154,952			7,124			160,452			7,636	
	149,552		6,989	6,622			155,052			7,133			160,552			7,645	
	149,652 149,752		6,998 7 008	6,631 6,641			155,152 155,252			7,143 7,152			160,652 160,752		8,021 8,031	7,654 7,664	· · ·
	149,852			6,650			155,352		,	7,161	,		160,852			7,673	
149,853	149,952	7,393	7,026	6,659	6,292	155,353	155,452	7,905	7,538	7,171	6,804	160,853	160,952	8,416	8,049	7,682	7,315
149,953	150,052	7,402	7,035	6,668	6,301	155,453	155,552	7,914	7,547	7,180	6,813	160,953	161,052	8,425	8,058	7,691	7,324

- 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 In	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At Least	But not over	0	of Depe 1	110eniis 2	3	At Least	But not over	0	of Depe 1	2	3	At Least	But not over	0	of Depe 1	110eniis 2	3
161,053	161,152	8,435	8.068	7,701	7,334	166,553	166,652	8,946	8,579	8,212	7,845	172,053	172,152	9,458	9.091	8,724	8.357
	, , , , , , , , , , , , , , , , , , ,	8,444	8,077	7,710	7,343	166,653	166,752	8,956	8,589	8,222	7,855		172,252	9,467	9,100	8,733	8,366
161,253		8,453	8,086	7,719	7,352	166,753	166,852	8,965	8,598	8,231	7,864		172,352	9,476	9,109	8,742	8,375
161,353 161,453	161,452 161,552	8,463	8,096	7,729 7,738	7,362	166,853	166,952	8,974 8,983	8,607	8,240 8,249	7,873 7,882	,	172,452 172,552	9,486 9,495	9,119	8,752	8,385
161,553	161,652	<u>8,472</u> 8,481	<u>8,105</u> 8,114	7,747	7,371 7,380	167,053	<u>167,052</u> 167,152	8,993	8,616 8,626	8,259	7,892	172,455		9,495	<u>9,128</u> 9,137	8,761 8,770	8,394 8,403
		8,491	8,124	7,757	7,390	167,153	167,252	9,002	8,635	8,268	7,901	-	172,752	9,514	9,147	8,780	8,413
161,753	161,852	8,500	8,133	7,766	7,399	167,253	167,352	9,011	8,644	8,277	7,910	172,753	172,852	9,523	9,156	8,789	8,422
161,853		8,509	8,142	7,775	7,408	167,353	167,452	9,021	8,654	8,287	7,920	,	172,952	9,532	9,165	8,798	8,431
161,953	162,052	8,518	8,151	7,784	7,417	167,453	167,552	9,030	8,663	8,296	7,929	172,953	173,052	9,541	9,174	8,807	8,440
162,053 162,153	162,152 162,252	8,528 8,537	8,161 8,170	7,794 7,803	7,427 7,436	167,553 167,653	167,652 167,752	9,039 9,049	8,672 8,682	8,305 8,315	7,938 7,948	173,053	173,152 173,252	9,551 9,560	9,184 9,193	8,817 8,826	8,450 8,459
	162,352	8,546	8,179	7,812	7,445	167,753	167,852	9,058	8,691	8,324	7,957	173,253		9,569	9,202	8,835	8,468
162,353	162,452	8,556	8,189	7,822	7,455	167,853	167,952	9,067	8,700	8,333	7,966	173,353	173,452	9,579	9,212	8,845	8,478
	162,552	8,565	8,198	7,831	7,464	167,953	168,052	9,076	8,709	8,342	7,975	173,453	,	9,588	9,221	8,854	8,487
162,553	162,652	8,574	8,207	7,840	7,473	168,053	168,152	9,086	8,719	8,352	7,985	173,553	173,652	9,597	9,230	8,863	8,496
162,653 162,753	162,752	8,584 8,593	8,217 8,226	7,850 7,859	7,483 7,492	168,153 168,253	168,252 168,352	9,095 9,104	8,728 8,737	8,361 8,370	7,994 8,003		173,752 173,852	9,607 9,616	9,240 9,249	8,873 8,882	8,506 8,515
	162,952	8,602	8,235	7,868	7,501	168.353	168,452	9,104	8,747	8,380	8,013	173,853	173,052	9,625	9,249	8,891	8,524
162,953	163,052	8,611	8,244	7,877	7,510	168,453	168,552	9,123	8,756	8,389	8,022	173,953	174,052	9,634	9,267	8,900	8,533
163,053	163,152	8,621	8,254	7,887	7,520	168,553	168,652	9,132	8,765	8,398	8,031	174,053	174,152	9,644	9,277	8,910	8,543
	163,252	8,630	8,263	7,896	7,529	168,653	168,752	9,142	8,775	8,408	8,041	,	174,252	9,653	9,286	8,919	8,552
163,253	,	8,639	8,272	7,905 7,915	7,538	168,753	168,852	9,151	8,784	8,417	8,050		174,352	9,662	9,295 9,305	8,928	8,561
163,353 163,453	163,452 163,552	8,649 8,658	8,282 8,291	7,915	7,548 7,557	168,853 168,953	168,952 169.052	9,160 9,169	8,793 8,802	8,426 8,435	8,059 8,068	174,353	174,452 174.552	9,672 9,681	9,305 9,314	8,938 8,947	8,571 8,580
163,553	163,652	8,667	8,300	7,933	7,566	169,053	169,152	9,179	8,812	8,445	8,078	174,553	174,652	9,690	9,323	8,956	8,589
163,653	163,752	8,677	8,310	7,943	7,576	169,153	169,252	9,188	8,821	8,454	8,087	174,653	174,752	9,700	9,333	8,966	8,599
,	163,852	8,686	8,319	7,952	7,585	169,253	169,352	9,197	8,830	8,463	8,096	174,753	,	9,709	9,342	8,975	8,608
163,853	163,952	8,695	8,328	7,961	7,594	169,353	169,452	9,207	8,840	8,473	8,106	174,853	174,952	9,718	9,351	8,984	8,617
163,953 164,053	<u>164,052</u> 164,152	<u>8,704</u> 8,714	<u>8,337</u> 8,347	7,970 7,980	7,603 7,613	169,453 169,553	<u>169,552</u> 169,652	<u>9,216</u> 9,225	<u>8,849</u> 8,858	8,482 8,491	8,115 8,124	<u>174,953</u> 175,053	<u>175,052</u> 175,152	<u>9,727</u> 9,737	<u>9,360</u> 9,370	8,993 9,003	8,626 8,636
,	164,252	8,723	8,356	7,989	7,622	169,653	169,752	9,225	8,868	8,501	8,134		175,252	9,746	9,379	9,000	8,645
164,253	164,352	8,732	8,365	7,998	7,631	169,753	169,852	9,244	8,877	8,510	8,143	175,253	175,352	9,755	9,388	9,021	8,654
	164,452	8,742	8,375	8,008	7,641	169,853	169,952	9,253	8,886	8,519	8,152	175,353		9,765	9,398	9,031	8,664
164,453	164,552	8,751	8,384	8,017	7,650	169,953	170,052	9,262	8,895	8,528	8,161	175,453	175,552	9,774	9,407	9,040	8,673
164,553 164,653	164,652 164,752	8,760 8,770	8,393 8,403	8,026 8,036	7,659 7,669	170,053	170,152 170,252	9,272 9,281	8,905 8,914	8,538 8,547	8,171 8,180	175,553	175,652 175,752	9,783 9,793	9,416 9,426	9,049 9,059	8,682 8,692
164,753	164,852	8,779	8,412	8,045	7,678	170,253	170,352	9,290	8,923	8,556	8,189		175,852	9,802	9,435	9,068	8,701
164,853	164,952	8,788	8,421	8,054	7,687	170,353	170,452	9,300	8,933	8,566	8,199	175,853	175,952	9,811	9,444	9,077	8,710
-	, ,	8,797	8,430	8,063	7,696	- ,	170,552	9,309	8,942	8,575	8,208		176,052	9,820	9,453	9,086	8,719
	165,152	8,807	8,440	8,073			170,652	9,318	8,951	8,584			176,152	9,830	9,463	9,096	
	165,252 165,352			8,082 8,091			170,752 170,852			8,594 8,603			176,252 176,352		9,472 9,481		
	165,452	,		8,101			170,052	,	8,979				176,452		9,491	9,124	
	165,552			8,110			171,052		8,988	8,621	8,254		176,552	,		9,133	
165,553	165,652	8,853	8,486	8,119	7,752		171,152		8,998	8,631	8,264		176,652		9,509	9,142	8,775
	165,752	8,863			7,762		171,252	9,374	,	8,640	· ·		176,752	9,886	9,519	9,152	· ·
	165,852 165,952	8,872 8,881		8,138 8,147			171,352 171,452	9,383 9,393		8,649 8,659	8,282		176,852 176,952			9,161 9,170	
1 1	165,952		8,514 8,523		7,780		171,452		9,026 9,035	8,668			176,952		9,537 9,546		8,803
,	166,152	,	8,533	8,166			171,652		9,044	8,677			177,152		9,556	9,189	8,822
166,153	166,252	8,909	8,542	8,175	7,808	171,653	171,752	9,421	9,054	8,687	8,320	177,153	177,252	9,932	9,565	9,198	8,831
	166,352		8,551				171,852			8,696			177,352			9,207	
	166,452			8,194			171,952			8,705			177,452			9,217	
100,433	166,552	0,937	0,070	8,203	1,030	1/1,903	172,052	9,440	9,Uŏ I	0,/14	0,347	177,403	177,552		9,593		

Continued on next page.

- 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 In	come ls		Num			If Your I	ncome Is		Num			If Your In	ncome Is		Number		
At	But not	0	of Depe		2	A		0		endents 2	3	At	But not	0	of Depende	2 nus	3
Least 177 553	over 177,652	0 9,969	1 9,602	2 9,235	3 8,868	Least 183,053		0	1 10 114	2 9,747		Least 188,553	0ver 188 652	0 10 992	10,625 10,		ہ 9,891
	177,752	9,979	9,612	9,245	8,878	183,153		,	,	9,756	9,389		,	,	10,635 10,		· ·
	177,852	9,988	9,621	9,254	8,887	183,253	,	,	,	9,765	9,398	188,753	-	-	10,644 10,		9,910
	177,952	9,997	9,630	9,263	8,896	183,353	,			9,775	9,408	188,853			10,653 10,		9,919
	<u>178,052</u> 178,152		<u>9,639</u> 9,649	9,272 9,282	8,905 8,915	183,453	,			9,784 9,793	9,417				10,662 10, 10,672 10,		9,928
	178,252		9,658	9,291	8,924	183,653				9,803	9,436	189,153			10,681 10,		9,947
178,253	178,352	10,034	9,667		8,933	183,753				9,812	9,445	189,253			10,690 10,		9,956
	178,452	'	9,677		8,943	183,853				9,821	9,454				10,700 10,		
,	178,552 178,652		9,686 9,695	9,319 9,328	8,952 8,961	183,953			· · · ·	<u>9,830</u> 9,840	9,463 9,473	189,453	-		<u>10,709</u> 10, 10,71810,		9,975
	178,752		9,095 9,705	9,320 9,338	8,971	184,153		'	'	9,840 9,849	9,473	· · ·			10,728 10,		
	178,852		9,714	9,347	8,980	184,253	,			9,858	9,491				10,737 10,		
178,853	178,952	10,090	9,723	9,356	8,989	184,353	184,452	10,602	10,235	9,868	9,501		-		10,746 10,		
	179,052		9,732	9,365	8,998	184,453					9,510				10,755 10,		
	179,152 179,252		9,742 9,751	9,375 9,384	9,008 9,017	184,553		'	'	9,886 9,896	9,519 9,529				10,765 10, 10,774 10,		
	179,352		9,760	9,393	9.026	184,753					9,538				10,783 10,		
	179,452		9,770	9,403	9,036	184,853	,	-	-	9,914	9,547				10,793 10,		
	179,552		9,779	9,412	9,045	184,953	,	,			9,556				10,802 10,		
179,553	,		9,788	9,421	9,054	185,053	,			9,933	9,566	190,553			10,811 10,		
- ,	179,752 179,852	.,	9,798 9,807	9,431 9,440	9,064 9,073	185,153	,	,	,	9,942 9,951	9,575 9,584	190,653 190,753			10,821 10, 10,830 10,		
	179,952		9,816	9,449	9,082	185,353				9,961	9,594	,	,	,	10,839 10,		,
179,953	180,052	10,192	9,825	9,458	9,091	185,453	185,552	10,704	10,337	9,970	9,603	190,953	191,052	11,215	10,848 10,	481 1	0,114
180,053	180,152		9,835	9,468	9,101	185,553				9,979	9,612				10,858 10,		
180,153	180,252		9,844	9,477		185,653	,			9,989	9,622				10,867 10,		
180,253 180,353	180,352 180,452		9,853 9,863	9,486 9,496	9,119 9,129	185,753	,			9,998	9,631 9,640				10,876 10, 10,886 10,		
180,453	180,552		9,872	9,505	9,138	185,953	,				,				10,895 10,		
180,553	180,652	,	9,881	9,514	9,147	186,053	186,152	10,760	10,393	10,026	9,659	191,553	191,652	11,271	10,904 10,	537 1	10,170
	180,752		9,891	9,524		186,153					9,668				10,914 10,		
180,753	180,852 180,952		9,900 9,909	9,533 9,542	9,166 9,175	186,253	,	-	-	-	9,677 9,687		-	-	10,923 10, 10,932 10,		
,	181,052		9,909 9,918	9,551	9,173	186,453					'				10,941 10,		
181,053	181,152		9,928	9,561	9,194	186,553	,								10,951 10,		
			9,937	9,570	9,203	186,653		,		,	9,715			,	10,960 10,		,
,	181,352	,	9,946	-	9,212	186,753	,						-		10,969 10,		
181,353	181,452 181,552		9,956 9,965	9,589 9,598	9,222 9,231	186,853					9,733 9,742	,	,	'	10,979 10, 10,988 10,		'
	181,652		9,974	,	9,240		187,152				,		,	,	10,997 10,		,
	181,752						187,252								11,007 10,		
	181,852						187,352								11,016 10,		
	181,952						187,452						-		11,025 10,		
	182,052 182,152						187,552 187,652								<u>11,034</u> 10, 11,044 10,		
	182,252						187,752								11,053 10,		
182,253	182,352	10,406	10,039	9,672	9,305	187,753	187,852	10,918	10,551	10,184	9,817	193,253	193,352	11,429	11,062 10,	695 1	10,328
	182,452	'	,	'	'		187,952	,	'	,	'				11,072 10,		
	182,552 182,652						188,052 188,152								<u>11,081 10,</u> 11,090 10,		
	182,752						188,252	,	'	,	'				11,100 10,		
	182,852						188,352								11,109 10,		
	182,952					188,353	188,452	10,974	10,607	10,240	9,873				11,118 10,		
182,953	183,052	10,471	10,104	9,737	9,370	188,453	188,552	10,983	10,616	10,249	9,882	193,953	194,052	11,494	11,127 10,	760 1	0,393
. ,	,		- , · - ·	-,	.,		,	.,	.,	.,=.2	- ,		. ,		tinuad on		

- 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 In	come Is		Num of Depe				If Your Inc	come ls		Num of Dene	iber endents	
At Least	But not over		1	2	3		At Least	But not over	0	1	2	3
194.053	194,152	-	-				197.553			-		
194,153	194,252	,	,	,	,		197,653	197,752				
194.253	194,352						197.753	197,852	'	'	'	
194,353	194,452	,	,	,	,		197,853	197,952	,	,	,	
	194,552	,	,	,	,		197,953	,	,	,	,	,
194,553	194,652	11,550	11,183	10,816	10,449	1	198,053	198,152	11,876	11,509	11,142	10,775
194,653	194,752	11,560	11,193	10,826	10,459		198,153	198,252	11,885	11,518	11,151	10,784
194,753	194,852	11,569	11,202	10,835	10,468		198,253	198,352	11,894	11,527	11,160	10,793
194,853	194,952	11,578	11,211	10,844	10,477		198,353	198,452	11,904	11,537	11,170	10,803
194,953	195,052	11,587	11,220	10,853	10,486		198,453	198,552	11,913	11,546	11,179	10,812
	195,152	,	,	,	,		198,553	198,652	,	,	,	,
195,153	195,252	,	,	,	,		198,653	198,752	,	,	,	,
195,253	195,352	,	,	,	,		198,753	198,852	,	,	,	,
195,353	195,452						198,853	198,952				
195,453	195,552			,			198,953	199,052				
195,553	195,652	,	,	,	,		199,053	199,152				
	195,752	,	,	,	,		199,153	199,252	,	,	,	,
	195,852	,	,	,	,		199,253	199,352	,	,	,	
	195,952	,	,	,	,		199,353	199,452	,	,	,	
	196,052	,	,	,	,		199,453	,	,	,	,	,
,	196,152	'	,	'	'		199,553	199,652	,	,	,	,
	196,252	,	,	- ,	- ,		199,653	199,752	,	,	, -	-) -
196,253	196,352	,	,	,	,		199,753	199,852	,	,	,	,
196,353	196,452	,	,	,	,		199,853	199,952	,	,	,	,
-	196,552						199,953	200,000	12,052	11,685	11,318	10,951
196,553	196,652	,	,	,	,						~~ ~~~	
	196,752 196,852	,	,	,	,			R INCOM 540, OR				
196,753 196,853	196,852	,	,	,	,			and e-file				ап
,	190,952						Oan ne			110.00.	900	
190,953	197,052	, ,		,	, ,	1						
197,153	197,152	,	,	,	,							
197,253	197,352	,	,	,	,							
197,353	197,452	,	,	,	,							
197,453	197,552	,	,	,	,							
	,	,020	,	,000		L						

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- 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 Inc	come ls	nf	Numbe f Depend			If Your In	come ls	n	Numbe of Depend			If Your Inc	come ls	(Numbe of Depend		
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 1	2	3
0	20,652	0	0	0	0	26,053	26,152	57	0	0	0	31,553	31,652	167	0	0	0
20,653	20,752	1	0	0	0	26,153	26,252	59	0	0	0	31,653	31,752	169	0	0	0
20,753	20,852	2	0	0	0	26,253	26,352	61	0	0	0	31,753	31,852	171	0	0	0
20,853	20,952	3	0	0	0	26,353	26,452	63	0	0	0	31,853	31,952	173	0	0	0
20,953	21,052	4	0	0	0	26,453	26,552	65	0	0	0	31,953	32,052	175	0	0	0
21,053	21,152	5	0	0	0	26,553	26,652	67	0	0	0	32,053	32,152	177	0	0	0
21,153	21,252	6	0	0	0	26,653	26,752	69	0	0	0	32,153	32,252	179	0	0	0
21,253	21,352	7	0	0	0	26,753	26,852	71	0	0	0	32,253	32,352	181	0	0	0
21,353	21,452	8	0	0	0	26,853	26,952	73	0	0	0	32,353	32,452	183	0	0	0
21,453	21,552	9	0	0	0	26,953	27,052	75	0	0	0	32,453	32,552	185	0	0	0
21,553	21,652	10	0	0	0	27,053	27,152	77	0	0	0	32,553	32,652	187	0	0	0
21,653	21,752	11	0	0	0	27,153	27,252	79	0	0	0	32,653	32,752	189	0	0	0
21,753	21,852	12	0	0	0	27,253	27,352	81	0	0	0	32,753	32,852	191	0	0	0
21,853	21,952	13	0	0	0	27,353	27,452	83	0	0	0	32,853	32,952	193	0	0	0
21,953	22,052 22,152	<u>14</u> 15	0	00	0	27,453	27,552	85	0	0	0	32,953	33,052	195	0	0	0
22,053 22,153	22,152	15 16	0	0	0	27,553	27,652	87	0	0	0	33,053	33,152	197	0	0	0
22,253	22,352	17	0	0	0	27,653	27,752	89	0	0	0	33,153	33,252	199	0	0	0
22,253	22,352	18	0	0	0	,	27,852	91 93	0	0	0	33,253	33,352	201	0	0	0
22,453	22,552	19	0	0	0	27,853 27,953	27,952 28,052	93 95	0	0	0	33,353 33,453	33,452 33,552	203 205	0	0	0 0
22,553	22,652	20	0	0	0	28.053	28,152	95	0	0	0	33,553	33,652	205	0	0	0
22,653	22,752	21	0	0	0	28,153	28,252	99	0	0	0	33,653	33,052	207	0	0	0
22,753	22,852	22	0	0	0	28,253	28,352	101	0	0	0	33,753	33,852	203	0	0	0
22,853	22,952	23	0	0	0	28,353	28,452	103	0	0	0	33,853	33,952	213	0	0	0
22,953	23,052	24	Ũ	Õ	Ő	28,453	28,552	105	0	0	0	33,953	34,052	215	0	0	0
23,053	23,152	25	0	0	0	28,553	28,652	107	0	0	0	34,053	34,152	217	0	0	0
23,153	23,252	26	0	0	0	28,653	28,752	109	0	0	0	34,153	34,252	219	0	0	0
23,253	23,352	27	0	0	0	28,753	28,852	111	0	0	0	34,253	34,352	221	0	0	0
23,353	23,452	28	0	0	0	28,853	28,952	113	0	0	0	34,353	34,452	223	0	0	0
23,453	23,552	29	0	0	0	28,953	29,052	115	0	0	0	34,453	34,552	225	0	0	0
23,553	23,652	30	0	0	0	29,053	29,152	117	0	0	0	34,553	34,652	227	0	0	0
23,653	23,752	31	0	0	0	29,153	29,252	119	0	0	0	34,653	34,752	229	0	0	0
23,753	23,852	32	0	0	0	29,253	29,352	121	0	0	0	34,753	34,852	231	0	0	0
23,853	23,952	33	0	0	0	29,353	29,452	123	0	0	0	34,853	34,952	233	0	0	0
23,953	24,052	34	0	0	0	29,453	29,552	125	0	0	0	34,953	35,052	235	0	0	0
24,053	24,152	35	0	0	0	29,553	29,652	127	0	0	0	35,053	35,152	237	0	0	0
24,153	24,252	36	0	0	0	29,653	29,752	129	0	0	0	35,153	35,252	239	0	0	0
24,253	24,352	37	0	0	0	29,753	29,852	131	0	0	0	35,253	35,352	241	0	0	0
24,353	24,452	38	0	0	0	29,853	29,952	133	0	0	0	35,353	35,452	243	0	0	0
24,453	24,552	39	0	0	0	29,953	30,052	135	0	0	0	35,453	35,552	245	0	0	0
24,553	24,652	40	0	0	0	30,053	30,152	137	0	0	0	35,553	35,652	247	0	0	0
24,653	24,752	41	0	0	0	30,153	30,252	139	0	0	0	35,653	35,752	249	0	0	0
24,753	24,852	42	0	0	0	30,253	30,352	141	0	0	0	35,753	35,852	251	0	0	0
24,853	24,952	43	0	0	0	30,353	30,452	143	0	0	0	35,853	35,952	253	0	0	0
24,953	<u>25,052</u> 25,152	44	0	00	0	30,453	30,552	145	0	0	0	35,953	36,052	255	0	0	0
25,053 25,153	25,152 25,252	45 46	0	0	0	30,553	30,652	147	0	0	0	36,053	36,152	257	0	0	0
25,155	25,252	40	0	0	0	30,653	30,752	149	0	0	0	36,153	36,252	259	0	0	0
25,353	25,352	47	0	0	0	30,753	30,852	151	0	0	0	36,253	36,352 36,452	261	0	0	0
25,453	25,452	40	0	0	0	30,853 30,953	30,952 31,052	153 155	0 0	0	0	36,353 36,453	36,452 36,552	263 265	0	0 0	0 0
25,553	25,652	50	0	0	0	30,953	31,152	155	0	0	0	36,553	36,652	265	00	0	0
25,653	25,752	51	0	0	0	31,153	31,152	157	0	0	0	36,653	30,052 36,752	267	0	0	0
25,753	25,852	52	0	0	0	31,253	31,352	161	0	0	0	36,753	36,852	209	0	0	0
25,853	25,952	53	0	0	0	31,353	31,452	163	0	0	0	36,853	36,952	273	0	0	0
25,953	26,052	55	0	0	0	31,453	31,552	165	0	0	0	36,953	37,052	275	0	0	0
,	,••=			•	-	01,700	01,002	100	0	U	5	00,000	01,002				

Continued on next page.

- 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 Inc	come Is	0	Numbe f Depend			If Your In	come ls		Numb of Depen			If Your Inc	come ls		Numb of Depen		
At Least	But not over	0	1 Depend	2	3	At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	01 Depen 1	2	3
37,053	37,152	277	0	0	0	42,553	42,652	387	20	0	0	48,053	48,152	497	130	0	0
37,153	37,252	279	Õ	0	Ő	42.653	42,752	389	22	Õ	Ő	48,153	48,252	499	132	0 0	0
37,253	37,352	281	0	0	0	42,753	42,852	391	24	0	0	48,253	48.352	501	134	0	0
37,353	37,452	283	0	0	0	42,853	42,952	393	26	0	0	48,353	48,452	503	136	0	0
37,453	37,552	285	0	0	0	42,953	43,052	395	28	0	0	48,453	48,552	505	138	0	0
37,553	37,652	287	0	0	0	43,053	43,152	397	30	0	0	48,553	48,652	507	140	0	0
37,653	37,752	289	0	0	0	43,153	43,252	399	32	0	0	48,653	48,752	509	142	0	0
37,753	37,852	291	0	0	0	43,253	43,352	401	34	0	0	48,753	48,852	511	144	0	0
37,853	37,952	293	0	0	0	43,353	43,452	403	36	0	0	48,853	48,952	513	146	0	0
37,953	38,052	295	0	0	0	43,453	43,552	405	38	0	0	48,953	49,052	515	148	0	0
38,053	38,152	297	0	0	0	43,553	43,652	407	40	0	0	49,053	49,152	517	150	0	0
38,153	38,252	299	0	0	0	43,653	43,752	409	42	0	0	49,153	49,252	519	152	0	0
38,253	38,352	301	0	0	0	43,753	43,852	411	44	0	0	49,253	49,352	521	154	0	0
38,353	38,452	303	0	0	0	43,853	43,952	413	46	0	0	49,353	49,452	525	158	0	0
38,453	38,552	305	0	0	0	43,953	44,052	415	48	0	0	49,453	49,552	529	162	0	0
38,553	38,652 38,752	307 309	0	0	0 0	44,053	44,152	417	50 52	0	0	49,553	49,652 49.752	533 537	166 170	0	0 0
38,653 38,753	38,852	309	0	0 0	0	44,153	44,252	419 421	52 54	0		49,653	49,752	541	170	0	0
38,853	38,952	313	0	0	0	44,253 44,353	44,352 44,452	421	56	0	0	49,753 49,853	49,052	541 545	174	0	0
38,953	39,052	315	0	0	0	44,353	44,452 44,552	425	58	0	0	49,853	49,952 50,052	545 549	182	0	0
39,053	39,152	317	0	0	0	44,553	44,652	427	60	0	0	50,053	50,052	553	186	0	0
39,153	39,252	319	0	0	0	44,653	44,752	429	62	0	0	50,153	50.252	557	190	0	0
39,253	39,352	321	0	0	0	44,753	44,852	431	64	0	0	50,253	50,352	561	194	0	0
39,353	39,452	323	0	0	0	44,853	44,952	433	66	0	0	50,353	50,452	565	198	0	0
39,453	39,552	325	0	0	0	44,953	45,052	435	68	0	Ő	50,453	50,552	569	202	Ũ	0
39,553	39,652	327	0	0	0	45,053	45,152	437	70	0	0	50,553	50,652	573	206	0	0
39,653	39,752	329	0	0	0	45,153	45,252	439	72	0	0	50,653	50,752	577	210	0	0
39,753	39,852	331	0	0	0	45,253	45,352	441	74	0	0	50,753	50,852	581	214	0	0
39,853	39,952	333	0	0	0	45,353	45,452	443	76	0	0	50,853	50,952	585	218	0	0
39,953	40,052	335	0	0	0	45,453	45,552	445	78	0	0	50,953	51,052	589	222	0	0
40,053	40,152	337	0	0	0	45,553	45,652	447	80	0	0	51,053	51,152	593	226	0	0
40,153	40,252	339	0	0	0	45,653	45,752	449	82	0	0	51,153	51,252	597	230	0	0
40,253	40,352	341	0	0	0	45,753	45,852	451	84	0	0	51,253	51,352	601	234	0	0
40,353	40,452	343	0	0	0	45,853	45,952	453	86	0	0	51,353	51,452	605	238	0	0
40,453	40,552	345	0	0	0	45,953	46,052	455	88	0	0	51,453	51,552	609	242	0	0
40,553	40,652	347	0	0	0	46,053	46,152	457	90	0	0	51,553	51,652	613	246	0	0
40,653	40,752	349	0	0	0	46,153	46,252	459	92	0	0	51,653	51,752	617	250	0	0
40,753 40,853	40,852 40,952	351 353	0	0	0	46,253 46,353	46,352 46,452	461 463	94 96	0 0	0	51,753 51,853	51,852 51,952	621 625	254 258	0 0	0 0
40,853	40,952	355	0	0	0	46,353	40,452 46,552	465	90 98	0	0	51,053	51,952 52,052	625 629	256 262	0	0
40,953	41,052	357	0	0	0	46,553	46,652	405	100	0	0	52,053	52,052 52,152	633	266	0	0
41,153	41,252	359	0	0	0	46,653	46,752	469	102	0	0	52,055	52,252	637	200	0	0
41,253	41,352	361	0	0	0	46,753	46,852	471	104	0	0	52,253	52,352	641	274	0	0
41,353	41,452	363	0	0	0	46,853	46,952	473	106	0	0	52,353	52,452	645	278	0	0
41,453	41,552	365	0	0 0	0	46,953	47,052	475	108	0	0	52,453	52,552	649	282	0	0
41,553	41,652	367	0	0	0	47,053	47,152	477	110	0	0	52,553	52,652	653	286	0	0
41,653	41,752	369	2	0	0	47,153	47,252	479	112	Ő	Ő	52,653	52,752	657	290	Ũ	0
41,753	41,852	371	4	0	0	47,253	47,352	481	114	0	0	52,753	52,852	661	294	0	0
41,853	41,952	373	6	0	0	47,353	47,452	483	116	0	0	52,853	52,952	665	298	0	0
41,953	42,052	375	8	0	0	47,453	47,552	485	118	0	0	52,953	53,052	669	302	0	0
42,053	42,152	377	10	0	0	47,553	47,652	487	120	0	0	53,053	53,152	673	306	0	0
42,153	42,252	379	12	0	0	47,653	47,752	489	122	0	0	53,153	53,252	677	310	0	0
42,253	42,352	381	14	0	0	47,753	47,852	491	124	0	0	53,253	53,352	681	314	0	0
42,353	42,452	383	16	0	0	47,853	47,952	493	126	0	0	53,353	53,452	685	318	0	0
42,453	42,552	385	18	0	0	47,953	48,052	495	128	0	0	53,453	53,552	689	322	0	0

- 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.

lf Your Inc	come ls	(Numb of Depen			If Your In	come ls		Numb of Deper			If Your Inc	come ls	Number of Dependents			
At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	01 Depei 1	2	3	At Least	But not over	0	1 Depei	2	3
53,553	53,652	693	326	0	0	59,053	59,152	913	546	179	0	64,553	64,652	1,204	837	470	103
53,653	53,752	697	330	0	0	59,153	59,252	917	550	183	0	64,653	64,752	1,210	843	476	109
53,753	53,852	701	334	0	0	59,253	59,352	921	554	187	0	64,753	64,852	1,216	849	482	115
53,853	53,952	705	338	0	0	59,353	59,452	925	558	191	0	64,853	64,952	1,222	855	488	121
53,953	54,052	709	342	0	0	59,453	59,552	929	562	195	0	64,953	65,052	1,228	861	494	127
54,053	54,152	713	346	0	0	59,553	59,652	933	566	199	0	65,053	65,152	1,234	867	500	133
54,153	54,252	717	350	0	0	59,653	59,752	937	570	203	0	65,153	65,252	1,240	873	506	139
54,253	54,352	721	354	0	0	59,753	59,852	941	574	207	0	65,253	65,352	1,246	879	512	145
54,353	54,452	725	358	0	0	59,853	59,952	945	578	211	0	65,353	65,452	1,252	885	518	151
54,453	54,552	729	362	0	0	59,953	60,052	949	582	215	0	65,453	65,552	1,258	891	524	157
54,553	54,652 54,752	733 737	366 370	0	0	60,053 60,153	60,152	953 957	586	219 223	0	65,553	65,652 65,752	1,264 1,270	897	530 536	163
54,653 54,753	54,752 54,852	737	370	3 7	0	60,253	60,252 60,352	957 961	590 594	223	0	65,653 65,753	65,852	1,270	903 909	536 542	169 175
54,853	54,852	741	374	11	0	60,253	60,452	965	594 598	231	0	65,853	65,952	1,282	909 915	548	181
54,953	55,052	749	382	15	0	60,453	60,552	969	602	235	0	65,953	66,052	1,288	921	554	187
55,053	55,152	753	386	19	0	60,553	60,652	973	606	239	0	66,053	66,152	1,200	927	560	193
55,153	55,252	757	390	23	0	60,653	60,752	977	610	243	Ő	66,153	66,252	1,300	933	566	199
55,253	55,352	761	394	27	0	60,753	60,852	981	614	247	0	66,253	66,352	1,306	939	572	205
55,353	55,452	765	398	31	0	60,853	60,952	985	618	251	0	66,353	66,452	1,312	945	578	211
55,453	55,552	769	402	35	0	60,953	61,052	989	622	255	0	66,453	66,552	1,318	951	584	217
55,553	55,652	773	406	39	0	61,053	61,152	994	627	260	0	66,553	66,652	1,324	957	590	223
55,653	55,752	777	410	43	0	61,153	61,252	1,000	633	266	0	66,653	66,752	1,330	963	596	229
55,753	55,852	781	414	47	0	61,253	61,352	1,006	639	272	0	66,753	66,852	1,336	969	602	235
55,853	55,952	785	418	51	0	61,353	61,452	1,012	645	278	0	66,853	66,952	1,342	975	608	241
55,953	56,052	789	422	55	0	61,453	61,552	1,018	651	284	0	66,953	67,052	1,348	981	614	247
56,053	56,152	793	426	59	0	61,553	61,652	1,024	657	290	0	67,053	67,152	1,354	987	620	253
56,153	56,252	797	430	63	0	61,653	61,752	1,030	663	296	0	67,153	67,252	1,360	993	626	259
56,253 56,353	56,352 56,452	801 805	434 438	67 71	0	61,753 61,853	61,852 61,952	1,036 1,042	669 675	302 308	0	67,253 67,353	67,352 67,452	1,366 1,372	999 1.005	632 638	265 271
56,453	56,552	809	442	75	0	61,953	62,052	1,042	681	314	0	67,453	67,552	1,372	1,005	644	277
56,553	56,652	813	446	79	0	62,053	62,152	1,040	687	320	0	67,553	67,652	1,384	1,017	650	283
56,653	56,752	817	450	83	0	62,153	62,252	1,060	693	326	Ő	67,653	67,752	1,390	1,023	656	289
56,753	56,852	821	454	87	0	62,253	62,352	1,066	699	332	0	67,753	67,852	1,396	1,029	662	295
56,853	56,952	825	458	91	0	62,353	62,452	1,072	705	338	0	67,853	67,952	1,402	1,035	668	301
56,953	57,052	829	462	95	0	62,453	62,552	1,078	711	344	0	67,953	68,052	1,408	1,041	674	307
57,053	57,152	833	466	99	0	62,553	62,652	1,084	717	350	0	68,053	68,152	1,414	1,047	680	313
57,153	57,252	837	470	103	0	62,653	62,752	1,090	723	356	0	68,153	68,252	1,420	1,053	686	319
57,253	57,352	841	474	107	0	62,753	62,852	1,096	729	362	0	68,253	68,352	1,426	1,059	692	325
57,353	57,452	845	478	111	0	62,853	62,952	1,102	735	368	1	68,353	68,452	1,432	1,065	698	331
57,453	57,552	849	482	115	0	62,953	63,052	1,108	741	374	7	68,453	68,552	1,438	1,071	704	337
57,553	57,652	853	486	119	0	63,053	63,152		747	380	13	68,553		1,444	1,077	710	343
57,653	57,752	857	490	123	0	63,153	63,252		753	386	19	68,653		1,450	1,083	716	349
57,753 57,853	57,852 57,952	861 865	494 498	127 131	0	63,253 63,353	63,352 63,452	1,126 1,132	759 765	392 398	25 31	68,753 68,853	68,852 68,952	1,456 1,462	1,089 1,095	722 728	355 361
57,053	57,952 58,052	869	490 502	135	0	63,453	63,452 63,552		765	390 404	37	68,953	69,052		1,101	720	367
58,053	58,152	873	502	139	0	63,553	63,652	1,130	777	404	43	69,053	<u>69,052</u> 69,152	1,400	1,107	740	373
58,153	58,252	877	510	143	0	63,653	63,752	1,150	783	416	49	69,153	69,252	1,480	1,113	746	379
58,253	58,352	881	514	147	0	63,753	63,852		789	422	55	69,253	69,352	1,486	1,119	752	385
58,353	58,452	885	518	151	0	63,853	63,952	1,162	795	428	61	69,353	69,452	1,492	1,125	758	391
58,453	58,552	889	522	155	0	63,953	64,052	1,168	801	434	67	69,453	69,552	1,498	1,131	764	397
58,553	58,652	893	526	159	0	64,053		1,174	807	440	73	69,553	69,652	1,504	1,137	770	403
58,653	58,752	897	530	163	0	64,153	64,252	1,180	813	446	79	69,653	69,752	1,510	1,143	776	409
58,753	58,852	901	534	167	0	64,253	64,352	1,186	819	452	85	69,753	69,852	1,516	1,149	782	415
58,853	58,952	905	538	171	0	64,353	64,452		825	458	91	69,853	69,952	1,522	1,155	788	421
58,953	59,052	909	542	175	0	64,453	64,552	1,198	831	464	97	69,953	70,052	1,528	1,161	794	427

- 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 Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not	0	of Depe 1	endents 2	2	At	But not	0	of Depe	ndents 2	2	At	But not	0	of Depe 1	ndents 2	2
Least 70,053	over 70,152	u 1.534	1,167	2 800	3 433	Least 75,553	over 75,652	U 1,908	1,541	1,174	3 807	Least 81,053	over 81,152	u 2,348	1.981	2 1,614	3 1,247
70,153	70,152	1,540	1,173	806	439	75,653	75,752	1,916	1,549	1,182	815	81,153	81,252	2,340	1,989	1,622	1,255
70,253	70,352	1,546	1,179	812	445	75,753	75,852	1,924	1,557	1,190	823	81,253	81,352	2,364	1,997	1,630	1,263
70,353	70,452	1,552	1,185	818	451	75,853	75,952	1,932	1,565	1,198	831	81,353	81,452	2,372	2,005	1,638	1,271
70,453	70,552	1,558	1,191	824	457	75,953	76,052	1,940	1,573	1,206	839	81,453	81,552	2,380	2,013	1,646	1,279
70,553	70,652	1,564	1,197	830	463	76,053	76,152	1,948	1,581	1,214	847	81,553	81,652	2,388	2,021	1,654	1,287
70,653	70,752	1,570	1,203	836	469	76,153	76,252	1,956	1,589	1,222	855	81,653	81,752	2,396	2,029	1,662	1,295
70,753 70,853	70,852 70,952	1,576 1,582	1,209 1,215	842 848	475 481	76,253	76,352 76,452	1,964 1,972	1,597 1,605	1,230 1,238	863 871	81,753 81,853	81,852 81,952	2,404 2,412	2,037 2,045	1,670 1,678	1,303 1,311
70,953	71.052	1,588	1,221	854	487	76,453	76,552	1,980	1,613	1,230	879	81,953	82.052	2,412	2,043	1,686	1,319
71,053	71,152	1,594	1,227	860	493	76,553	76,652	1,988	1,621	1,254	887	82,053	82,152	2,428	2,000	1,694	1,327
71,153	71,252	1,600	1,233	866	499	76,653	76,752	1,996	1,629	1,262	895	82,153	82,252	2,436	2,069	1,702	1,335
71,253	71,352	1,606	1,239	872	505	76,753	76,852	2,004	1,637	1,270	903	82,253	82,352	2,444	2,077	1,710	1,343
71,353	71,452	1,612	1,245	878	511	76,853	76,952	2,012	1,645	1,278	911	82,353	82,452	2,452	2,085	1,718	1,351
71,453	71,552	1,618	1,251	884	517	76,953	77,052	2,020	1,653	1,286	919	82,453	82,552	2,460	2,093	1,726	1,359
71,553	71,652	1,624	1,257	890	523	77,053	77,152	2,028	1,661	1,294	927	82,553	82,652	2,468	2,101	1,734	1,367
71,653 71,753	71,752 71,852	1,630 1,636	1,263 1,269	896 902	529 535	77,153	77,252	2,036	1,669	1,302	935 943	82,653	82,752	2,476	2,109	1,742	1,375
71,753	71,052	1,642	1,209	902 908	535 541	77,353	77,352 77,452	2,044 2,052	1,677 1,685	1,310 1,318	943 951	82,753 82,853	82,852 82,952	2,484 2,492	2,117 2,125	1,750	1,383 1,391
71,953	72,052	1,648	1,281	900 914	547	77,453	77,552	2,052	1,693	1,316	959	82,953	83,052	2,492	2,125	1,758 1,766	1,399
72,053	72,152	1,654	1,287	920	553	77,553	77,652	2,068	1,701	1,334	967	83,053	83.152	2,508	2,141	1,774	1,407
72,153	72,252	1,660	1,293	926	559	77,653	77,752	2,076	1,709	1,342	975	83,153	83,252	2,516	2,149	1,782	1,415
72,253	72,352	1,666	1,299	932	565	77,753	77,852	2,084	1,717	1,350	983	83,253	83,352	2,524	2,157	1,790	1,423
72,353	72,452	1,672	1,305	938	571	77,853	77,952	2,092	1,725	1,358	991	83,353	83,452	2,532	2,165	1,798	1,431
72,453	72,552	1,678	1,311	944	577	77,953	78,052	2,100	1,733	1,366	999	83,453	83,552	2,540	2,173	1,806	1,439
72,553	72,652	1,684	1,317	950	583	78,053	78,152	2,108	1,741	1,374	1,007	83,553	83,652	2,548	2,181	1,814	1,447
72,653	72,752	1,690	1,323	956	589	78,153	78,252	2,116	1,749	1,382	1,015	83,653	83,752	2,556	2,189	1,822	1,455
72,753	72,852 72,952	1,696 1,702	1,329 1,335	962 968	595 601	78,253	78,352 78,452	2,124 2,132	1,757 1,765	1,390 1,398	1,023 1,031	83,753 83,853	83,852 83,952	2,564 2,572	2,197 2,205	1,830 1,838	1,463 1,471
72,853	73,052	1,702	1,341	908 974	607	78,453	78,452	2,132	1,773	1,396	1,031	83,953	84,052	2,572	2,205	1,846	1,479
73,053	73,152	1,714	1,347	980	613	78,553	78,652	2,148	1,781	1,414	1,003	84,053	84,152	2,588	2,221	1,854	1,487
73,153	73,252	1,720	1,353	986	619	78,653	78,752	2,156	1,789	1,422	1,055	84,153	84,252	2,596	2,229	1,862	1,495
73,253	73,352	1,726	1,359	992	625	78,753	78,852	2,164	1,797	1,430	1,063	84,253	84,352	2,604	2,237	1,870	1,503
73,353	73,452	1,732	1,365	998	631	78,853	78,952	2,172	1,805	1,438	1,071	84,353	84,452	2,612	2,245	1,878	1,511
73,453	73,552	1,740	1,373	1,006	639	78,953	79,052	2,180	1,813	1,446	1,079	84,453	84,552	2,620	2,253	1,886	1,519
73,553	73,652	1,748	1,381	1,014	647	79,053	79,152	2,188	1,821	1,454	1,087	84,553	84,652	2,628	2,261	1,894	1,527
73,653 73,753	73,752 73,852	1,756 1,764	1,389 1,397	1,022 1,030	655 663	79,153	79,252 79.352	2,196 2,204	1,829 1,837	1,462 1,470	1,095 1,103	84,653 84,753	84,752 84,852	2,636 2,644	2,269 2,277	1,902 1,910	1,535 1,543
73,853	73,952	1,772	1,405	1,030	671	79,255	79,352	2,204	1,845	1,470	1,111	84,853	84,952	2,652	2,277	1,910	1,543
73,953	74,052	1,780	1,413	1,046	679	79,453	79,552	2,220	1,853	1,486	1,119	84,953	85,052	2,660	2,293	,	1,559
74,053		1,788	1,421	1,054	687	79,553	,		1,861	1,494		85,053		2,668		1,934	
74,153		1,796	1,429		695	79,653	79,752	2,236	1,869	1,502		85,153	85,252	2,676		1,942	
74,253	74,352	1,804	1,437	1,070	703	79,753	79,852	2,244	1,877	1,510	1,143	85,253	85,352	2,686	2,319	1,952	1,585
74,353		1,812	1,445	1,078	711	79,853	79,952	2,252	1,885		1,151	85,353	85,452	2,695		1,961	
74,453		1,820	1,453	1,086	719	79,953	80,052	2,260	1,893	1,526		85,453	85,552	2,704		1,970	
74,553		1,828	1,461	1,094	727	80,053	80,152	2,268	1,901		1,167	85,553	85,652	2,714	2,347	1,980	1,613
74,653 74,753		1,836 1,844	1,469	1,102 1,110	735 743	80,153 80,253	80,252 80,352	2,276 2,284	1,909		1,175	85,653 85,753		2,723			1,622
74,753		1,852		1,110	743	80,253	80,352	2,284 2,292	1,917 1,925		1,183 1,191	85,853	85,852 85,952	2,732	2,365 2,374	1,998 2,007	1,631
74,953		1,860	1,493	1,126	759	80,453	80,552	2,292	1,923	1,566	1,199	85,953	86,052	2,741	2,374		1,650
75,053		1,868	1,501	1,134	767	80,553	80,652	2,308	1,941	1,574	1,207	86,053	86,152		2,393		1,659
75,153		1,876		1,142	775	80,653	80,752	2,316	1,949		1,215	86,153	86,252	2,769		2,035	
75,253	75,352	1,884		1,150	783	80,753		2,324	1,957		1,223	86,253	86,352			2,045	
75,353		1,892		1,158	791	80,853	80,952		1,965	1,598	1,231	86,353	86,452		2,421	2,054	
75,453	75,552	1,900	1,533	1,166	799	80,953	81,052	2,340	1,973	1,606	1,239	86,453	86,552	2,797	2,430	2,063	1,696
	-	-		-			,	· · ·								on nov	

2018 California 2EZ Table Caution: Do not use these tables for Form 540, Long or Short Form 540NR.

Head of Household

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 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.

89,153 89,252 3,048 2,681 2,314 1,947 89,253 89,352 3,058 2,691 2,324 1,957 89,353 89,452 3,067 2,709 2,333 1,966 89,553 89,552 3,066 2,719 2,332 1,975 89,553 89,552 3,066 2,719 2,352 1,985 89,553 89,552 3,104 2,772 2,361 1,994 95,553 89,652 3,104 2,772 2,003 95,553 95,552 3,616 3,249 2,882 2,515 89,653 99,952 3,113 2,746 2,370 2,003 95,553 95,552 3,661 3,249 2,882 2,515 89,953 90,052 3,113 2,765 2,389 2,022 95,553 95,552 3,644 3,277 2,910 2,543 90,153 90,252 3,161 2,774 2,407 2,040 95,553 95,552 3,663 3,295 2,928 2,561 90,553 90,552 3,169	If Your Inc	come ls		Num of Depe			If Your In	come ls		Num of Depe			If Your Inc
66,653 66,752 2.816 2.449 2.082 1.715 92,153 92,252 3.327 2.900 2.533 2.260 2.736 68,853 66,952 2.848 2.448 2.041 2.2451 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 97,753 92,753 92,653 92,673 92,673 93,33 010 2.649 2.281 99,553 87,753 87,752 2.801 2.514 2.147 1.710 92,753 3.93 3.902 2.668 2.301 99,553 87,653 87,652 2.900 2.532 2.166 1.799 92,953 3.352 3.400 3.030 2.668 2.301 98,653 87,653 87,652 2.900 2.532 2.161 1.814 1.826 93,353 93,452 3.400 0.003 2.668 2.301			0	1	2	3			0	1	2	3	
66 67.53 66.852 28.25 2.487 21.001 1.724 92.253 92.352 3.337 2.970 2.603 2.245 97.853 66.853 66.952 28.44 2.447 2.110 1.743 92.453 92.552 3.355 2.988 2.621 2.244 98.053 87.058 87.052 2.882 2.181 1.771 92.753 92.652 3.932 3.932 2.640 2.273 99.153 87.353 87.652 2.800 2.532 1.716 92.653 93.053 93.052 3.923 92.332 3.066 2.400 2.731 98.653 87.553 87.652 2.900 2.532 2.156 1.780 92.853 93.052 3.402 3.033 2.400 3.035 93.653 93.653 93.652 3.411 3.044 2.677 2.310 98.653 87.653 87.652 2.970 2.570 2.203 1.364 93.053 93.652 3.446 3.0162	86,553	86,652	2,807	2,440	2,073	1,706	92,053	92,152	3,318	2,951	2,584	2,217	97,553
66.633 66.952 2.834 2.447 2.100 1.733 92.353 92.452 3.346 2.979 2.612 2.254 97.853 86.953 87.152 2.862 2.445 2.142 2.553 92.653 92.653 92.652 3.355 2.989 2.621 2.254 99.853 87.153 87.152 2.862 2.445 1.711 92.753 92.653 92.752 3.374 3.007 2.640 2.282 99.853 87.533 87.652 2.800 2.533 2.166 1.799 93.053 93.152 3.411 3.042 2.668 2.301 99.853 87.553 87.652 2.900 2.531 2.141 1.780 92.953 93.052 3.400 3.035 2.666 2.391 99.633 87.653 87.652 2.901 2.541 1.814 1.826 93.353 93.452 3.443 3.012 2.742 2.357 99.633 87.633 86.152 2.947 2.510 2.211 1.844 93.753 3.465 3.448 3.011 <	86,653				2,082		92,153	92,252	3,327	2,960	2,593	2,226	97,653
86.953 87.052 2.844 2.477 2.110 1.742 92.553 92.652 3.365 2.988 2.611 2.644 98.053 87.053 87.352 2.862 2.485 2.119 1.761 92.653 92.652 3.365 2.988 2.831 2.644 98.053 87.253 87.352 2.872 2.505 2.181 1.771 92.753 92.852 3.332 3.015 2.482 98.053 87.553 87.652 2.909 2.512 2.161 1.799 93.052 3.411 3.442 2.77 2.301 98.653 87.753 87.652 2.901 2.512 2.184 1.817 93.253 93.52 3.403 3.063 2.686 2.319 98.653 87.653 87.752 2.918 2.570 2.212 1.826 93.352 3.443 3.061 2.497 2.347 3.99.652 3.992 3.433 3.063 2.491 99.653 98.653 86.652 993.253 <th>,</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th>3,337</th> <th>-</th> <th>-</th> <th></th> <th></th>	,							-	3,337	-	-		
17 163 07 152 2.853 2.486 2.119 1.752 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 653 92 92 93													
87,153 87,252 2.862 2.495 2.128 1.771 92,653 92,753 3.383 3.016 2.494 2.273 99,153 87,253 87,452 2.861 2.514 2.147 1.780 92,753 92,853 3.025 3.032 3.025 2.663 2.291 99,153 87,553 87,652 2.909 2.523 2.166 1.799 93,053 93,152 3.410 3.044 2.677 2.301 98,153 87,653 87,752 2.909 2.542 2.175 1.806 93,153 93,252 3.403 3.063 2.966 2.399 98,753 87,653 86,152 2.947 2.570 2.203 1.836 93,553 93,652 3.448 3.061 2.742 2.375 99,1633 88,053 86,152 2.946 2.231 1.864 93,553 93,652 3.446 3.109 2.742 2.375 99,153 88,153 86,552 2.932 2.626 2.266 1.919 94,153 94,153 3.162 2.787 2.942 <	-			-									
87.253 87.352 2.872 2.802 2.813 1.771 92.753 92.852 3.302 3.016 2.464 2.822 98.353 87.353 87.452 2.861 2.514 2.147 1.780 92.853 93.052 3.025 2.668 2.201 98.453 87.553 87.652 2.900 2.532 2.166 1.789 92.853 93.052 3.402 3.035 2.668 2.201 98.653 87.653 87.652 2.900 2.532 2.166 1.789 93.352 3.403 3.062 2.666 2.291 98.653 87.753 87.852 2.918 2.571 2.201 1.836 93.352 3.443 3.072 2.705 2.338 98.653 88.052 8.22 2.562 2.211 1.854 93.553 93.652 3.446 3.109 2.712 2.375 99.653 88.153 86.52 2.932 2.561 2.249 1.822 93.652 3.465 3.118 2.717 2.344 99.453 88.6358 86.52 2.9								-		'			
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If Your In	come ls	Number										
			of Depe	ndents								
At Least	But not over	0	1	2	3							
97,553	97,652	3,830	3,463	3,096	2,729							
97,653	97,752	3,839	3,472	3,105	2,738							
97,753	97,852	3,848	3,481	3,114	2,747							
97,853	97,952	3,857	3,490	3,123	2,756							
97,953	98,052	3,867	3,500	3,133	2,766							
98,053	98,152	3,876	3,509	3,142	2,775							
98,153	98,252	3,885	3,518	3,151	2,784							
98,253	98,352	3,895	3,528	3,161	2,794							
98,353	98,452	3,904	3,537	3,170	2,803							
98,453	98,552	3,913	3,546	3,179	2,812							
98,553	98,652	3,923	3,556	3,189	2,822							
98,653	98,752	3,932	3,565	3,198	2,831							
98,753	98,852	3,941	3,574	3,207	2,840							
98,853	98,952	3,950	3,583	3,216	2,849							
98,953	99,052	3,960	3,593	3,226	2,859							
99,053	99,152	3,969	3,602	3,235	2,868							
99,153	99,252	3,978	3,611	3,244	2,877							
99,253	99,352	3,988	3,621	3,254	2,887							
99,353	99,452	3,997	3,630	3,263	2,896							
99,453	99,552	4,006	3,639	3,272	2,905							
99,553	99,652	4,016	3,649	3,282	2,915							
99,653	99,752	4,025	3,658	3,291	2,924							
99,753	99,852	4,034	3,667	3,300	2,933							
99,853	99,952	4,043	3,676	3,309	2,942							
99,953	100,000	4,053	3,686	3,319	2,952							
IF YOUR INCOME IS OVER \$100,000 USE												
FORM	540, OR F	FILE ON	ILINE TH	IROUG	н							

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ftb.ca.gov

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Have a question? Want to check on your refund?

Need a tax form?



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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. ٠
- 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:

- Do I need to file a tax return? 100
- Which form should I use? 111
- 201 How can I get an extension to file?
- What is the nonrefundable renter's credit and how do I qualify? 203
- 204 I never received a Form W-2, what do I do?
- Who qualifies me to use the head of household filing status? 215
- How do I report a change of address? 619
- 506 How do I get information about my Form 1099-G?

Code California Forms and Publications:

- California Resident Income Tax Booklet (includes Form 540) 900
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- Form 540-ES, Estimated Tax for Individuals 907
- 908 Schedule X. California Explanation of Amended Return Changes California Nonresident or Part-Year Resident Income Tax Booklet 914
- (includes Long and Short Form 540NR)
- 938 FTB 3514, California Earned Income Tax Credit
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- FTB 3525, Substitute for Form W-2, Wage and Tax Statement 922
- FTB 3532, Head of Household Filing Status Schedule 939
- 949 FTB 3567, Installment Agreement Request
- FTB Pub. 1008, Federal Tax Adjustments and Your Notification 946 Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status
- FTB 4058, California Taxpayers' Bill of Rights 943

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

Federal Earned Income Tax Credit (EITC)

\$\$

For

You

If you earned less than \$54,884 (less than \$20,950 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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