# CALIFORNIA **540 26**

Forms & Instructions

# **2019** 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 2019

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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold amount" of \$25,000, and completely phases out at \$30,000. For more information, see the instructions for line 24 of Form 540 2EZ, California Resident Income Tax Return and get form FTB 3514, California Earned Income Tax Credit.

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

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income net earnings from self employment. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540, California Resident Income Tax Return at **ftb.ca.gov/forms** or **e-file**.

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

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

Voluntary Contributions – You may contribute to the following new fund:
Suicide Prevention Voluntary Tax Contribution Fund

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

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

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

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

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

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

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit **scholarshare529.com** for instructions.

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

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

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

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

**Registered Domestic Partners (RDP)** – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same-sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

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

Head of Household – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

If you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to **ftb.ca.gov** and search for **HOH**. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

## **Qualifying to Use Form 540 2EZ**

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

General	California resident entire year     Not blind
Filing Status	Single     Married/RDP filing jointly     Head of household     Qualifying widow(er)
You May	<ul> <li>Be claimed as a dependent by another taxpayer (see Note below)</li> <li>Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.</li> </ul>
Dependents	0 – 3 allowed
Types of Income	<ul> <li>Wages, salaries, and tips</li> <li>Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2)</li> <li>Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only)</li> <li>Interest and Dividends</li> <li>Pension</li> <li>Unemployment</li> <li>Paid Family Leave</li> <li>U.S. Social Security</li> <li>Tier 1 and Tier 2 Railroad Retirement</li> </ul>
Total Income	<ul> <li>\$100,000 or less (single or head of household)</li> <li>\$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.</li> </ul>
Adjustments to Income	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
Deduction	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
Payments	Only withholding shown on federal Form(s) W-2 and 1099-R
Exemptions	<ul> <li>Personal exemption (see Note below)</li> <li>Up to three dependent exemptions</li> </ul>
Credits	<ul> <li>Nonrefundable Renter's Credit</li> <li>Refundable California Earned Income Tax Credit</li> <li>Refundable Young Child Tax Credit</li> </ul>

Note: You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$15,087.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$30,124.
- You are head of household and your total income is less than or equal to \$21,324.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to **ftb.ca.gov** for information about **CalFile** and **e-file** or download and print Form 540 at **ftb.ca.gov/forms**.

If you are a nonresident or part-year resident, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service", or go to **ftb.ca.gov/forms**.

## **Steps to Determine Filing Requirements**

Step 1: Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

**Step 2:** Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 63 for more information.

On 12/31/19,	and on 12/31/19,	California Gross Income			California Adjusted Gross Income		
my filing status was:				Dependents			
	(If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.)	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	18,241 24,341	30,841 33,791	40,291 41,351	14,593 20,693	27,193 30,143	36,643 37,703
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)	36,485 42,585 48,685	49,085 52,035 58,135	58,535 59,595 65,695	29,190 35,290 41,390	41,790 44,740 50,840	51,240 52,300 58,400
Qualifying widow(er)	Under 65 65 or older		30,841 33,791	40,291 41,351		27,193 30,143	36,643 37,703
Dependent of another person – Any filing status	Any age	More than yo question 1.	our standard c	leduction, see	Frequently A	sked Questior	IS,

## **Frequently Asked Questions**

#### 1. Do I have to file?

In general, you must file a California tax return if you are:

#### Single, or head of household, and either of the following apply:

- Gross income is more than \$18,241
- California adjusted gross income is more than \$14,593
- Married/RDP filing jointly and either of the following apply:
   Gross income is more than \$36,485
- California adjusted gross income is more than \$29,190

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

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

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

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

Single......\$4,187 Married/RDP filing jointly, head of household,

or qualifying widow(er) ..... \$8,724

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

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

See "Steps to Determine Filing Requirements."

#### 2. How can I get help?

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

#### 3. When do I have to file?

File and pay by April 15, 2020, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2020. Any tax due must be paid by April 15, 2020, to avoid penalties and interest. See form FTB 3519. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540, or Form 540NR when you file your tax return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

#### 4. I don't have my W-2 s. What do I do?

If all your federal Forms W-2 were not received by January 31, 2020, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at **ftb.ca.gov**. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

#### 5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 34 and line 35. Fill in the routing and account numbers and indicate the account type.

## 6. I discovered an error on my tax return. What should I do?

If you discover an error on your California income tax return after you filed it (paper or e-file), file an amended Form 540 2EZ and attach Schedule X, to correct your previously filed tax return. Get Schedule X at **ftb.ca.gov/forms** or call 800.338.0505, follow the recorded instructions, and enter code **908** when instructed.

#### 7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

#### 8. How can I find out about the status of my refund?

Go to **ftb.ca.gov** and search for **refund status** or call 800.338.0505.

#### 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

#### 10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Go to **ftb.ca.gov** and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at **ftb.ca.gov/forms**. If you change your address online or by phone, you do not need to file form FTB 3533.

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

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either file an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return or send a copy of the federal changes to:

ATTN RAR/VOL MS F310 FRANCHISE TAX BOARD PO BOX 1998 RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have a question **relating to the IRS audit adjustment** call 916.845.4028.

For general tax information or questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Automated Phone Service." References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and the California Revenue and Taxation Code (R&TC).

## Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 3.

#### You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2019. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at ftb.ca.gov/forms or file online using e-file.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov/forms or file online through CalFile or e-file.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2018.
- You have Real Estate or Other Withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement.

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

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 15.

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

#### **Specific Line Instructions**

#### Name(s) and Address

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

#### Suffix

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

#### **Additional Information**

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

#### **Foreign Address**

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

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

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

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

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

#### Date of Birth (DOB)

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

#### **Prior Name**

If you filed your 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

#### Line 1 through Line 5 - Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you. If your California filing status is different from your federal filing status, check the box above the filing status.

#### **Filing Status Checklist**

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

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

#### Single

You are single if **any** of the following was true on December 31, 2019:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2019, and did not remarry or enter into another RDP in 2019 (see Qualifying Widow[er]).

#### Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married/RDP as of December 31, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter into another RDP in 2019.
- Your spouse/RDP died in 2020 before the 2019 tax return was filed.

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

#### Head of Household

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

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the head of household (HOH) filing status was determined. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

#### Qualifying Widow(er)

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

- Your spouse/RDP died in 2017 or 2018, and you did not remarry or enter into another RDP in 2019.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:
  - The child had gross income of \$4,200 or more;
  - The child filed a joint return, or

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

- This child lived in your home for all of 2019. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

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

#### Line 6 – Can you be claimed as a dependent?

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

Single	\$15,087
Married/RDP filing jointly or Qualifying widow(er)	\$30,124
Head of Household	\$21,324

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

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

#### Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

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

#### Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you claim more than three dependents get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

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

#### Line 9 - Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one federal Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2, box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Form 540NR at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

#### Line 10 – Total Interest Income

Enter interest income shown on federal Form 1099-INT, Interest Income, box 1.



**Do not** include amounts shown on federal Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

#### Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at ftb.ca.gov/forms or file online through CalFile or e-file.

#### Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For information regarding the federal Pension Protection Act of 2006, go to **ftb.ca.gov** and search for **conformity**. If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ. Get Form 540 at **ftb.ca.gov/forms** or e-file.

#### Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received federal Form 1099-DIV with an amount in box 2a.
- The federal Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at ftb.ca.gov/forms or e-file.

#### Line 17 – Tax

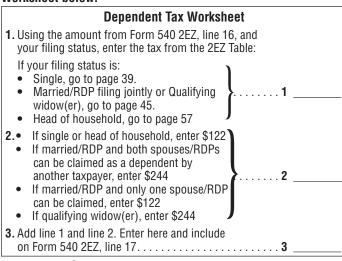
The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

## If you did not check the box on line 6 follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

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

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



#### Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$122. If you entered 2 in the box on line 7, enter \$244.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

#### Line 19 - Nonrefundable Renter's Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 11 to see if you qualify.

#### Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or federal Form 1099-R, box 12. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

#### Line 23 – Earned Income Tax Credit (EITC)

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

#### Line 24 - Young Child Tax Credit (YCTC)

Enter your YCTC from form FTB 3514, line 28.

#### **Use Tax**

#### Line 26 – Use Tax

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration.

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

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

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee

Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

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

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

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

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

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

#### **Use Tax Worksheet**

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

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

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

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

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

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 26.

**Example 3:** The total price of the items you purchased from out-of-state retailers that did not collect use tax is \$2,300, which includes a \$1,000 television, a \$900 painting, and a \$400 table for your living room.

 You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or

#### 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 26.

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

	Use whole ubilats only.		
1.	Enter purchases from out-of-state sellers made		
	without payment of California sales/use tax.		
	If you choose to estimate the use tax due on		
	individual, non-business items purchased for		
	less than \$1,000 each, only enter purchases of		
	items with a purchase price of \$1,000 or more		
	plus items purchased for use in a trade or		
	business not registered with the California		
	Department of Tax and Fee Administration		.00
1	Enter the applicable sales and use tax rate		
3.			
	Enter result here	\$	.00
4.	If you choose to estimate the use tax due on		
	individual, non-business items purchased for		
	less than \$1,000 each, enter the use tax amount du	e	
	from the Estimated Use Tax Lookup Table. If all of	•	~~
-	your purchases are included in Line 1, enter -0		
	Add Lines 3 and 4. This is your total use tax		.00
6.	Enter any sales or use tax you paid to another state		
	for purchases included on Line 1. See worksheet	¢	00
-	instructions below	φ	.00
1.	Subtract Line 6 from Line 5. This is the total use		
	tax due. Enter the amount due on Line 26. If the	¢	.00
	amount is less than zero, enter -0	Φ	.00

#### Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an \$800 per person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the California Department of Tax and Fee Administration.

**Note:** You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.

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

- 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 26. You will not be assessed additional use tax on the individual non business items you purchased for less than \$1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for \$1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than \$1,000 each and purchases of individual non-business items for \$1,000 or more.

Adjusted	Gros	s Income (AGI) Range	Use Tax Liability	
Less Than	\$10,0	00	\$1	
\$10,000	to	\$19,999	\$3	
\$20,000	to	\$29,999	\$5	
\$30,000	to	\$39,999	\$7	
\$40,000	to	\$49,999	\$9	
\$50,000	to	\$59,999	\$12	
\$60,000	to	\$69,999	\$14	
\$70,000	to	\$79,999	\$16	
\$80,000	to	\$89,999	\$18	
\$90,000	to	\$99,999	\$20	
\$100,000	to	\$124,999	\$24	
\$125,000	to	\$149,999	\$29	
\$150,000	to	\$174,999	\$34	
\$175,000	to	\$199,999	\$39	
More than \$199.999 – Multiply AGI by 0.021% (x0.00021)				

More than \$199,999 – Multiply AGI by 0.021% (x0.00021)

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 26 of your income tax return.

#### Line 30 - Tax Due

If the amount on line 27 is less than the amount on line 21, subtract the amount on line 27 from the amount on line 21. Enter the result on line 30. Your tax is more than your credits and withholdings.

#### FREE e-file at ftb.ca.gov

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

#### Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will not be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to **parks.ca.gov/annualpass/** or email **info@parks.ca.gov**.

#### Line 32 – Amount You Owe

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

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

#### **Paying Your Taxes**

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- · Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

#### **Electronic Funds Withdrawal**

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page to find your bank information. Your tax preparation software will offer this option.

#### Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information go to **ftb.ca.gov/pay**.

#### **Credit Card**

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB

has partnered with Official Payments Corporation to offer you this service. Official Payments Corporation charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corporation online payment center at **officialpayments.com** or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 p.m. PST.

Payment Date: \_

Confirmation Number:

#### Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2019 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

e-file: If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your payment is returned by your bank for insufficient funds.

#### **Request Monthly Installments**

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **ftb.ca.gov** and search for **installment agreement**. To submit your request by mail, go to **ftb.ca.gov/forms** to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

#### Line 33 – Refund or No Amount Due

Did you report an amount on line 31?

- No Enter the amount from line 29 on line 33. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.
- Yes If the amount on line 31 is:
  - Less than the amount on line 29, subtract line 31 from line 29 and enter the difference on line 33. This is your refund amount.
  - More than the amount on line 29, enter zero on line 33.

#### **Direct Deposit**

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 34 and line 35. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on the following page.

An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. **Do not** check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. When filing an original return, the total of line 34 and line 35 must equal the total amount of your refund on line 33. If line 34 and line 35 do not equal line 33, the FTB will issue a paper check.

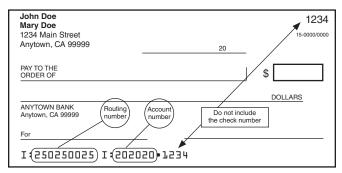
When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue a paper check.

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

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

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

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



**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit **scholarshare529.com** for instructions.

#### Sign Your Tax Return

Sign your tax return on Side 4. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See "Innocent Joint Filer Relief" under Additional Information section for more information.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information the FTB will be able to provide you better customer service.

#### **Paid Preparer's Information**

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 4 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

#### **Third Party Designee**

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2019 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, go to **ftb.ca.gov/poa**.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

#### **Assembling Your Tax Return**

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return. Include California supporting forms and schedules behind Side 4 of Form 540 2EZ.

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

#### **Mailing Your Tax Return**

Mail your tax return to the following address if your tax return shows an **amount due:** 

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

Mail your tax return to the following address if your tax return shows a **refund**, **or no amount due**:

FRANCHISE TAX BOARD PO BOX 942840 Sacramento ca 94240-0001

## **Nonrefundable Renter's Credit Qualification Record**



e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. **Do Not Mail This Record. Keep With Your Tax Records.** 

1. Were you a resident of California for the entire year in 2							
Military personnel: If you are not a legal resident of California, you or resident, during 2019, and is otherwise qualified.	Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a						
<b>YES.</b> Go to question 2.	NO. Stop. File Form 540NR. Go to ftb.ca.gov/for	<b>ms</b> for more information regarding these forms.					
2 la your California adjusted gross income the amount of	n Form F40 2F7 line 16:						
<ul> <li>2. Is your California adjusted gross income, the amount o</li> <li>\$42,932 or less if single; or</li> </ul>	n Form 540 222, nine 16:						
• \$85,864 or less if married/RDP filing jointly, head of househo							
YES. Go to question 3.	NO. Stop here. You do not qualify for this credit.						
<ol> <li>Did you pay rent, for at least half of 2019, on property ( principal residence?</li> </ol>	including a mobile home that you owned o	n rented land) in California, which was your					
YES. Go to question 4.	NO. Stop here. You do not qualify for this credit.						
4. Can you be claimed as a dependent by a parent, foster	parent, legal guardian, or any other person	ı in 2019?					
NO. Go to question 6.	YES. Go to question 5.						
5. For more than half the year in 2019, did you live in the		-					
NO. Go to question 6.	YES. Stop here. You do not qualify for this credit						
6. Was the property you rented exempt from property tax i		terre Franciskansenski insludes soost					
You do not qualify for this credit if, for more than half of the year, yo government-owned buildings, church-owned parsonages, college d	ormitories, and military barracks. However, if you	or your landlord paid possessory interest taxes for					
the property you rented, then you may claim this credit.							
NO. Go to question 7.	YES. Stop here. You do not qualify for this credit						
7. Did you claim the homeowner's property tax exemption You do not qualify for this credit if you or your spouse/RDP receive		ne during the year. However, if you lived apart from					
your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	a homeowner's property tax exemption for a sepa	rate 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 que	ı do not qualify for this credit. If your filing Jestion 9.					
8. Were you single in 2019?							
YES. Go to question 11.	NO. Go to question 9.						
9. Did your spouse/RDP claim the homeowner's property t							
You do not qualify for this credit if you or your spouse/RDP receive your spouse/RDP for the entire year and your spouse/RDP received you are otherwise qualified.	a nomeowner's property tax exemption at any tir a homeowner's property tax exemption for a sepa	rate 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 2019?						
YES. Go to question 11.	NO. Stop here. You do not qualify for this credit.						
11. If you are:							
<ul> <li>Single, enter \$60 on Form 540 2EZ, line 19.</li> <li>Head of household or qualifying widow(er) enter \$120 of</li> </ul>	n Form 540 2F7 line 19						
<ul> <li>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 \$60</li> </ul>	line 19. (Exception: If one spouse/RDP claimed 0 on Form 540 2EZ, line 19.)	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 2019, which qualified you for this credit.					
Street Address	City, State, and ZIP Code	Dates Rented in 2019 (From to )					
	•	,					
ab							
Enter the name, address, and telephone number of your land	lord(s) or the person(s) to whom you paid re	ent for the residence(s) listed above.					
Name	Street Address	City, State, ZIP Code, and Telephone Number					
а							
5b							

## **Additional Information**

#### **Privacy Notice**

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

#### Reasons for Information Requests:

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

#### **Rights and Responsibility:**

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

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

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

#### Your Responsibility:

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

#### Information Disclosures:

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

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

#### Your Rights As A Taxpayer

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

#### **Innocent Joint Filer Relief**

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

#### **California Use Tax General Information**

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 26 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- · The seller does not collect California sales or use tax, and
- You use, gift, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you

would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

For information about California use tax, please refer to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**Find Information About Use Tax**" in the search bar.

## **Complete the Use Tax Worksheet or use the Use Tax Lookup Table** on page 8, to calculate the amount due.

**Extensions to File.** If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

**Interest, Penalties and Fees.** Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees.

Application of Payments. For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

**Changes in Use Tax Reported.** Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return, contact the California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** or call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at **ftb.ca.gov**.

#### Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800-345-VOTE** or simply register online at **RegisterToVote.ca.gov**. For more information about how and when to register to vote, visit **sos.ca.gov/elections**.

#### It's Your Right ... Register and Vote.

#### Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and preferred phone number. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

> FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

We will respond within 10 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on your return.

## **Voluntary Contribution Fund Descriptions**

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to **ftb.ca.gov** and search for **voluntary contributions**.

**Code 400, California Seniors Special Fund** – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$244 or \$122 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

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

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

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

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

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

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

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

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

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

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

**Code 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund** – Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

**Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund** – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

**Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund** – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education. **Code 440, Rape Kit Backlog Voluntary Tax Contribution Fund –** Contributions will be used for DNA testing in the processing of rape kits.

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

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

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

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

## **Instructions for Filing a 2019 Amended Return**

#### **Important Information**

**Protective Claim** – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state's taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for "Protective claim for refund" on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

Do not attach your previously filed return to your amended return.

**Do not** file an amended return to correct your SSN, name, or address, instead, call or write us. See "Contacting the Franchise Tax Board" for more information.

**Use Tax – Do not** amend your return to correct a "use tax" error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at **cdtfa.ca.gov** or call **800.400.7115**.

**Voluntary Contributions** – You cannot amend voluntary contributions. Enter the amount from your original return.

**Direct Deposit** – You can now use direct deposit on your amended return. When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue a paper check.

#### **Purpose**

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

#### When to File

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

#### **California Statute of Limitations**

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

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

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

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

#### Original tax return was filed after October 15th:

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

#### If you are filing your amended tax return after the normal statute of

**limitation period** (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

If you are filing your amended return in response to a billing notice you

**received**, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at **ota.ca.gov** or to file suit in court if your claim for refund is disallowed.

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

#### Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is "financially disabled." You are considered "financially disabled" when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered "financially disabled" during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

#### **Federal Notices**

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

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

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

#### **Children With Investment Income**

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

#### **Contacting the Franchise Tax Board**

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

FRANCHISE TAX BOARD PO BOX 942840

SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 63.

#### **Filing Status**

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in a RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/ RDP filing separately for California. If you entered into a same-sex marriage your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Changing Your Filing Status – If you changed your filing status on your federal amended tax return, also change your filing status for California.

**Married/RDP Filing Jointly to Married/RDP Filing Separately** – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

**Exception:** A married couple who meets the "Exception for filing a separate tax return" shown above may change from joint to separate tax returns after the due date of the tax return.

Filing Separate Tax Returns to Married/RDP Filing Jointly – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow the Form 540 2EZ instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

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## **2019 Instructions for Form FTB 3514**

**California Earned Income Tax Credit** 

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

#### What's New

**Young Child Tax Credit** – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is \$1,000. The credit amount phases out as earned income exceeds the "threshold amount" of \$25,000, and completely phases out at \$30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

#### **General Information**

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

#### **Registered Domestic Partners (RDPs)**

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

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

#### A Purpose

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

#### **B** Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.

- Both your earned income and federal adjusted gross income (AGI) must be less than \$55,952 to qualify for the federal credit, and less than \$30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

#### **Specific Instructions**

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

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

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

#### Step 1 Qualifications for All Filers

a. Federal AGI

In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than 30,001?

- Yes Continue.
- No Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.
  - Yes Continue.
  - No Stop here, you cannot take the credit.
- c. Is your filing status married filing separately?
  - Yes Stop here, you cannot take the credit.
  - No Continue.
- d. Are you filing federal Form 2555, Foreign Earned Income?
  - **Yes** Stop here, you cannot take the credit.
  - No Continue.
- e. Were you or your spouse/RDP a nonresident alien for any part of 2019?
  - Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
  - No Continue.
- f. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days?
  - Yes Continue.
  - No Stop here, you cannot take the credit.
- g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

#### Step 2 Investment Income

If you are filing Form 540 or Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ complete Worksheet 2.

	Worksheet 1 – Investment Income Form 540 and Form 540NR Filers	
Inter	est and Dividends	
1	Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b .	1
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b	3
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends	4
Capi	tal Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0	5
6	Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0 (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead)	6
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-)	7
Pass	ive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5	8
Othe	r Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter -0	9
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22	10
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-)	11
Inves	stment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. <b>This is your investment income</b>	12
13	Is the amount on line 12 more than <b>\$3,828</b> ?	
	Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.	

#### Worksheet 2 – Investment Income Form 540 2EZ Filer

1		le interest. Enter the amount from 540 2EZ, line 10.	1
2	amou and b	xable interest. Add and enter thents from federal Form 1099-INT, box 3ox 8, and the amount from federal1099-DIV, box 10	2
3		ends. Enter the amount from 540 2EZ, line 11	3
4		al gain net income. Enter the amount Form 540 2EZ, line 13	4
5		tment Income. Add line 1, line 2, line 3 ne 4. Enter the amount here	5
6	Is the	amount on line 5 more than <b>\$3,828</b> ?	
	Yes No	Stop here, you cannot take the credit. Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.	

#### Step 3 Qualifying Child

#### **Qualifying Child Definition**

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

**Note:** If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

#### **Qualifying Child Questionnaire**

- **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 2019?
  - 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 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
  - Yes Stop here, you cannot take the credit.
  - No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

**Note:** If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

#### Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

**Valid SSN.** For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

#### Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

#### Line 9b - Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2019, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

#### Line 10 - Child's relationship to you

For additional information see qualifying child definition.

#### Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

#### Line 12 - Child's physical address

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

#### Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040 or 1040-SR, line 8b less than \$30,001?
  - Yes Continue.
  - **No** Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.
  - Yes Continue.
  - No Stop here, you cannot take the credit.
- **c.** Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2019?
  - Yes Continue.
  - **No** Stop here, you cannot take the credit.
- **d.** Are you filing a joint return for 2019? For more information get federal Publication 596.
  - Yes Skip questions e and f; go to Step 5.
  - No Continue.
- e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
  - Yes Stop here, you cannot take the credit.
  - No Continue.
- f. Can you be claimed as a dependent on someone else's 2019 tax return?
  - Yes Stop here, you cannot take the credit.
  - No Go to Step 5.

#### Step 5 California Earned Income

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

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12. 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 (Form 1040 or 1040-SR), Self-Employment Tax, 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 IRC Section 457 plan

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

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

#### Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

#### Line 18 – Business income or (loss)

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

#### Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

#### Line b - Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

#### Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

#### Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

#### Line e – Business code

Use the six-digit code from federal Schedule C or Schedule F, box B.

	Worksheet 3 – Business Income or (Lo	oss)
1	Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3	1
2	Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6	2
3	Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A	3
4	<b>Deductible part of self-employment tax.</b> Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14	4
5	<b>Total business income or (loss).</b> Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5

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

#### Step 6 How to Figure the CA EITC

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

#### **California Earned Income Tax Credit Worksheet**

Pa	rt I – All Filers	
1.	Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here	1
2.	Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here	2
3.	Enter the amount from federal Form 1040 or 1040-SR, line 8b	
4.	Are the amounts on lines 1 and 3 the same?	
	<ul><li>Yes Skip line 5; and enter the amount from line 2 on line 6.</li><li>No Go to line 5.</li></ul>	
Pa	rt II – Filers who Answered "No" on Line 4	
5.	If you have:	
	<ul> <li>No qualifying children, is the amount on line 3 less than \$3,705?</li> <li>1 qualifying child, is the amount on line 3 less than \$5,564?</li> <li>2 qualifying children, is the amount on line 3 less than \$7,811?</li> <li>3 or more qualifying children, is the amount on line 3 less than \$7,811?</li> </ul>	
	<ul> <li>Yes Leave line 5 blank; enter the amount from line 2 on line 6.</li> <li>No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here</li></ul>	5
Pa	rt III – Your Earned Income Tax Credit	
6.	This is your California earned income tax credit.	
	Enter this amount on form FTB 3514, line 20.	6

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

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

#### Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered \$0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

#### Worksheet 4 - CA Exemption Credit Percentage

Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.

#### Part I – Total Taxable Income

1. Enter the amount from Form 540NR, line 17.	
If a negative amount, enter as negative 1	
2. Enter the amount from Form 540NR, line 18 . 2	

 Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here ...... 3 \_

#### Part II – California Taxable Income

-		
4.	Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	4
5.	Enter the amount from Schedule CA (540NR), Part IV, line 4	5
6.	California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	6
Par	t III – CA Exemption Credit Percentage	
	t III – CA Exemption Credit Percentage           Subtract line 6 from line 3. If a negative           amount, enter as negative	7
7.	Subtract line 6 from line 3. If a negative	
7. 8.	Subtract line 6 from line 3. If a negative amount, enter as negative Enter the amount from line 3 as a positive	8

#### Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

#### Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet all of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

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

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

**Note:** If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

#### Line 23 - California Earned Income

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

#### Line 25 – Excess Earned Income over threshold

Subtract the \$25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27 – For every \$100 over the threshold amount, your credit is reduced by \$20.

**Line 28** – This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

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

**Line 29** – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

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

- 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.

Income fax Credit worksheet. If the amount you are looking up from the worksheet is And your number of qualifying children is						
At But Not least Over		0	1 Your credit i	2	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	93	412	485	545	
1451	1500	96	426	502	564	
1501	1550	99	441	519	584	
1551	1600	102	455	536	603	
1601	1650	106	470	553	622	
1651	1700	109	484	570	641	
1701	1750	112	499	587	660	
1751	1800	115	513	604	679	
1801	1850	119	528	621	698	
1851	1900	122	542	638	717	
1901	1950	125	556	655	737	
1951	2000	128	571	672	756	

If the amount looking up the workshee	from	And your	number of qua	alifying childu	ren is
At	But Not	0	1	2	3
least	Over		Your credit	is	
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521

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If the amoun looking u	p from	And	har of a	lifeine - hiti	in in
the workshe		-	number of qua		
At least	But Not Over	0	1 Your credit	2 is	3
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

If the amount you are looking up from the worksheet is		And your	number of qua	alifying child	ren is
At	But Not Over	0	1 Your credit	2	3
least 6001	6050	107	1475		0205
		187		2049	2305
6051	6100	186	1460	2066	2324
6101 6151	6150 6200	186 186	1446 1431	2083 2100	2343 2362
6201	6250	185	1431	2100	2302
6251	6300	185	1417	2134	2400
6301	6350	184	1388	2154	2400
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2455
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

- 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 looking up the workshe	from	And your n	umber of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
8001	8050	171	897	2583	2906
8051	8100	171	882	2566	2887
8101	8150	170	868	2549	2867
8151	8200	170	853	2532	2848
8201	8250	170	839	2515	2829
8251	8300	169	824	2498	2810
8301	8350	169	810	2481	2791
8351	8400	168	795	2464	2772
8401	8450	168	781	2447	2753
8451	8500	168	767	2430	2734
8501	8550	167	752	2413	2714
8551	8600	167	738	2396	2695
8601	8650	166	723	2379	2676
8651	8700	166	709	2362	2657
8701	8750	166	694	2345	2638
8751	8800	165	680	2328	2619
8801	8850	165	665	2311	2600
8851	8900	165	651	2294	2581
8901	8950	164	637	2277	2561
8951	9000	164	622	2260	2542
9001	9050	163	608	2243	2523
9051	9100	163	593	2226	2504
9101	9150	163	579	2209	2485
9151	9200	162	564	2192	2466
9201	9250	162	550	2175	2447
9251	9300	161	535	2158	2428
9301	9350	161	521	2141	2408
9351	9400	161	506	2124	2389
9401	9450	160	504	2107	2370
9451	9500	160	502	2090	2351
9501	9550	159	501	2073	2332
9551	9600	159	500	2056	2313
9601	9650	159	499	2039	2294
9651	9700	158	498	2022	2275
9701	9750	158	496	2005	2255
9751	9800	157	495	1988	2236
9801	9850	157	494	1971	2217
9851	9900	157	493	1954	2198
9901	9950	156	491	1937	2179
9951	10000	156	490	1920	2160

If the amount looking up the workshee	from	And your n	umber of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
10001	10050	156	489	1903	2141
10051	10100	155	488	1886	2122
10101	10150	155	487	1869	2102
10151	10200	154	485	1852	2083
10201	10250	154	484	1835	2064
10251	10300	154	483	1818	2045
10301	10350	153	482	1801	2026
10351	10400	153	480	1784	2007
10401	10450	152	479	1767	1988
10451	10500	152	478	1750	1969
10501	10550	152	477	1733	1949
10551	10600	151	476	1716	1930
10601	10650	151	474	1699	1911
10651	10700	150	473	1682	1892
10701	10750	150	472	1665	1873
10751	10800	150	471	1648	1854
10801	10850	149	469	1631	1835
10851	10900	149	468	1614	1816
10901	10950	148	467	1597	1796
10951	11000	148	466	1580	1777
11001	11050	148	464	1563	1758
11051	11100	147	463	1546	1739
11101	11150	147	462	1529	1720
11151	11200	147	461	1512	1701
11201	11250	146	460	1495	1682
11251	11300	146	458	1478	1663
11301	11350	145	457	1461	1643
11351	11400	145	456	1444	1624
11401	11450	145	455	1427	1605
11451	11500	144	453	1410	1586
11501	11550	144	452	1393	1567
11551	11600	143	451	1376	1548
11601	11650	143	450	1359	1529
11651	11700	143	449	1342	1510
11701	11750	142	447	1325	1490
11751	11800	142	446	1308	1471
11801	11850	141	445	1291	1452
11851	11900	141	444	1274	1433
11901	11950	141	442	1257	1414
11951	12000	140	441	1240	1395

- 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 u the workshe	p from	And your n	umber of au	alifying childı	ren is
At least	But Not Over	0	1 Your credit	2	3
12001	12050	140	440	1223	1376
12051	12100	139	439	1206	1357
12101	12150	139	438	1189	1337
12151	12200	139	436	1172	1318
12201	12250	138	435	1155	1299
12251	12300	138	434	1138	1280
12301	12350	138	433	1121	1261
12351	12400	137	431	1104	1242
12401	12450	137	430	1087	1223
12451	12500	136	429	1070	1204
12501	12550	136	428	1053	1184
12551	12600	136	427	1036	1165
12601	12650	135	425	1019	1146
12651	12700	135	424	1002	1127
12701	12750	134	423	985	1108
12751	12800	134	422	968	1089
12801	12850	134	420	951	1070
12851	12900	133	419	934	1051
12901	12950	133	418	917	1031
12951	13000	132	417	900	1012
13001	13050	132	416	883	993
13051	13100	132	414	866	974
13101	13150	131	413	849	955
13151	13200	131	412	832	936
13201	13250	131	411	815	917
13251	13300	130	409	798	898
13301	13350	130	408	781	878
13351	13400	129	407	764	859
13401	13450	129	406	747	840
13451	13500	129	405	730	821
13501	13550	128	403	713	802
13551	13600	128	402	696	783
13601	13650	127	401	679	764
13651	13700	127	400	662	745
13701	13750	127	398	645	725
13751	13800	126	397	628	706
13801	13850	126	396	611	687
13851	13900	125	395	594	668
13901	13950	125	393	577	649
13951	14000	125	392	560	630

If the amoun looking up the workshe	from	And your n	umber of qua	lifying childr	en is
At least	But Not Over	0	1 Your credit	2 is	3
14001	14050	124	391	543	611
14051	14100	124	390	526	592
14101	14150	123	389	509	572
14151	14200	123	387	503	553
14201	14250	123	386	502	534
14251	14300	122	385	500	515
14301	14350	122	384	499	504
14351	14400	122	382	497	502
14401	14450	121	381	495	501
14451	14500	121	380	494	499
14501	14550	120	379	492	497
14551	14600	120	378	491	496
14601	14650	120	376	489	494
14651	14700	119	375	488	493
14701	14750	119	374	486	491
14751	14800	118	373	484	489
14801	14850	118	371	483	488
14851	14900	118	370	481	486
14901	14950	117	369	480	484
14951	15000	117	368	478	483
15001	15050	116	367	476	481
15051	15100	116	365	475	480
15101	15150	116	364	473	478
15151	15200	115	363	472	476
15201	15250	115	362	470	475
15251	15300	114	360	468	473
15301	15350	114	359	467	472
15351	15400	114	358	465	470
15401	15450	113	357	464	468
15451	15500	113	356	462	467
15501	15550	113	354	460	465
15551	15600	112	353	459	464
15601	15650	112	352	457	462
15651	15700	111	351	456	460
15701	15750	111	349	454	459
15751	15800	111	348	452	457
15801	15850	110	347	451	456
15851	15900	110	346	449	454
15901	15950	109	345	448	452
15951	16000	109	343	446	451

- 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	3	
16001	16050	109	342	444	449	
16051	16100	108	341	443	448	
16101	16150	108	340	441	446	
16151	16200	107	338	440	444	
16201	16250	107	337	438	443	
16251	16300	107	336	437	441	
16301	16350	106	335	435	439	
16351	16400	106	334	433	438	
16401	16450	105	332	432	436	
16451	16500	105	331	430	435	
16501	16550	105	330	429	433	
16551	16600	104	329	427	431	
16601	16650	104	327	425	430	
16651	16700	104	326	424	428	
16701	16750	103	325	422	427	
16751	16800	103	324	421	425	
16801	16850	102	323	419	423	
16851	16900	102	321	417	422	
16901	16950	102	320	416	420	
16951	17000	101	319	414	419	
17001	17050	101	318	413	417	
17051	17100	100	316	411	415	
17101	17150	100	315	409	414	
17151	17200	100	314	408	412	
17201	17250	99	313	406	411	
17251	17300	99	311	405	409	
17301	17350	98	310	403	407	
17351	17400	98	309	401	406	
17401	17450	98	308	400	404	
17451	17500	97	307	398	403	
17501	17550	97	305	397	401	
17551	17600	96	304	395	399	
17601	17650	96	303	393	398	
17651	17700	96	302	392	396	
17701	17750	95	300	390	395	
17751	17800	95	299	389	393	
17801	17850	95	298	387	391	
17851	17900	94	297	386	390	
17901	17950	94	296	384	388	
17951	18000	93	294	382	386	

If the amoun looking up the workshe	) from	And your r	number of qua	lifying childı	en is
At least	But Not Over	0	1 Your credit	2 is	3
18001	18050	93	293	381	385
18051	18100	93	292	379	383
18101	18150	92	291	378	382
18151	18200	92	289	376	380
18201	18250	91	288	374	378
18251	18300	91	287	373	377
18301	18350	91	286	371	375
18351	18400	90	285	370	374
18401	18450	90	283	368	372
18451	18500	89	282	366	370
18501	18550	89	281	365	369
18551	18600	89	280	363	367
18601	18650	88	278	362	366
18651	18700	88	277	360	364
18701	18750	87	276	358	362
18751	18800	87	275	357	361
18801	18850	87	274	355	359
18851	18900	86	272	354	358
18901	18950	86	271	352	356
18951	19000	86	270	350	354
19001	19050	85	269	349	353
19051	19100	85	267	347	351
19101	19150	84	266	346	350
19151	19200	84	265	344	348
19201	19250	84	264	342	346
19251	19300	83	263	341	345
19301	19350	83	261	339	343
19351	19400	82	260	338	341
19401	19450	82	259	336	340
19451	19500	82	258	335	338
19501	19550	81	256	333	337
19551	19600	81	255	331	335
19601	19650	80	254	330	333
19651	19700	80	253	328	332
19701	19750	80	252	327	330
19751	19800	79	250	325	329
19801	19850	79	249	323	327
19851	19900	79	248	322	325
19901	19950	78	247	320	324
19951	20000	78	245	319	322

- 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 u the workshe	p from	And your p	umber of qua	lifving childr	on is
		Anu your n	unnuer or qua 1	2	3
At least	But Not Over	U	Your credit i	_	3
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	288
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

If the amoun looking up the workshee	o from	And your n	umber of qua	lifying childr	ildren is		
At least	But Not Over	0	1 Your credit i	2 is	3		
22001	22050	62	195	253	256		
22051	22100	61	194	252	255		
22101	22150	61	193	250	253		
22151	22200	61	192	248	252		
22201	22250	60	190	247	250		
22251	22300	60	189	245	248		
22301	22350	59	188	244	247		
22351	22400	59	187	242	245		
22401	22450	59	185	240	243		
22451	22500	58	184	239	242		
22501	22550	58	183	237	240		
22551	22600	57	182	236	239		
22601	22650	57	181	234	237		
22651	22700	57	179	233	235		
22701	22750	56	178	231	234		
22751	22800	56	177	229	232		
22801	22850	55	176	228	231		
22851	22900	55	174	226	229		
22901	22950	55	173	225	227		
22951	23000	54	172	223	226		
23001	23050	54	171	221	224		
23051	23100	53	170	220	223		
23101	23150	53	168	218	221		
23151	23200	53	167	217	219		
23201	23250	52	166	215	218		
23251	23300	52	165	213	216		
23301	23350	52	163	212	215		
23351	23400	51	162	210	213		
23401	23450	51	161	209	211		
23451	23500	50	160	207	210		
23501	23550	50	158	205	208		
23551	23600	50	157	204	207		
23601	23650	49	156	202	205		
23651	23700	49	155	201	203		
23701	23750	48	154	199	202		
23751	23800	48	152	197	200		
23801	23850	48	151	196	199		
23851	23900	47	150	194	197		
23901	23950	47	149	193	195		
23951	24000	46	147	191	194		

- 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 u	p from				
the workshe	et is	-	umber of qua		
At least	But Not Over	0	1 Your credit i	2 is	3
24001	24050	46	146	189	192
24051	24100	46	145	188	190
24101	24150	45	144	186	189
24151	24200	45	143	185	187
24201	24250	44	141	183	186
24251	24300	44	140	182	184
24301	24350	44	139	180	182
24351	24400	43	138	178	181
24401	24450	43	136	177	179
24451	24500	43	135	175	178
24501	24550	42	134	174	176
24551	24600	42	133	172	174
24601	24650	41	132	170	173
24651	24700	41	130	169	171
24701	24750	41	129	167	170
24751	24800	40	128	166	168
24801	24850	40	127	164	166
24851	24900	39	125	162	165
24901	24950	39	124	161	163
24951	25000	39	123	159	162
25001	25050	38	122	158	160
25051	25100	38	121	156	158
25101	25150	37	119	154	157
25151	25200	37	118	153	155
25201	25250	37	117	151	154
25251	25300	36	116	150	152
25301	25350	36	114	148	150
25351	25400	35	113	146	149
25401	25450	35	112	145	147
25451	25500	35	111	143	145
25501	25550	34	110	142	144
25551	25600	34	108	140	142
25601	25650	34	107	138	141
25651	25700	33	106	137	139
25701	25750	33	105	135	137
25751	25800	32	103	134	136
25801	25850	32	102	132	134
25851	25900	32	101	131	133
25901	25950	31	100	129	131
25951	26000	31	99	127	129

If the amoun looking up the workshe	o from	And your	number of (	qualifying ch	ildren is
At	But Not	0	1	2	3
least	Over		Your crea	lit is	
26001	26050	30	97	126	128
26051	26100	30	96	124	126
26101	26150	30	95	123	125
26151	26200	29	94	121	123
26201	26250	29	92	119	121
26251	26300	28	91	118	120
26301	26350	28	90	116	118
26351	26400	28	89	115	117
26401	26450	27	87	113	115
26451	26500	27	86	111	113
26501	26550	26	85	110	112
26551	26600	26	84	108	110
26601	26650	26	83	107	109
26651	26700	25	81	105	107
26701	26750	25	80	103	105
26751	26800	25	79	102	104
26801	26850	24	78	100	102
26851	26900	24	76	99	101
26901	26950	23	75	97	99
26951	27000	23	74	95	97
27001	27050	23	73	94	96
27051	27100	22	72	92	94
27101	27150	22	70	91	92
27151	27200	21	69	89	91
27201	27250	21	68	87	89
27251	27300	21	67	86	88
27301	27350	20	65	84	86
27351	27400	20	64	83	84
27401	27450	19	63	81	83
27451	27500	19	62	80	81
27501	27550	19	61	78	80
27551	27600	18	59	76	78
27601	27650	18	58	75	76
27651	27700	18	57	73	75
27701	27750	17	56	72	73
27751	27800	17	54	70	72
27801	27850	16	53	68	70
27851	27900	16	52	67	68
27901	27950	16	51	65	67
27951	28000	15	50	64	65

- 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 looking up	from	0			
the workshe		•	•	ifying childre	
At least	But Not Over	0	1 Your credit is	2 S	3
28001	28050	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1

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# ftb.ca.gov

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is At But not Least over		Number of Dependents			of Dependents of Dependents						If Your Inc	come Is	of Dependents				
		0	1	2	3	At Least	But not over	0	1 Dopon	2	3	At Least	But not over	0	1 1	2	3
0	15,087	0	0	0	0	20,488	20,587	110	0	0	0	25,988	26,087	232	0	0	0
15,088	15,187	2	0	0	0	20,400	20,507	112	0	0	0	26,088	26,187	236	0	0	0
15,188	15,287	4	0	0	0	20,688	20,787	114	0	0	0	26,188	26.287	240	0	0	0
15,288	15,387	6	0	0	0	20,788	20,887	116	0	0	0	26,288	26,387	244	0	0	0
15,388	15,487	8	0	0	0	20,888	20,987	118	0	0	0	26,388	26,487	248	0	0	0
15,488	15,587	10	0	0	0	20,988	21,087	120	0	0	0	26,488	26,587	252	0	0	0
15,588	15,687	12	0	0	0	21,088	21,187	122	0	0	0	26,588	26,687	256	0	0	0
15,688	15,787	14	0	0	0	21,188	21,287	124	0	0	0	26,688	26,787	260	0	0	0
15,788	15,887	16	0	0	0	21,288	21,387	126	0	0	0	26,788	26,887	264	0	0	0
15,888	15,987	18	0	0	0	21,388	21,487	128	0	0	0	26,888	26,987	268	0	0	0
15,988	16,087 16,187	20 22	0 0	0	0	21,488	21,587 21,687	130 132	0	0 0	0	26,988 27,088	27,087 27,187	272 276	0	0 0	0 0
16,088 16,188	16,287	22	0	0	0	21,588	21,007	132	0	0	0	27,000	27,187	280	0	0	0
16,288	16,387	24	0	0	0	21,788	21,887	136	0	0	0	27,288	27,387	284	0	0	0
16,388	16,487	28	0	0	0	21,888	21,987	138	0	0 0	Ő	27,388	27,487	288	Õ	0	Ũ
16,488	16,587	30	0	0	0	21,988	22,087	140	0	0	0	27,488	27,587	292	0	0	0
16,588	16,687	32	Ō	0	0	22,088	22,187	142	0	0	0	27,588	27,687	296	0	0	0
16,688	16,787	34	0	0	0	22,188	22,287	144	0	0	0	27,688	27,787	300	0	0	0
16,788	16,887	36	0	0	0	22,288	22,387	146	0	0	0	27,788	27,887	304	0	0	0
16,888	16,987	38	0	0	0	22,388	22,487	148	0	0	0	27,888	27,987	308	0	0	0
16,988	17,087	40	0	0	0	22,488	22,587	150	0	0	0	27,988	28,087	312	0	0	0
17,088	17,187	42	0	0	0	22,588	22,687	152	0	0	0	28,088	28,187	316	0	0	0
17,188	17,287	44	0	0	0	22,688	22,787	154	0 0	0 0	0	28,188	28,287	320 324	0 0	0	0
17,288 17,388	17,387 17,487	46 48	0 0	0 0	0	22,788	22,887 22,987	156 158	0	0	0	28,288 28,388	28,387 28,487	324 328	0	0	0 0
17,488	17,407	50	0	0	0	22,988	23,087	160	0	0	0	28,488	28,587	332	0	0	0
17,588	17,687	52	0	0	0	23,088	23,187	162	0	0	Ő	28,588	28,687	336	0	0	0
17,688	17,787	54	Ũ	0	0	23,188	23,287	164	0	0	0	28,688	28,787	340	0	0	0
17,788	17,887	56	0	0	0	23,288	23,387	166	0	0	0	28,788	28,887	344	0	0	0
17,888	17,987	58	0	0	0	23,388	23,487	168	0	0	0	28,888	28,987	348	0	0	0
17,988	18,087	60	0	0	0	23,488	23,587	170	0	0	0	28,988	29,087	352	0	0	0
18,088	18,187	62	0	0	0	23,588	23,687	172	0	0	0	29,088	29,187	356	0	0	0
18,188	18,287	64	0	0	0	23,688	23,787	174	0	0	0	29,188	29,287	360	0	0	0
18,288	18,387	66	0	0	0	23,788	23,887	176	0	0	0	29,288	29,387	364	0	0	0
18,388	18,487	<u>68</u> 70	0	0	0	23,888	23,987 24,087	<u>178</u> 180	0	0	0	29,388 29,488	29,487 29.587	368 372	0	0	0
18,488 18,588	18,587 18,687	70 72	0	0	0	23,988	24,007	182	0	0	0	29,400	29,587	376	0	0	0
18,688	18,787	74	0	0	0	24,000	24,287	184	0	0	0	29,688	29,787	380	2	0	0
18,788	18,887	76	0	0	0	24,288	24,387	186	0	0	0	29,788	29,887	384	6	0	0
18,888	18,987	78	Õ	0	0	24,388	24,487	188	0 0	0	0	29,888	29,987	388	10	Ũ	0
18,988	19,087	80	0	0	0	24,488	24,587	190	0	0	0	29,988	30,087	392	14	0	0
19,088	19,187	82	0	0	0	24,588	24,687	192	0	0	0	30,088	30,187	396	18	0	0
19,188	19,287	84	0	0	0	24,688	24,787	194	0	0	0	30,188	30,287	400	22	0	0
19,288	19,387	86	0	0	0	24,788	24,887	196	0	0	0	30,288	30,387	404	26	0	0
19,388	19,487	88	0	0	0	24,888	24,987	198	0	0	0	30,388	30,487	408	30	0	0
19,488	19,587	90	0	0	0	24,988	25,087	200	0	0	0	30,488	30,587	412	34	0	0
19,588	19,687	92	0	0	0	25,088 25,188	25,187 25,287	202 204	0	0	0	30,588 30,688	30,687 30,787	416 420	38 42	0 0	0
19,688 19,788	19,787 19,887	94 96	0	0 0	0	25,188	25,287	204	0	0	0	30,088	30,787	420	42	0	0
19,888	19,007	98	0	0	0	25,388	25,487	200	0	0	0	30,888	30,987	428	50	0	0
19,988	20,087	100	0	0	0	25,488	25,587	212	0	0	0	30,988	31,087	432	54	0	0
20,088	20,187	102	Õ	0	0	25,588	25,687	216	0 0	0	0	31,088	31,187	436	58	0	0
20,188	20,287	104	0	0	0	25,688	25,787	220	0	0	0	31,188	31,287	440	62	0	0
20,288	20,387	106	0	0	0	25,788	25,887	224	0	0	0	31,288	31,387	444	66	0	0
20,388	20,487	108	0	0	0	25,888	25,987	228	0	0	0	31,388	31,487	448	70	0	0

Continued on next page.

#### **2019 California 2EZ Table** Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come ls	If Your Income Is Number of Dependents				If Your In	come ls		Numb			If Your Inc	come ls				
At	But not		of Depen	idents		At	But not		of Depen	ndents		At	But not		of Deper	idents	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
31,488	31,587	452	74	0	0	36,988	37,087	672	294	0	0	42,488	42,587	993	615	237	0
31,588	31,687	456	78	0	0	37,088	37,187	676	298	0	0	42,588	42,687	999	621	243	0
31,688	31,787	460	82	0	0	37,188	37,287	680	302	0	0	42,688	42,787	1,005	627	249	0
31,788	31,887	464	86	0	0	37,288	37,387	684	306	0	0	42,788	42,887	1,011	633	255	0
31,888	31,987	468	90	0	0	37,388	37,487	688	310	0	0	42,888	42,987	1,017	639	261	0
31,988	32,087	472	94	0	0	37,488	37,587	693	315	0	0	42,988	43,087	1,023	645	267	0
32,088	32,187	476	98	0	0	37,588	37,687	699	321	0	0	43,088	43,187	1,029	651	273	0
32,188	32,287	480	102	0	0	37,688	37,787	705	327	0	0	43,188	43,287	1,035	657	279	0
32,288 32,388	32,387 32,487	484 488	106 110	0 0	0 0	37,788	37,887 37,987	711 717	333 339	0 0	0	43,288 43,388	43,387 43,487	1,041 1,047	663 669	285 291	0 0
		400	114	0	0	37,000	38,087	723	345	0	0	43,300	43,467	1,047	675	291	0
32,488 32,588	32,587 32,687	492 496	114	0	0	38,088	38,187	723	345 351	0	0	43,400	43,567	1,055	675	303	0
32,688	32,787	500	122	0	0	38,188	38,287	735	357	0	0	43,688	43,787	1,055	687	309	0
32,788	32,887	504	122	0	0	38,288	38,387	741	363	0	0	43,788	43,887	1,005	693	315	0
32,888	32,987	508	130	0	0	38,388	38,487	747	369	0	0	43,888	43,987	1,077	699	321	0
32,988	33,087	512	134	0	0	38,488	38,587	753	375	0	0	43,988	44,087	1,083	705	327	0
33,088	33,187	516	138	Ũ	Ő	38,588	38,687	759	381	3	Ő	44,088	44,187	1,089	711	333	Ő
33,188	33,287	520	142	0	0	38,688	38,787	765	387	9	0	44,188	44,287	1,095	717	339	0
33,288	33,387	524	146	0	0	38,788	38,887	771	393	15	0	44,288	44,387	1,101	723	345	0
33,388	33,487	528	150	0	0	38,888	38,987	777	399	21	0	44,388	44,487	1,107	729	351	0
33,488	33,587	532	154	0	0	38,988	39,087	783	405	27	0	44,488	44,587	1,113	735	357	0
33,588	33,687	536	158	0	0	39,088	39,187	789	411	33	0	44,588	44,687	1,119	741	363	0
33,688	33,787	540	162	0	0	39,188	39,287	795	417	39	0	44,688	44,787	1,125	747	369	0
33,788	33,887	544	166	0	0	39,288	39,387	801	423	45	0	44,788	44,887	1,131	753	375	0
33,888	33,987	548	170	0	0	39,388	39,487	807	429	51	0	44,888	44,987	1,137	759	381	3
33,988	34,087	552	174	0	0	39,488	39,587	813	435	57	0	44,988	45,087	1,143	765	387	9
34,088	34,187	556	178	0	0	39,588	39,687	819	441	63	0	45,088	45,187	1,149	771	393	15
34,188	34,287	560	182	0	0	39,688	39,787	825	447	69	0	45,188	45,287	1,155	777	399	21
34,288	34,387	564	186	0	0	39,788	39,887	831	453	75	0	45,288	45,387	1,161	783	405	27
34,388	34,487	568	190	0	0	39,888	39,987	837	459	81	0	45,388	45,487	1,167	789	411	33
34,488	34,587	572	194	0	0	39,988	40,087	843	465	87	0	45,488	45,587	1,173	795	417	39
34,588	34,687	576	198	0	0	40,088	40,187	849	471	93	0	45,588	45,687	1,179	801	423	45
34,688	34,787	580	202	0	0	40,188	40,287	855	477	99	0	45,688	45,787	1,185	807	429	51
34,788 34,888	34,887 34,987	584 588	206 210	0 0	0 0	40,288 40,388	40,387 40,487	861 867	483 489	105 111	0	45,788 45,888	45,887 45,987	1,191 1,197	813 819	435 441	57 63
34,988	35,087	592	210	0	0	40,388	40,487	873	409	117	0	45,000	45,987	1,197	825	441	69
35,088	35,187	596	214	0	0	40,400	40,687	879	501	123	0	46,088	46,187	1,203	831	453	75
35,188	35,287	600	222	0	0	40,688	40,787	885	507	129	0	46,188	46,287	1,215	837	459	81
35,288	35,387	604	226	0	0	40,788	40,887	891	513	135	0	46,288	46,387	1,221	843	465	87
35,388	35,487	608	230	0	0	40,888	40,987	897	519	141	0	46,388	46,487	1,227	849	471	93
35,488	35,587	612	234	0	0	40,988	41,087	903	525	147	0	46,488	46,587	1,233	855	477	99
35,588	35,687	616	238	0	0	41,088	41,187	909	531	153	0	46,588	46,687	1,239	861	483	105
35,688	35,787	620	242	0	0	41,188	41,287	915	537	159	0	46,688	46,787	1,245	867	489	111
35,788	35,887	624	246	0	0	41,288	41,387	921	543	165	0	46,788	46,887	1,251	873	495	117
35,888	35,987	628	250	0	0	41,388	41,487	927	549	171	0	46,888	46,987	1,257	879	501	123
35,988	36,087	632	254	0	0	41,488	41,587	933	555	177	0	46,988	47,087	1,263	885	507	129
36,088	36,187	636	258	0	0	41,588	41,687	939	561	183	0	47,088	47,187	1,269	891	513	135
36,188	36,287	640	262	0	0	41,688	41,787	945	567	189	0	47,188	47,287	1,275	897	519	141
36,288	36,387	644	266	0	0	41,788	41,887	951	573	195	0	47,288	47,387	1,281	903	525	147
36,388	36,487	648	270	0	0	41,888	41,987	957	579	201	0	47,388	47,487	1,287	909	531	153
36,488	36,587	652	274	0	0	41,988	42,087	963	585	207	0	47,488	47,587	1,293	915	537	159
36,588	36,687	656	278	0	0	42,088	42,187	969	591	213	0	47,588	47,687	1,299	921	543	165
36,688	36,787	660	282	0	0	42,188	42,287	975	597	219	0	47,688	47,787	1,305	927	549	171
36,788 36,888	36,887 36,987	664 668	286 290	0 0	0 0	42,288	42,387 42,487	981 987	603 609	225 231	0 0	47,788 47,888	47,887 47,987	1,311 1,317	933 939	555 561	177
		nnx	290		(1.1	47.388	4/48/	4X/	nuy	231			4/ 4X/	1.517	uxu	- nn I	183

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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- 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			If Your In	come ls		Num			If Your In	come ls		Num		
At Least	But not over	0	of Deper 1	2	3	At Least	But not over	0	of Depe 1	110emis 2	3	At Least	But not over	0	of Depe 1	110eniis 2	3
47,988	48,087	1,323	945	567	189	53,488	53,587	1,718	1,340	962	584	58,988	59,087	2,158	1,780	1,402	1.024
48,088	48,187	1,329	951	573	195	53,588	53,687	1,726	1,348	970	592	59,088	59,187	2,166	1,788	1,410	1,032
48,188	48,287	1,335	957	579	201	53,688	53,787	1,734	1,356	978	600	59,188	59,287	2,174	1,796	1,418	1,040
48,288	48,387	1,341	963	585	207	53,788	53,887	1,742	1,364	986	608	59,288	59,387	2,182	1,804	1,426	1,048
48,388	48,487	1,347	969	591	213	53,888	53,987	1,750	1,372	994	616	59,388	59,487	2,190	1,812	1,434	1,056
48,488	48,587	1,353	975	597	219	53,988	54,087	1,758	1,380	1,002	624	59,488	59,587	2,198	1,820	1,442	1,064
48,588	48,687	1,359	981	603	225	54,088	54,187	1,766	1,388	1,010	632	59,588	59,687	2,206	1,828	1,450	1,072
48,688 48,788	48,787 48,887	1,365 1,371	987 993	609 615	231 237	54,188 54,288	54,287 54,387	1,774	1,396	1,018 1,026	640 648	59,688 59,788	59,787 59,887	2,214 2,222	1,836 1,844	1,458	1,080
48,888	48,987	1,377	993	621	243	54,288	54,387 54,487	1,782 1,790	1,404 1,412	1,020	656	59,888	59,007 59,987	2,222	1,852	1,466 1,474	1,088 1,096
48,988	49,087	1,383	1,005	627	249	54,488	54,587	1,798	1,420	1,042	664	59,988	60,087	2,238	1,860	1,482	1,000
49,088	49,187	1,389	1,011	633	255	54,588	54,687	1,806	1,428	1,050	672	60,088	60,187	2,246	1,868	1,490	1,112
49,188	49,287	1,395	1,017	639	261	54,688	54,787	1,814	1,436	1,058	680	60,188	60,287	2,254	1,876	1,498	1,120
49,288	49,387	1,401	1,023	645	267	54,788	54,887	1,822	1,444	1,066	688	60,288	60,387	2,262	1,884	1,506	1,128
49,388	49,487	1,407	1,029	651	273	54,888	54,987	1,830	1,452	1,074	696	60,388	60,487	2,270	1,892	1,514	1,136
49,488	49,587	1,413	1,035	657	279	54,988	55,087	1,838	1,460	1,082	704	60,488	60,587	2,278	1,900	1,522	1,144
49,588	49,687	1,419	1,041	663	285	55,088	55,187	1,846	1,468	1,090	712	60,588	60,687	2,286	1,908	1,530	1,152
49,688	49,787	1,425	1,047	669	291	55,188	55,287	1,854	1,476	1,098	720	60,688	60,787	2,294	1,916	1,538	1,160
49,788 49,888	49,887 49,987	1,431 1,437	1,053 1,059	675 681	297 303	55,288 55,388	55,387 55,487	1,862 1,870	1,484 1,492	1,106 1,114	728 736	60,788 60,888	60,887 60.987	2,302 2,310	1,924 1,932	1,546 1,554	1,168 1,176
49,988	50,087	1,443	1,065	687	309	55,488	55,587	1,878	1,500	1,122	744	60,988	61,087	2,318	1,940	1,562	1,170
50,088	50,187	1,449	1,071	693	315	55,588	55.687	1,886	1,508	1,130	752	61,088	61.187	2,326	1,948	1,570	1,192
50,188	50,287	1,455	1,077	699	321	55,688	55,787	1,894	1,516	1,138	760	61,188	61,287	2,334	1,956	1,578	1,200
50,288	50,387	1,462	1,084	706	328	55,788	55,887	1,902	1,524	1,146	768	61,288	61,387	2,342	1,964	1,586	1,208
50,388	50,487	1,470	1,092	714	336	55,888	55,987	1,910	1,532	1,154	776	61,388	61,487	2,350	1,972	1,594	1,216
50,488	50,587	1,478	1,100	722	344	55,988	56,087	1,918	1,540	1,162	784	61,488	61,587	2,358	1,980	1,602	1,224
50,588	50,687	1,486	1,108	730	352	56,088	56,187	1,926	1,548	1,170	792	61,588	61,687	2,366	1,988	1,610	1,232
50,688 50,788	50,787 50,887	1,494 1,502	1,116 1,124	738 746	360 368	56,188 56,288	56,287 56,387	1,934 1,942	1,556 1,564	1,178 1,186	800 808	61,688 61,788	61,787 61,887	2,374 2,382	1,996 2,004	1,618 1,626	1,240 1,248
50,888	50,887	1,502	1,124	740	376	56,388	56,487	1,942	1,572	1,194	816	61,888	61,987	2,302	2,004	1,634	1,240
50,988	51,087	1,518	1,140	762	384	56,488	56,587	1,958	1,580	1,202	824	61,988	62,087	2,398	2,012	1,642	1,250
51,088	51,187	1,526	1,148	770	392	56,588	56,687	1,966	1,588	1,210	832	62,088	62,187	2,406	2,028	1,650	1,272
51,188	51,287	1,534	1,156	778	400	56,688	56,787	1,974	1,596	1,218	840	62,188	62,287	2,414	2,036	1,658	1,280
51,288	51,387	1,542	1,164	786	408	56,788	56,887	1,982	1,604	1,226	848	62,288	62,387	2,422	2,044	1,666	1,288
51,388	51,487	1,550	1,172	794	416	56,888	56,987	1,990	1,612	1,234	856	62,388	62,487	2,431	2,053	1,675	1,297
51,488	51,587	1,558	1,180	802	424	56,988	57,087	1,998	1,620	1,242	864	62,488	62,587	2,440	2,062	1,684	1,306
51,588 51,688	51,687 51,787	1,566 1,574	1,188 1,196	810 818	432 440	57,088 57,188	57,187 57,287	2,006 2,014	1,628 1,636	1,250 1,258	872 880	62,588 62,688	62,687 62,787	2,450 2,459	2,072 2,081	1,694 1,703	1,316 1,325
51,788	51,887	1,574	1,190	826	440	57,188	57,387	2,014	1,644	1,266	888	62,788	62,887	2,459	2,001	1,703	1,325
51,888	51.987	1,590	1,212	834	456	57,388	57,487	2,022	1,652	1,274	896	62,888	62,987	2,477	2,099	1,721	1,343
51,988	52,087	1,598	1,220	842	464	57,488	57,587	2,038	1,660	1,282	904	62,988	63,087	2,487	2,109		
52,088	52,187		1,228	850	472	57,588	57,687		1,668		912	63,088	63,187		2,118		
52,188		1,614	1,236	858	480	57,688	57,787	2,054	1,676	1,298	920	63,188	63,287	2,505	2,127	1,749	1,371
52,288		1,622	1,244	866	488	57,788	57,887	2,062	1,684		928	63,288	63,387			1,759	
52,388		1,630	1,252	874	496	57,888	57,987		1,692		936	63,388	63,487			1,768	
52,488		1,638	1,260	882	504	57,988	58,087		1,700		944	63,488	63,587			1,777	
52,588 52,688		1,646 1,654	1,268 1,276	890 898	512 520	58,088 58,188	58,187 58,287	2,086 2,094	1,708 1,716		952 960	63,588 63,688	63,687 63,787	2,543		1,787 1,796	
52,000		1,662	1,270	906	520	58,288	58,387	2,094	1,724		968	63,788	63,887			1,805	
52,888	52,987	1,670	1,292	914	536	58,388	58,487	2,110	1,732		976	63,888	63,987	2,570		1,814	
52,988		1,678	1,300	922	544	58,488	58,587		1,740		984	63,988	64,087			1,824	
53,088		1,686	1,308	930	552	58,588		2,126	1,748		992	64,088	64,187	2,589	2,211	1,833	1,455
53,188		1,694	1,316	938	560	58,688	58,787			1,378		64,188	64,287		2,220		
53,288		1,702	1,324	946	568	58,788	58,887		1,764			64,288	64,387			1,852	
53,388	53,487	1,710	1,332	954	576	58,888	58,987	2,150	1,772	1,394	1,016	64,388	64,487	2,617	2,239	1,861	1,483
														Cor	ntinued	on nex	t page.

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe	ndents		At	But not		of Depe	ndents		At	But not		of Depe	ndents	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
64,488	64,587	2,626	2,248	1,870	1,492	69,988	70,087	3,138	2,760	2,382	2,004	75,488	75,587	3,649	3,271	2,893	2,515
64,588 64,688	64,687 64,787	2,636 2,645	2,258 2,267	1,880 1,889	1,502 1,511	70,088	70,187 70,287	3,147 3,156	2,769 2,778	2,391 2,400	2,013 2,022	75,588	75,687 75,787	3,659 3,668	3,281 3,290	2,903 2,912	2,525 2,534
64,788	64,887	2,654	2,207	1,898	1,520	70,288	70,387	3,166	2,788	2,400	2,022	75,788	75,887	3,677	3,299	2,921	2,543
64,888	64,987	2,663	2,285	1,907	1,529	70,388	70,487	3,175	2,797	2,419	2,041	75,888	75,987	3,686	3,308	2,930	2,552
64,988	65,087	2,673	2,295	1,917	1,539	70,488	70,587	3,184	2,806	2,428	2,050	75,988	76,087	3,696	3,318	2,940	2,562
65,088	65,187	2,682	2,304	1,926	1,548	70,588	70,687	3,194	2,816	2,438	2,060	76,088	76,187	3,705	3,327	2,949	2,571
65,188 65,288	65,287 65,387	2,691 2,701	2,313 2,323	1,935 1,945	1,557 1,567	70,688 70,788	70,787 70,887	3,203 3,212	2,825 2,834	2,447 2,456	2,069 2,078	76,188 76,288	76,287 76,387	3,714 3,724	3,336 3,346	2,958 2,968	2,580 2,590
65,388	65,487	2,701	2,323	1,943	1,576	70,888	70,987	3,2212	2,843	2,450	2,070	76,388	76,487	3,733	3,355	2,900	2,599
65,488	65,587	2,719	2,341	1,963	1,585	70,988	71,087	3,231	2,853	2,475	2,097	76,488	76,587	3,742	3,364	2,986	2,608
65,588	65,687	2,729	2,351	1,973	1,595	71,088	71,187	3,240	2,862	2,484	2,106	76,588	76,687	3,752	3,374	2,996	2,618
65,688	65,787	2,738	2,360	1,982	1,604	71,188	71,287	3,249	2,871	2,493	2,115	76,688	76,787	3,761	3,383	3,005	2,627
65,788	65,887	2,747	2,369	1,991	1,613	71,288	71,387	3,259	2,881	2,503	2,125	76,788	76,887	3,770	3,392	3,014	2,636
65,888 65,988	<u>65,987</u> 66,087	2,756	2,378	2,000 2,010	1,622	71,388	71,487 71,587	3,268 3,277	2,890	2,512	2,134 2,143	76,888 76,988	76,987 77,087	3,779 3,789	3,401 3,411	3,023	2,645
66,088	66,187	2,775	2,397	2,010	1.641	71,588	71,687	3,287	2,909	2,531	2,153	77,088	77,187	3,798	3,420	3,042	2,664
66,188	66,287	2,784	2,406	2,028	1,650	71,688	71,787	3,296	2,918	2,540	2,162	77,188	77,287	3,807	3,429	3,051	2,673
66,288	66,387	2,794	2,416	2,038	1,660	71,788	71,887	3,305	2,927	2,549	2,171	77,288	77,387	3,817	3,439	3,061	2,683
66,388	66,487	2,803	2,425	2,047	1,669	71,888	71,987	3,314	2,936	2,558	2,180	77,388	77,487	3,826	3,448	3,070	2,692
66,488 66,588	66,587 66,687	2,812 2,822	2,434 2,444	2,056 2,066	1,678 1,688	71,988 72,088	72,087 72,187	3,324 3,333	2,946 2,955	2,568 2,577	2,190 2,199	77,488	77,587 77,687	3,835 3,845	3,457 3,467	3,079 3,089	2,701 2,711
66,688	66,787	2,831	2,444	2,000	1,697	72,188	72,287	3,342	2,955	2,586	2,199	77,688	77,787	3,854	3,476	3,009	2,720
66,788	66,887	2,840	2,462	2,084	1,706	72,288	72,387	3,352	2,974	2,596	2,218	77,788	77,887	3,863	3,485	3,107	2,729
66,888	66,987	2,849	2,471	2,093	1,715	72,388	72,487	3,361	2,983	2,605	2,227	77,888	77,987	3,872	3,494	3,116	2,738
66,988	67,087	2,859	2,481	2,103	1,725	72,488	72,587	3,370	2,992	2,614	2,236	77,988	78,087	3,882	3,504	3,126	2,748
67,088	67,187	2,868	2,490	2,112	1,734	72,588	72,687	3,380	3,002	2,624	2,246	78,088	78,187	3,891	3,513	3,135	2,757
67,188 67,288	67,287 67,387	2,877 2,887	2,499 2,509	2,121 2,131	1,743 1,753	72,688	72,787 72,887	3,389 3,398	3,011 3,020	2,633 2,642	2,255 2,264	78,188	78,287 78,387	3,900 3,910	3,522 3,532	3,144 3,154	2,766 2,776
67,388	67,487	2,896	2,518	2,140	1,762	72,888	72,987	3,407	3.029	2,651	2,204	78,388	78,487	3,919	3.541	3,163	2,785
67,488	67,587	2,905	2,527	2,149	1,771	72,988	73,087	3,417	3,039	2,661	2,283	78,488	78,587	3,928	3,550	3,172	2,794
67,588	67,687	2,915	2,537	2,159	1,781	73,088	73,187	3,426	3,048	2,670	2,292	78,588	78,687	3,938	3,560	3,182	2,804
67,688	67,787	2,924	2,546	2,168	1,790	73,188	73,287	3,435	3,057	2,679	2,301	78,688	78,787	3,947	3,569	3,191	2,813
67,788 67,888	67,887 67,987	2,933 2,942	2,555 2,564	2,177 2,186	1,799 1,808	73,288	73,387 73,487	3,445 3,454	3,067 3,076	2,689 2,698	2,311 2,320	78,788	78,887 78,987	3,956 3,965	3,578 3,587	3,200 3,209	2,822 2,831
67,988	68,087	2,952	2,574	2,100	1,818	73,488	73,587	3,463	3.085	2,707	2,329	78,988	79.087	3,975	3,597	3,219	2,841
68,088	68,187	2,961	2,583	2,205	1,827	73,588	73,687	3,473	3,095	2,717	2,339	79,088	79,187	3,984	3,606	3,228	2,850
68,188	68,287	2,970	2,592	2,214	1,836	73,688	73,787	3,482	3,104	2,726	2,348	79,188	79,287	3,993	3,615	3,237	2,859
68,288	68,387	2,980	2,602	2,224	1,846	73,788	73,887	3,491	3,113	2,735	2,357	79,288	79,387	4,003	3,625	3,247	2,869
68,388 68,488	<u>68,487</u> 68,587	2,989 2,998	2,611 2,620	2,233 2,242	1,855 1,864	73,888 73,988	73,987 74,087	3,500 3,510	3,122 3,132	2,744 2,754	2,366	79,388 79,488	79,487 79,587	4,012 4,021	3,634 3,643	3,256 3,265	2,878 2,887
68,588	68,687	3,008	2,630	2,242		74,088		3,519	3,141	2,763		79,588	79,687	4,021	3,653	3,275	
68,688	68,787	3,017	2,639	2,261	1,883	74,188		3,528	3,150	2,772		79,688	79,787	4,040		3,284	2,906
68,788	68,887	3,026	2,648	2,270	1,892	74,288	74,387	3,538	3,160	2,782		79,788	79,887	4,049	3,671	3,293	2,915
68,888	68,987	3,035	2,657	2,279	1,901	74,388	74,487	3,547	3,169		2,413	79,888	79,987	4,058	3,680	3,302	2,924
68,988 60 088	69,087 69,187	3,045	2,667	2,289	1,911	74,488 74,588	74,587 74,687	3,556 3,566	3,178 3,188	2,800	2,422	79,988 80,088	80,087 80 187	4,068	3,690 3,690	3,312	2,934
69,088 69,188	69,187 69,287	3,054 3,063	2,676	2,298 2,307	1,920	74,588	,	3,566 3,575	3,188 3,197	2,810 2,819	2,432	80,088	80,187 80,287	4,077 4,086	3,699 3,708	3,321 3,330	2,943 2,952
69,288	69,387	3,073	2,695			74,788	74,887	3,584	3,206		2,450	80,288	80,387	4,000	3,718		2,962
69,388	69,487	3,082	2,704	2,326	1,948	74,888	74,987	3,593	3,215	2,837	2,459	80,388	80,487	4,105	3,727	3,349	2,971
69,488	69,587	3,091		2,335	1,957	74,988	75,087	3,603	3,225	2,847		80,488	80,587	4,114	3,736	3,358	2,980
69,588	69,687	3,101	2,723		1,967	75,088	75,187	3,612	3,234	2,856		80,588	80,687	4,124	3,746	3,368	2,990
69,688 69,788	69,787 60,887	3,110 3,119		2,354 2,363	1,976	75,188 75,288	75,287	3,621 3,631	3,243	2,865		80,688 80,788	80,787 80,887	4,133		3,377	2,999
69,888	69,887 69,987	3,119	2,741 2.750	2,303 2,372	<i>'</i>	75,288	75,387 75,487	3,640	3,253 3,262	2,875 2,884		80,888	80,887 80,987	4,142 4,151		3,386 3,395	
		0,120	_,, 50	_,07 L	.,001	,	,	0,010	0,202	2,007	_,000				tinued		

Continued on next page.

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If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe	ndents		At	But not		of Depe	ndents		At	But not		of Depe	ndents	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
80,988	81,087	4,161	3,783	3,405	3,027	86,488	86,587	4,672	4,294	3,916	3,538	91,988	92,087	5,184	4,806	4,428	4,050
81,088 81,188	81,187 81,287	4,170 4,179	3,792 3,801	3,414 3,423	3,036 3,045	86,588 86,688	86,687 86,787	4,682 4,691	4,304 4,313	3,926 3,935	3,548 3,557	92,088 92,188	92,187 92,287	5,193 5,202	4,815 4,824	4,437 4,446	4,059 4,068
81,288	81,387	4,189	3,811	3,433	3,055	86,788	86,887	4,700	4,322	3,944	3,566	92,288	92,387	5,212	4,834	4,456	4,078
81,388	81,487	4,198	3,820	3,442	3,064	86,888	86,987	4,709	4,331	3,953	3,575	92,388	92,487	5,221	4,843	4,465	4,087
81,488	81,587	4,207	3,829	3,451	3,073	86,988	87,087	4,719	4,341	3,963	3,585	92,488	92,587	5,230	4,852	4,474	4,096
81,588	81,687	4,217	3,839	3,461	3,083	87,088	87,187	4,728	4,350	3,972	3,594	92,588	92,687	5,240	4,862	4,484	4,106
81,688	81,787	4,226	3,848	3,470	3,092	87,188	87,287	4,737	4,359	3,981	3,603	92,688	92,787	5,249	4,871	4,493	4,115
81,788 81,888	81,887 81,987	4,235 4,244	3,857 3,866	3,479 3,488	3,101 3,110	87,288 87,388	87,387 87,487	4,747 4,756	4,369 4,378	3,991 4,000	3,613 3,622	92,788 92,888	92,887 92,987	5,258 5,267	4,880 4,889	4,502 4,511	4,124 4,133
81,988	82,087	4,254	3,876	3,498	3,120	87,488	87,587	4,765	4,387	4,009	3,631	92,988	93,087	5,277	4,899	4,521	4,143
82,088	82,187	4,263	3,885	3,507	3,129	87,588	87,687	4,775	4,397	4,019	3,641	93,088	93,187	5,286	4,908	4,530	4,152
82,188	82,287	4,272	3,894	3,516	3,138	87,688	87,787	4,784	4,406	4,028	3,650	93,188	93,287	5,295	4,917	4,539	4,161
82,288	82,387	4,282	3,904	3,526	3,148	87,788	87,887	4,793	4,415	4,037	3,659	93,288	93,387	5,305	4,927	4,549	4,171
82,388	82,487	4,291	3,913	3,535	3,157	87,888	87,987	4,802	4,424	4,046	3,668	93,388	93,487	5,314	4,936	4,558	4,180
82,488 82,588	82,587 82,687	4,300 4,310	3,922 3,932	3,544 3,554	3,166 3,176	87,988 88,088	88,087 88,187	4,812 4,821	4,434 4,443	4,056 4,065	3,678 3,687	93,488 93,588	93,587 93,687	5,323 5,333	4,945 4,955	4,567 4,577	4,189 4,199
82,688	82,787	4,310	3,941	3,563	3,185	88,188	88,287	4,830	4,4452	4,003	3,696	93,688	93,787	5,342	4,955	4,586	4,199
82,788	82,887	4,328	3,950	3,572	3,194	88,288	88,387	4,840	4,462	4,084	3,706	93,788	93,887	5,351	4,973	4,595	4,217
82,888	82,987	4,337	3,959	3,581	3,203	88,388	88,487	4,849	4,471	4,093	3,715	93,888	93,987	5,360	4,982	4,604	4,226
82,988	83,087	4,347	3,969	3,591	3,213	88,488	88,587	4,858	4,480	4,102	3,724	93,988	94,087	5,370	4,992	4,614	4,236
83,088	83,187	4,356	3,978	3,600	3,222	88,588	88,687	4,868	4,490	4,112	3,734	94,088	94,187	5,379	5,001	4,623	4,245
83,188	83,287	4,365	3,987	3,609	3,231	88,688	88,787	4,877	4,499	4,121	3,743	94,188	94,287	5,388	5,010	4,632	4,254
83,288 83,388	83,387 83,487	4,375 4,384	3,997 4,006	3,619 3,628	3,241 3,250	88,788	88,887 88,987	4,886 4,895	4,508 4,517	4,130 4,139	3,752 3,761	94,288 94,388	94,387 94,487	5,398 5,407	5,020 5,029	4,642 4,651	4,264 4,273
83,488	83,587	4,393	4,000	3,637	3,259	88,988	89,087	4,905	4,527	4,149	3,771	94,488	94,587	5,416	5,038	4,660	4,282
83,588	83,687	4,403	4,025	3,647	3,269	89,088	89,187	4,914	4,536	4,158	3,780	94,588	94,687	5,426	5,048	4,670	4,292
83,688	83,787	4,412	4,034	3,656	3,278	89,188	89,287	4,923	4,545	4,167	3,789	94,688	94,787	5,435	5,057	4,679	4,301
83,788	83,887	4,421	4,043	3,665	3,287	89,288	89,387	4,933	4,555	4,177	3,799	94,788	94,887	5,444	5,066	4,688	4,310
83,888	83,987	4,430	4,052	3,674	3,296	89,388	89,487	4,942	4,564	4,186	3,808	94,888	94,987	5,453	5,075	4,697	4,319
83,988 84,088	84,087 84,187	4,440 4,449	4,062 4,071	3,684 3,693	3,306 3,315	89,488 89,588	89,587 89,687	4,951 4,961	4,573 4,583	4,195 4,205	3,817 3,827	94,988 95,088	95,087 95,187	5,463 5,472	5,085 5,094	4,707 4,716	4,329 4,338
84,188	84,287	4,458	4,080	3,702	3,324	89,688	89,787	4,970	4,592	4,203	3,836	95,188	95,287	5,481	5,103	4,725	4,347
84,288	84,387	4,468	4,090	3,712	3,334	89,788	89,887	4,979	4,601	4,223	3,845	95,288	95,387	5,491	5,113	4,735	4,357
84,388	84,487	4,477	4,099	3,721	3,343	89,888	89,987	4,988	4,610	4,232	3,854	95,388	95,487	5,500	5,122	4,744	4,366
84,488	84,587	4,486	4,108	3,730	3,352	89,988	90,087	4,998	4,620	4,242	3,864	95,488	95,587	5,509	5,131	4,753	4,375
84,588	84,687	4,496	4,118	3,740	3,362	90,088	90,187	5,007	4,629	4,251	3,873	95,588	95,687	5,519	5,141	4,763	4,385
84,688 84,788	84,787 84,887	4,505 4,514	4,127 4,136	3,749 3,758	3,371 3,380	90,188 90,288	90,287 90,387	5,016 5,026	4,638 4,648	4,260 4,270	3,882 3,892	95,688 95,788	95,787 95,887	5,528 5,537	5,150 5,159	4,772 4,781	4,394 4,403
84,888	84,987	4,523	4,145	3,767	3,389	90,388	90,307 90,487	5,020	4,657	4,270	3,901	95,888	95,007 95,987	5,546	5,168	4,790	4,403
84,988	85,087	4,533	4,155	3,777		90,488	90,587	5,044	4,666		3,910	95,988	96,087	5,556	5,178	4,800	
85,088		4,542		3,786		90,588	90,687	5,054		4,298		96,088	96,187			4,809	
85,188	85,287	4,551		3,795		90,688	90,787	5,063		4,307		96,188	96,287			4,818	
85,288	85,387	4,561	4,183			90,788	90,887	5,072		4,316	3,938	96,288	96,387			4,828	
85,388	85,487	4,570		3,814	3,436	90,888	90,987		4,703		3,947	96,388	96,487		5,215	4,837	,
85,488 85,588	85,587 85,687	4,579 4,589	4,201 4,211	3,823 3,833	3,445 3,455	90,988 91,088	91,087 91,187	5,091 5,100		4,335 4,344	3,957 3,966	96,488 96,588	96,587 96,687		5,224 5,234	4,846 4,856	4,468
85,688		4,598			3,455	91,188	91,187	5,100	4,722		3,900	96,688	96,787	· ·	5,243	4,850	
85,788	85,887	4,607	4,229	3,851		91,288	91,387	5,119	4,741		3,985	96,788	96,887	5,630	5,252		
85,888	85,987	4,616	4,238	3,860		91,388	91,487	5,128	4,750	4,372	3,994	96,888	96,987	5,639	5,261	4,883	
85,988	86,087	4,626	4,248	3,870	3,492	91,488	91,587	5,137	4,759	4,381	4,003	96,988		5,649	5,271		4,515
86,088	86,187	4,635	4,257	3,879		91,588	91,687	5,147	4,769	,	4,013	97,088	97,187		5,280	4,902	
86,188	86,287	4,644		3,888		91,688 91,788	91,787 01 887				4,022	97,188	97,287			4,911	
86,288 86,388	86,387 86,487	4,654 4,663		3,898 3,907		91,788	91,887 91,987				4,031 4 040	97,288 97,388	97,387 97,487	5,677 5,686	5,299 5,308	4,921 4,930	
	00,101	1,000	1,200	0,007	0,020	51,000	01,007	0,111	1,100	1,110	1,010	51,000	01,407		ntinued		

Continued on next page.

## 2019 California 2EZ Table

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

This table gives you credit of \$4,537 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your In	come ls		Num of Depe										
At Least	But not over	0	01 Depe	2	3								
97,488	97,587	5.695	5,317	4,939	4,561								
97,588	97,687	5,705	5,327	4,939	4,571								
97,688	97,787	5,714	5.336	4,958	4,580								
97.788	97,887	5.723	5.345	4.967	4.589								
97,888	97,987	5,732	5.354	4,976	4,598								
97,988	98,087	5,742	5,364	4,986	4,608								
98.088	98,187	5.751	5.373	4.995	4,617								
98,188	98,287	5,760	5,382	5,004	4,626								
98,288	98,387	5,770	5,392	5,014	4,636								
98,388	98,487	5,779	5,401	5,023	4,645								
98,488	98,587	5,788	5,410	5,032	4,654								
98,588	98,687	5,798	5,420	5,042	4,664								
98,688	98,787	5,807	5,429	5,051	4,673								
98,788	98,887	5,816	5,438	5,060	4,682								
98,888	98,987	5,825	5,447	5,069	4,691								
98,988	99,087	5,835	5,457	5,079	4,701								
99,088	99,187	5,844	5,466	5,088	4,710								
99,188	99,287	5,853	5,475	5,097	4,719								
99,288	99,387	5,863	5,485	5,107	4,729								
99,388	99,487	5,872	5,494	5,116	4,738								
99,488	99,587	5,881	5,503	5,125	4,747								
99,588	99,687	5,891	5,513	5,135	4,757								
99,688	99,787	5,900	5,522	5,144	4,766								
99,788	99,887	5,909	5,531	5,153	4,775								
99,888	99,987	5,918	5,540	5,162	4,784								
99,988	100,000	5,928	5,550	5,172	4,794								
FORM	99,988         100,000         5,928         5,550         5,172         4,794           IF YOUR INCOME IS OVER \$100,000 USE         FORM 540, OR FILE ONLINE THROUGH         CalFile and e-file. Go to ftb.ca.gov         CalFile and e-file. Go to ftb.ca.gov												

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

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come Is	of	Numbe Depend			If Your In	come ls		Numb of Deper			If Your Inc	come Is		Numbo of Depen		
At Least	But not over	0	1 1	2	3	At Least	But not over	0	01 Depei	2	3	At Least	But not over	0	01 Depen	2	3
0	30,124	0	0	0	0	35,525	35,624	110	0	0	0	41,025	41,124	220	0	0	0
30,125	30,224	2	Õ	Õ	ŏ	35,625	35,724	112	0	0	Ő	41,125	41,224	222	0	Ő	0
30,225	30,324	4	0	0	0	35,725	35,824	114	0	0	0	41,225	41,324	224	0	0	0
30,325	30,424	6	0	0	0	35,825	35,924	116	0	0	0	41,325	41,424	226	0	0	0
30,425	30,524	8	0	0	0	35,925	36,024	118	0	0	0	41,425	41,524	228	0	0	0
30,525	30,624	10	0	0	0	36,025	36,124	120	0	0	0	41,525	41,624	230	0	0	0
30,625	30,724	12	0	0	0	36,125	36,224	122	0	0	0	41,625	41,724	232	0	0	0
30,725	30,824	14	0	0	0	36,225	36,324	124	0	0	0	41,725	41,824	234	0	0	0
30,825	30,924	16	0	0	0	36,325	36,424	126	0	0	0	41,825	41,924	236	0	0	0
30,925	31,024	18	0	0	0	36,425	36,524	128	0	0	0	41,925	42,024	238	0	0	0
31,025 31,125	31,124 31,224	20 22	0 0	0 0	0 0	36,525	36,624	130	0	0	0	42,025	42,124	240	0	0	0
31,125	31,324	22	0	0	0	36,625	36,724	132	0	0	0	42,125	42,224	242	0	0	0
31,325	31,424	24	0	0	0	36,725 36,825	36,824 36,924	134 136	0	0	0	42,225 42,325	42,324 42,424	244 246	0	0 0	0
31,425	31,524	28	0	0	0	36,925	30,924 37,024	138	0	0	0	42,325	42,424	240	0	0	0
31,525	31,624	30	0	0	0	37.025	37,124	140	0	0	0	42,525	42,624	250	0	0	0
31,625	31,724	32	0 0	Ő	Ő	37,125	37,224	142	0	0	Ő	42,625	42,724	252	0	0	0
31,725	31,824	34	0	0	0	37,225	37,324	144	0	0	0	42,725	42,824	254	0	0	0
31,825	31,924	36	0	0	0	37.325	37.424	146	0	0	0	42,825	42.924	256	0	0	0
31,925	32,024	38	0	0	0	37,425	37,524	148	0	0	0	42,925	43,024	258	0	0	0
32,025	32,124	40	0	0	0	37,525	37,624	150	0	0	0	43,025	43,124	260	0	0	0
32,125	32,224	42	0	0	0	37,625	37,724	152	0	0	0	43,125	43,224	262	0	0	0
32,225	32,324	44	0	0	0	37,725	37,824	154	0	0	0	43,225	43,324	264	0	0	0
32,325	32,424	46	0	0	0	37,825	37,924	156	0	0	0	43,325	43,424	266	0	0	0
32,425	32,524	48	0	0	0	37,925	38,024	158	0	0	0	43,425	43,524	268	0	0	0
32,525	32,624	50	0	0	0	38,025	38,124	160	0	0	0	43,525	43,624	270	0	0	0
32,625 32,725	32,724 32,824	52 54	0	0 0	0	38,125	38,224	162	0	0	0	43,625	43,724	272	0	0	0
32,725	32,824	56	0	0	0	38,225	38,324	164	0	0 0	0	43,725	43,824	274 276	0 0	0 0	0
32,925	33,024	58	0	0	0	38,325 38,425	38,424 38,524	166 168	0	0	0	43,825 43,925	43,924 44,024	278	0	0	0 0
33,025	33,124	60	0	0	0	38,525	38,624	170	0	0	0	43,925	44,024	280	0	0	0
33,125	33,224	62	Ũ	Õ	Ő	38,625	38,724	172	0	0	0	44,025	44,124	282	0	0	0
33,225	33,324	64	0	0	0	38,725	38,824	174	0	0	0	44,225	44,324	284	Ũ	0 0	0
33,325	33,424	66	0	0	0	38,825	38,924	176	0	0	0	44,325	44,424	286	0	0	0
33,425	33,524	68	0	0	0	38,925	39,024	178	0	0	0	44,425	44,524	288	0	0	0
33,525	33,624	70	0	0	0	39,025	39,124	180	0	0	0	44,525	44,624	290	0	0	0
33,625	33,724	72	0	0	0	39,125	39,224	182	0	0	0	44,625	44,724	292	0	0	0
33,725	33,824	74	0	0	0	39,225	39,324	184	0	0	0	44,725	44,824	294	0	0	0
33,825	33,924	76	0	0	0	39,325	39,424	186	0	0	0	44,825	44,924	296	0	0	0
33,925	34,024	78	0	0	0	39,425	39,524	188	0	0	0	44,925	45,024	298	0	0	0
34,025	34,124	80	0	0	0	39,525	39,624	190	0	0	0	45,025	45,124	300	0	0	0
34,125 34,225	34,224 34,324	82 84	0 0	0	0	39,625	39,724	192	0	0	0	45,125	45,224	302	0	0	0
34,225	34,324	86	0	0 0	0	39,725	39,824	194	0	0	0	45,225	45,324	304	0	0	0
34,425	34,524	88	0	0	0	39,825 39,925	39,924 40,024	196 198	0 0	0 0	0	45,325 45,425	45,424 45,524	306 308	0 0	0 0	0 0
34,525	34,624	90	0	0	0	40,025	40,024	200	0	0	0	45,525	45,624	310	0	0	0
34,625	34,724	92	0	0	0	40,025	40,124	200	0	0	0	45,625	45,724	312	0	0	0
34,725	34,824	94	0	0	0	40,125	40,224	202	0	0	0	45,725	45,824	314	0	0	0
34,825	34,924	96	0	0	0	40,325	40,424	206	0	0	0	45,825	45,924	316	0	0	0
34,925	35,024	98	0	0	0	40,425	40,524	208	0	Ő	0	45,925	46,024	318	Ő	Õ	0
35,025	35,124	100	0	0	0	40,525	40,624	210	0	0	0	46,025	46,124	320	0	0	0
35,125	35,224	102	0	0	0	40,625	40,724	212	0	0	0	46,125	46,224	322	0	0	0
35,225	35,324	104	0	0	0	40,725	40,824	214	0	0	0	46,225	46,324	324	0	0	0
35,325	35,424	106	0	0	0	40,825	40,924	216	0	0	0	46,325	46,424	326	0	0	0
35,425	35,524	108	0	0	0	40,925	41,024	218	0	0	0	46,425	46,524	328	0	0	0
													· · ·		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 ls		Numbe of Depend			If Your In	come ls		Numb of Deper			If Your Inc	come ls		Numb of Deper		
At Least	But not over	0	л верени 1	2	3	At Least	But not over	0	01 Depei 1	2	3	At Least	But not over	0	1 ספרים 1	2	3
46,525	46,624	330	0	0	0	52,025	52,124	465	87	0	0	57,525	57,624	685	307	0	0
46,625	46,724	332	0	0	0	52,125	52,224	469	91	0	0	57,625	57,724	689	311	0	0
46,725	46,824	334	0	0	0	52,225	52,324	473	95	0	0	57,725	57,824	693	315	0	0
46,825	46,924	336	0	0	0	52,325	52,424	477	99	0	0	57,825	57,924	697	319	0	0
46,925	47,024	338	0	0	0	52,425	52,524	481	103	0	0	57,925	58,024	701	323	0	0
47,025	47,124	340	0	0	0	52,525	52,624	485	107	0	0	58,025	58,124	705	327	0	0
47,125	47,224	342	0	0	0	52,625	52,724	489	111	0	0	58,125	58,224	709	331	0	0
47,225	47,324	344	0	0	0	52,725	52,824	493	115	0	0	58,225	58,324	713	335	0	0
47,325	47,424	346 348	0	0	0 0	52,825	52,924	497	119	0	0	58,325	58,424	717 721	339	0	0
47,425	47,524	350	0	00	0	52,925 53,025	53,024	501 505	123 127	0	0	58,425 58,525	58,524 58,624	721	343 347	00	0
47,525 47,625	47,024	350 352	0	0	0	53,025	53,124 53,224	505 509	131	0	0	58,625	50,024 58,724	725	347 351	0	0
47,725	47,824	354	0	0	0	53,225	53,324	513	135	0	0	58,725	58,824	733	355	0	0
47,825	47,924	356	0	0	0	53,325	53,424	517	139	0	0	58,825	58,924	737	359	0	0
47,925	48,024	358	0	0	0	53,425	53,524	521	143	0	0	58,925	59,024	741	363	0	0
48,025	48,124	360	0	0	0	53,525	53,624	525	147	0	0	59,025	59,124	745	367	0	0
48,125	48,224	362	0	0	0	53,625	53,724	529	151	0	0	59,125	59,224	749	371	0	0
48,225	48,324	364	0	0	0	53,725	53,824	533	155	0	0	59,225	59,324	753	375	0	0
48,325	48,424	366	0	0	0	53,825	53,924	537	159	0	0	59,325	59,424	757	379	1	0
48,425	48,524	368	0	0	0	53,925	54,024	541	163	0	0	59,425	59,524	761	383	5	0
48,525	48,624	370	0	0	0	54,025	54,124	545	167	0	0	59,525	59,624	765	387	9	0
48,625	48,724	372	0	0	0	54,125	54,224	549	171	0	0	59,625	59,724	769	391	13	0
48,725	48,824	374	0	0	0	54,225	54,324	553	175	0	0	59,725	59,824	773	395	17	0
48,825	48,924	376	0	0	0	54,325	54,424	557	179	0	0	59,825	59,924	777	399	21	0
48,925	49,024 49,124	378 380	0	0	0	54,425 54,525	54,524	<u>561</u> 565	<u>183</u> 187	0	0	59,925	60,024 60,124	781 785	403	25 29	0
49,025 49,125	49,124 49,224	382	4	0	0	54,525	54,624 54,724	565 569	107	0	0	60,025 60,125	60,124 60,224	789	407	29 33	0
49,125	49,224	384	6	0	0	54,025	54,824	573	195	0	0	60,225	60,324	793	415	37	0
49,325	49,424	386	8	0	0	54,825	54,924	577	199	0	0	60,325	60,424	797	419	41	0
49,425	49,524	388	10	0	Ő	54,925	55,024	581	203	0	Ő	60,425	60,524	801	423	45	0
49,525	49,624	390	12	0	0	55,025	55,124	585	207	0	0	60,525	60,624	805	427	49	0
49,625	49,724	392	14	0	0	55,125	55,224	589	211	0	0	60,625	60,724	809	431	53	0
49,725	49,824	394	16	0	0	55,225	55,324	593	215	0	0	60,725	60,824	813	435	57	0
49,825	49,924	396	18	0	0	55,325	55,424	597	219	0	0	60,825	60,924	817	439	61	0
49,925	50,024	398	20	0	0	55,425	55,524	601	223	0	0	60,925	61,024	821	443	65	0
50,025	50,124	400	22	0	0	55,525	55,624	605	227	0	0	61,025	61,124	825	447	69	0
50,125	50,224	402	24	0	0	55,625	55,724	609	231	0	0	61,125	61,224	829	451	73	0
50,225	50,324	404	26	0	0	55,725	55,824	613	235	0	0	61,225	61,324	833	455	77	0
50,325	50,424	406 408	28 30	0 0	0 0	55,825	55,924	617 621	239 243	0 0	0 0	61,325	61,424 61 524	837 9/1	459 463	81 85	0
50,425 50,525	50,524 50,624	408	30	0	0	55,925 56,025	56,024 56,124	621	243	0	0	61,425 61,525	61,524 61,624	841 845	463	85	0
50,525	50,624 50,724	410 412	32 34	0	0	56,125	56,224	625 629	247 251	0	0	61,625	61,624 61,724	845 849	467 471	89 93	0
50,025	50,724	412	36	0	0	56,225	56,324	633	255	0	0	61,725	61,824	853	471	93 97	0
50,825	50,924	417	39	0	0	56,325	56,424	637	259	0	0	61,825	61,924	857	479	101	0
50,925	51,024	421	43	0	0	56,425	56,524	641	263	0	0	61,925	62,024	861	483	105	0
51,025	51,124	425	47	0	0	56,525	56,624	645	267	0	0	62,025	62,124	865	487	109	0
51,125	51,224	429	51	0	0	56,625	56,724	649	271	0	0	62,125	62,224	869	491	113	0
51,225	51,324	433	55	0	0	56,725	56,824	653	275	0	0	62,225	62,324	873	495	117	0
51,325	51,424	437	59	0	0	56,825	56,924	657	279	0	0	62,325	62,424	877	499	121	0
51,425	51,524	441	63	0	0	56,925	57,024	661	283	0	0	62,425	62,524	881	503	125	0
51,525	51,624	445	67	0	0	57,025	57,124	665	287	0	0	62,525	62,624	885	507	129	0
51,625	51,724	449	71	0	0	57,125	57,224	669	291	0	0	62,625	62,724	889	511	133	0
51,725	51,824	453	75	0	0	57,225	57,324	673	295	0	0	62,725	62,824	893	515	137	0
51,825	51,924	457	79	0	0	57,325	57,424	677	299	0	0	62,825	62,924	897	519	141	0
51,925	52,024	461	83	0	0	57,425	57,524	681	303	0	0	62,925	63,024	901	523	145	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 Deper			If Your In	come ls		Numb of Deper			If Your In	come ls		Numb of Deper		
At Least	But not over	0	or Deper 1	2	3	At Least	But not over	0	or Deper 1	10ents 2	3	At Least	But not over	0	or Deper	2	3
63,025	63,124	905	527	149	0	68,525	68,624	1,125	747	369	0	74,025	74,124	1,345	967	589	211
63,125	63,224	909	531	153	0	68,625	68,724	1,129	751	373	0	74,020	74,224	1,349	971	593	215
63,225	63,324	913	535	157	0	68,725	68,824	1,133	755	377	0	74,225	74,324	1,353	975	597	219
63,325	63,424	917	539	161	0	68,825	68,924	1,137	759	381	3	74,325	74,424	1,357	979	601	223
63,425	63,524	921	543	165	0	68,925	69,024	1,141	763	385	7	74,425	74,524	1,361	983	605	227
63,525	63,624	925	547	169	0	69,025	69,124	1,145	767	389	11	74,525	74,624	1,365	987	609	231
63,625	63,724	929	551	173	0	69,125	69,224	1,149	771	393	15	74,625	74,724	1,369	991	613	235
63,725	63,824	933	555	177	0	69,225	69,324	1,153	775	397	19	74,725	74,824	1,373	995	617	239
63,825 63,925	63,924 64,024	937 941	559 563	181 185	0	69,325 69,425	69,424 69,524	1,157 1,161	779 783	401 405	23 27	74,825 74,925	74,924 75,024	1,377 1,381	999 1,003	621 625	243 247
64,025	64,124	945	567	189	0	69,525	69,624	1,165	787	403	31	74,925	75,124	1,386	1,003	630	252
64,125	64,224	949	571	193	0	69,625	69,724	1,169	791	413	35	75,025	75,224	1,392	1,000	636	258
64,225	64,324	953	575	197	0	69,725	69,824	1,173	795	417	39	75,225	75,324	1,398	1,020	642	264
64,325	64,424	957	579	201	0	69,825	69,924	1,177	799	421	43	75,325	75,424	1,404	1,026	648	270
64,425	64,524	961	583	205	0	69,925	70,024	1,181	803	425	47	75,425	75,524	1,410	1,032	654	276
64,525	64,624	965	587	209	0	70,025	70,124	1,185	807	429	51	75,525	75,624	1,416	1,038	660	282
64,625	64,724	969	591	213	0	70,125	70,224	1,189	811	433	55	75,625	75,724	1,422	1,044	666	288
64,725	64,824	973	595	217	0	70,225	70,324	1,193	815	437	59	75,725	75,824	1,428	1,050	672	294
64,825	64,924	977	599	221	0	70,325	70,424	1,197	819	441	63	75,825	75,924	1,434	1,056	678	300
64,925 65,025	<u>65,024</u> 65,124	<u>981</u> 985	603 607	225 229	0	70,425	70,524 70,624	1,201 1,205	<u>823</u> 827	445 449	67 71	75,925 76,025	76,024	1,440	1,062	<u>684</u> 690	306 312
65,125	65,224	989 989	611	229	0	70,525	70,024	1,205	831	449	75	76,125	76,124	1,440	1,000	696	312
65,225	65,324	993	615	237	0	70,025	70.824	1,203	835	457	79	76,225	76,324	1,458	1,080	702	324
65,325	65,424	997	619	241	0	70,825	70.924	1,217	839	461	83	76,325	76,424	1,464	1,086	708	330
65,425	65,524	1,001	623	245	0	70,925	71,024	1,221	843	465	87	76,425	76,524	1,470	1,092	714	336
65,525	65,624	1,005	627	249	0	71,025	71,124	1,225	847	469	91	76,525	76,624	1,476	1,098	720	342
65,625	65,724	1,009	631	253	0	71,125	71,224	1,229	851	473	95	76,625	76,724	1,482	1,104	726	348
65,725	65,824	1,013	635	257	0	71,225	71,324	1,233	855	477	99	76,725	76,824	1,488	1,110	732	354
65,825	65,924	1,017	639	261	0	71,325	71,424	1,237	859	481	103	76,825	76,924	1,494	1,116	738	360
65,925	66,024	1,021	643	265	0	71,425	71,524	1,241	863	485	107	76,925	77,024	1,500	1,122	744	366 372
66,025 66,125	66,124 66,224	1,025 1,029	647 651	269 273	0	71,525	71,624 71,724	1,245 1,249	867 871	489 493	111 115	77,025 77,125	77,124 77,224	1,506 1,512	1,128 1,134	750 756	372
66,225	66,324	1,033	655	277	0	71,725	71,824	1,253	875	497	119	77,225	77,324	1,518	1,140	762	384
66,325	66,424	1,037	659	281	0	71,825	71,924	1,257	879	501	123	77,325	77,424	1,524	1,146	768	390
66,425	66,524	1,041	663	285	0	71,925	72,024	1,261	883	505	127	77,425	77,524	1,530	1,152	774	396
66,525	66,624	1,045	667	289	0	72,025	72,124	1,265	887	509	131	77,525	77,624	1,536	1,158	780	402
66,625	66,724	1,049	671	293	0	72,125	72,224	1,269	891	513	135	77,625	77,724	1,542	1,164	786	408
66,725	66,824	1,053	675	297	0	72,225	72,324	1,273	895	517	139	77,725	77,824	1,548	1,170	792	414
66,825	66,924	1,057	679	301	0	72,325	72,424	1,277	899	521	143	77,825	77,924	1,554	1,176	798	420
66,925	<u>67,024</u> 67,124	1,061	683 687	<u> </u>	0	72,425	72,524	1,281	903 907	525 529	147 151	77,925	78,024	1,560	1,182	804 810	426 432
67,025 67,125	67,124 67,224	1,065	691	309 313	0	72,525	72,624 72,724	1,285	907 911	529 533	155	78,025 78,125	78,124 78,224	1,566 1,572	1,188 1 104	816	432 438
67,225		1,073	695	317	0	72,725		1,293	915	537	159	78,225	78,324		1,200	822	444
67,325		1,077	699	321	0	72,825	72,924	1,297	919	541	163	78,325		1,584	1,206	828	450
67,425	67,524		703	325	0	72,925	73,024	1,301	923	545	167	78,425	78,524		1,212	834	456
67,525	67,624	1,085	707	329	0	73,025	73,124	1,305	927	549	171	78,525	78,624		1,218	840	462
67,625		1,089	711	333	0	73,125		1,309	931	553	175	78,625	78,724	1,602	1,224	846	468
67,725		1,093	715	337	0	73,225	73,324	,	935	557	179	78,725			1,230	852	474
67,825		1,097	719	341	0	73,325		1,317	939	561	183	78,825	78,924		1,236	858	480
67,925		1,101	723	345	0	73,425	73,524	1,321	943	565	187	78,925	79,024	1,620	1,242	864	486
68,025	-	1,105	727	349	0	73,525	73,624		947 051	569	191	79,025	79,124 79,224	1,626	1,248	870 876	492
68,125 68,225		1,109 1,113	731 735	353 357	0	73,625 73,725		1,329 1,333	951 955	573 577	195 199	79,125 79,225		1,632 1,638	1,254 1,260	876 882	498 504
68,325		1,117	739	361	0	73,825	73,924		955 959	581	203	79,225	79,324	1,644	1,266	888	510
68,425	68,524		743	365	0	73,925	74,024	·	963	585	203	79,425	79,524	1,650		894	516
,	,	·,· <b>_</b> ·					,•=•	.,2					,•= •		tinued (		

- 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 Least	But not over	0	of Depe 1	nuents 2	3	At Least	But not over	0	of Depe	nuents 2	3	At Least	But not over	0	of Depe 1	nuents 2	3
79,525	79,624	1.656	1,278	900	522	85,025	85,124	1,986	1.608	1,230	852	90,525	90,624	2,316	1.938	1,560	1,182
79,625	79,724	1,662	1,284	906	528	85,125	85,224	1,992	1,614	1,236	858	90,625	90,724	2,322	1,944	1,566	1,188
79,725	79,824	1,668	1,290	912	534	85,225	85,324	1,998	1,620	1,242	864	90,725	90,824	2,328	1,950	1,572	1,194
79,825	79,924	1,674	1,296	918	540	85,325	85,424	2,004	1,626	1,248	870	90,825	90,924	2,334	1,956	1,578	1,200
79,925	80,024	1,680	1,302	924	546	85,425	85,524	2,010	1,632	1,254	876	90,925	91,024	2,340	1,962	1,584	1,206
80,025 80,125	80,124 80,224	1,686 1,692	1,308 1,314	930 936	552 558	85,525 85,625	85,624 85,724	2,016 2,022	1,638 1,644	1,260 1,266	882 888	91,025 91,125	91,124 91,224	2,346 2,352	1,968 1,974	1,590 1,596	1,212 1,218
80,225	80,324	1,698	1,320	930	564	85,725	85,824	2,022	1,650	1,200	894	91,125	91,224	2,352	1,974	1,602	1,224
80,325	80,424	1,704	1,326	948	570	85,825	85,924	2,020	1,656	1,278	900	91,325	91,424	2,364	1,986	1,608	1,230
80,425	80,524	1,710	1,332	954	576	85,925	86,024	2,040	1,662	1,284	906	91,425	91,524	2,370	1,992	1,614	1,236
80,525	80,624	1,716	1,338	960	582	86,025	86,124	2,046	1,668	1,290	912	91,525	91,624	2,376	1,998	1,620	1,242
80,625	80,724	1,722	1,344	966	588	86,125	86,224	2,052	1,674	1,296	918	91,625	91,724	2,382	2,004	1,626	1,248
80,725	80,824	1,728	1,350	972	594	86,225	86,324	2,058	1,680	1,302	924	91,725	91,824	2,388	2,010	1,632	1,254
80,825	80,924	1,734	1,356	978	600	86,325	86,424	2,064	1,686	1,308	930	91,825	91,924	2,394	2,016	1,638	1,260
80,925	81,024 81,124	<u>1,740</u> 1,746	1,362	<u>984</u> 990	606 612	86,425	86,524 86,624	2,070	<u>1,692</u> 1,698	1,314 1,320	936 942	91,925	92,024	2,400 2,406	2,022	1,644	1,266 1,272
81,025 81,125	81,124 81,224	1,740	1,368 1,374	990 996	618	86,525 86,625	86,724	2,076	1,704	1,320	942	92,025 92,125	92,124 92,224	2,400	2,020	1,650 1,656	1,272
81,225	81,324	1,758	1,380	1,002	624	86.725	86,824	2,088	1,710	1,332	954	92,225	92,324	2,418	2,004	1,662	1,284
81,325	81,424	1,764	1,386	1,008	630	86,825	86,924	2,094	1,716	1,338	960	92,325	92,424	2,424	2,046	1,668	1,290
81,425	81,524	1,770	1,392	1,014	636	86,925	87,024	2,100	1,722	1,344	966	92,425	92,524	2,430	2,052	1,674	1,296
81,525	81,624	1,776	1,398	1,020	642	87,025	87,124	2,106	1,728	1,350	972	92,525	92,624	2,436	2,058	1,680	1,302
81,625	81,724	1,782	1,404	1,026	648	87,125	87,224	2,112	1,734	1,356	978	92,625	92,724	2,442	2,064	1,686	1,308
81,725	81,824	1,788	1,410	1,032	654	87,225	87,324	2,118	1,740	1,362	984	92,725	92,824	2,448	2,070	1,692	1,314
81,825	81,924	1,794	1,416	1,038	660	87,325	87,424	2,124	1,746	1,368	990	92,825	92,924	2,454	2,076	1,698	1,320
81,925 82,025	82,024 82,124	1,800 1,806	1,422 1,428	1,044	666 672	87,425	87,524 87,624	2,130	1,752 1,758	1,374 1,380	996 1,002	92,925 93,025	93,024 93,124	2,460	2,082	1,704 1,710	1,326 1,332
82,125	82,224	1,812	1,434	1,056	678	87,625	87,724	2,130	1,764	1,386	1,002	93,125	93,224	2,400	2,000	1,716	1,338
82,225	82,324	1,818	1,440	1,062	684	87,725	87,824	2,148	1,770	1,392	1,014	93,225	93,324	2,478	2,100	1,722	1,344
82,325	82,424	1,824	1,446	1,068	690	87,825	87,924	2,154	1,776	1,398	1,020	93,325	93,424	2,484	2,106	1,728	1,350
82,425	82,524	1,830	1,452	1,074	696	87,925	88,024	2,160	1,782	1,404	1,026	93,425	93,524	2,490	2,112	1,734	1,356
82,525	82,624	1,836	1,458	1,080	702	88,025	88,124	2,166	1,788	1,410	1,032	93,525	93,624	2,496	2,118	1,740	1,362
82,625	82,724	1,842	1,464	1,086	708	88,125	88,224	2,172	1,794	1,416	1,038	93,625	93,724	2,502	2,124	1,746	1,368
82,725 82,825	82,824 82,924	1,848 1,854	1,470 1,476	1,092 1,098	714 720	88,225 88,325	88,324 88,424	2,178 2,184	1,800 1,806	1,422 1,428	1,044 1,050	93,725 93,825	93,824 93,924	2,508 2,514	2,130 2,136	1,752 1,758	1,374 1,380
82,925	83,024	1,860	1,482	1,090	726	88,425	88,524	2,104	1,812	1,434	1,056	93,925	94,024	2,520	2,130	1,764	1,386
83,025	83,124	1,866	1,488	1,110	732	88,525	88,624	2,196	1,818	1,440	1,062	94,025	94,124	2,526	2,148	1,770	1,392
83,125	83,224	1,872	1,494	1,116	738	88,625	88,724	2,202	1,824	1,446	1,068	94,125	94,224	2,532	2,154	1,776	1,398
83,225	83,324	1,878	1,500	1,122	744	88,725	88,824	2,208	1,830	1,452	1,074	94,225	94,324	2,538	2,160	1,782	1,404
83,325	83,424	1,884	1,506	1,128	750	88,825	88,924	2,214	1,836	1,458	1,080	94,325	94,424	2,544	2,166	1,788	1,410
83,425	83,524	1,890	1,512	1,134	756	88,925	89,024	2,220	1,842	1,464	1,086	94,425	94,524	2,550	2,172	1,794	
83,525		1,896 1,902	1,518		762	89,025	89,124 89,224		1,848 1,854	1,470		94,525			2,178		
83,625 83,725		1,902	1,524 1,530		768 774	89,125	89,324		1,860			94,625 94,725	94,724 94,824			1,812	
83,825	,	1,914		1,158	780	89,325	89,424		1,866			94,825	94,924			1,818	
83,925		1,920	1,542	1,164	786	89,425	89,524		1,872			94,925	95,024			1,824	
84,025	84,124	1,926	1,548	1,170	792	89,525	89,624			1,500		95,025	95,124		2,208	1,830	
84,125		1,932	1,554		798	89,625	89,724		1,884			95,125	95,224			1,836	
84,225		1,938	1,560		804	89,725	89,824		1,890			95,225	95,324			1,842	
84,325	84,424	1,944	1,566		810	89,825	89,924			1,518		95,325	95,424 05 524	2,604	2,226	1,848	
84,425 84,525	84,524 84,624	1,950 1,956	1,572 1,578	<u>1,194</u> 1,200	816 822	89,925 90,025	90,024 90,124	2,280		1,524 1,530		95,425 95,525	95,524 95,624	2,610 2,616	2,232 2,238	1,854 1,860	
84,625		1,950	1,576		828	90,025	90,124 90,224	2,200	1,900			95,525	95,024 95,724	2,610	2,230 2,244	1,860	
84,725		1,968		1,212	834	90,225	90,324		1,920			95,725	95,824			1,872	
84,825	-	1,974	1,596		840	90,325	90,424		1,926			95,825	95,924			1,878	
84,925	85,024	1,980	1,602	1,224	846	90,425	90,524					95,925	96,024	2,640	2,262	1,884	1,506
														Cor	ntinued	on nex	t 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	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe			At	But not	•	of Depe			At	But not		of Depe		
Least 96,025	over 96,124	<b>0</b> 2,646	<b>1</b> 2,268	<b>2</b> 1,890	<b>3</b> 1,512	Least 101,525	over 101,624	<b>0</b> 2,996	<b>1</b> 2,618	<b>2</b> 2,240	<b>3</b> 1,862	Least 107,025	over 107,124	<b>0</b> 3,436	<b>1</b> 3.058	<b>2</b> 2,680	<b>3</b> 2,302
96,125	90,124 96,224	2,040	2,200	1,890	1,512	101,525	101,024	2,990	2,616	2,240	1,870	107,025	107,124	3,430	3,058	2,000	2,302
96,225	96,324	2,658	2,280	1,902	1,524	101,725	101,824	3,012	2,634	2,256	1,878	107,225	107,324	3,452	3,074	2,696	2,318
96,325	96,424	2,664	2,286	1,908	1,530	101,825	101,924	3,020	2,642	2,264	1,886	107,325	107,424	3,460	3,082	2,704	2,326
96,425	96,524	2,670	2,292	1,914	1,536	101,925	102,024	3,028	2,650	2,272	1,894	107,425	107,524	3,468	3,090	2,712	2,334
96,525 96,625	96,624 96,724	2,676 2,682	2,298 2,304	1,920 1,926	1,542 1,548	102,025	102,124 102,224	3,036 3,044	2,658 2,666	2,280 2,288	1,902 1,910	107,525 107,625	107,624 107,724	3,476 3,484	3,098 3,106	2,720 2,728	2,342 2,350
96,725	96,824	2,688	2,310	1,932	1,554	102,125	102,324	3,052	2,674	2,200	1,918	107,025	107,724	3,492	3,114	2,720	2,358
96,825	96,924	2,694	2,316	1,938	1,560	102,325	102,424	3,060	2,682	2,304	1,926	107,825	107,924	3,500	3,122	2,744	2,366
96,925	97,024	2,700	2,322	1,944	1,566	102,425	102,524	3,068	2,690	2,312	1,934	107,925	108,024	3,508	3,130	2,752	2,374
97,025	97,124	2,706	2,328	1,950	1,572	102,525	102,624	3,076	2,698	2,320	1,942	108,025	108,124	3,516	3,138	2,760	2,382
97,125 97,225	97,224 97,324	2,712 2,718	2,334 2,340	1,956 1,962	1,578 1,584	102,625	102,724 102,824	3,084 3,092	2,706 2,714	2,328 2,336	1,950 1,958	108,125	108,224 108,324	3,524 3,532	3,146 3,154	2,768 2,776	2,390 2,398
97,325	97,324	2,710	2,340	1,962	1,590	102,725	102,024	3,100	2,714	2,330	1,956	108,325	108,324	3,540	3,162	2,770	2,390
97,425	97,524	2,730	2,352	1,974	1,596	102,925	103,024	3,108	2,730	2,352	1,974	108,425	108,524	3,548	3,170	2,792	2,414
97,525	97,624	2,736	2,358	1,980	1,602	103,025	103,124	3,116	2,738	2,360	1,982	108,525	108,624	3,556	3,178	2,800	2,422
97,625	97,724	2,742	2,364	1,986	1,608	103,125	103,224	3,124	2,746	2,368	1,990	108,625	108,724	3,564	3,186	2,808	2,430
97,725	97,824	2,748	2,370	1,992	1,614	103,225	103,324	3,132	2,754	2,376	1,998	108,725	108,824	3,572	3,194	2,816	2,438
97,825 97,925	97,924 98,024	2,754 2,760	2,376 2,382	1,998 2,004	1,620 1,626	103,325	103,424 103,524	3,140 3,148	2,762 2,770	2,384 2,392	2,006 2,014	108,825	108,924 109,024	3,580 3,588	3,202 3,210	2,824 2,832	2,446 2,454
98,025	98,124	2,766	2,388	2,010	1,632	103,525	103,624	3,156	2,778	2,400	2,022	109,025	109,124	3,596	3,218	2,840	2,462
98,125	98,224	2,772	2,394	2,016	1,638	103,625	103,724	3,164	2,786	2,408	2,030	109,125	109,224	3,604	3,226	2,848	2,470
98,225	98,324	2,778	2,400	2,022	1,644	103,725	103,824	3,172	2,794	2,416	2,038	109,225	109,324	3,612	3,234	2,856	2,478
98,325	98,424	2,784	2,406	2,028	1,650	103,825	103,924	3,180	2,802	2,424	2,046	109,325	109,424	3,620	3,242	2,864	2,486
98,425 98,525	<u>98,524</u> 98,624	2,790	2,412	2,034 2,040	1,656 1,662	103,925 104,025	104,024 104,124	3,188 3,196	2,810	2,432	2,054	109,425 109,525	109,524 109,624	3,628	3,250 3,258	2,872	2,494 2,502
98,625	98,724	2,802	2,424	2,040	1,668	104,025	104,124	3,204	2,826	2,448	2,002	109,625	109,724	3,644	3,266	2,888	2,502
98,725	98,824	2,808	2,430	2,052	1,674	104,225	104,324	3,212	2,834	2,456	2,078	109,725	109,824	3,652	3,274	2,896	2,518
98,825	98,924	2,814	2,436	2,058	1,680	104,325	104,424	3,220	2,842	2,464	2,086	109,825	109,924	3,660	3,282	2,904	2,526
98,925	99,024	2,820	2,442	2,064	1,686	104,425	104,524	3,228	2,850	2,472	2,094	109,925	110,024	3,668	3,290	2,912	2,534
99,025 99,125	99,124 99,224	2,826 2,832	2,448 2,454	2,070 2,076	1,692 1,698	104,525	104,624 104,724	3,236 3,244	2,858 2,866	2,480 2,488	2,102 2,110	110,025	110,124 110,224	3,676 3,684	3,298 3,306	2,920 2,928	2,542 2,550
99,225	99,324	2,838	2,460	2,070	1,704	104,725	104,724	3,252	2,874	2,496	2,118	110,125	110,324	3,692	3,314	2,936	2,558
99,325	99,424	2,844	2,466	2,088	1,710	104,825	104,924	3,260	2,882	2,504	2,126	110,325	110,424	3,700	3,322	2,944	2,566
99,425	99,524	2,850	2,472	2,094	1,716	104,925	105,024	3,268	2,890	2,512	2,134	110,425	110,524	3,708	3,330	2,952	2,574
99,525	99,624	2,856	2,478	2,100	1,722	105,025	105,124	3,276	2,898	2,520	2,142	110,525	110,624	3,716	3,338	2,960	2,582
99,625 99,725	99,724 99,824	2,862 2,868	2,484 2,490	2,106 2,112	1,728 1,734	105,125	105,224 105,324	3,284 3,292	2,906 2,914	2,528 2,536	2,150 2,158	110,625 110,725	110,724 110.824	3,724 3,732	3,346 3,354	2,968 2,976	2,590 2,598
99,825	99,924	2,874	2,496	2,112	1,740	105,325	105,424	3,300	2,922	2,544	2,150	110,725	110,024	3,740	3,362	2,984	2,606
99,925	100,024	2,880	2,502	2,124	1,746	105,425	105,524	3,308	2,930	2,552	2,174	- ,	111,024	3,748	3,370	2,992	2,614
	100,124		2,508							2,560						3,000	
	100,224						105,724			2,568			111,224		3,386		
	100,324 100,424			2,142 2,148			105,824 105,924			2,576			111,324 111,424		3,394	3,016 3,024	
		2,904 2,910		2,140		,	105,924	· ·		2,504			111,424		3,402		
	100,624			2,160			106,124			2,600			111,624			3,040	,
100,625	100,724	2,924	2,546	2,168	1,790	106,125	106,224	3,364	2,986	2,608	2,230	111,625	111,724	3,804	3,426	3,048	
	100,824	2,932			1,798		106,324	3,372			2,238		111,824	3,812	3,434	3,056	
		2,940		2,184			106,424 106,524	3,380	,	2,624	,		111,924		3,442	3,064 3,072	
		2,948 2,956	2,570	2,192 2,200	1,814		106,624	3,388 3,396		2,632 2,640	2,254		112,024 112,124	3,828 3,836	3,450 3,458	3,072	
	101,224				1,830		106,724	3,404		2,648			112,224			3,088	
	101,324				1,838		106,824		,	2,656	,		112,324		3,474		
		2,980		2,224			106,924	,		2,664			112,424			3,104	
101,425	101,524	2,988	2,610	2,232	1,854	106,925	107,024	3,428	3,050	2,672	2,294	112,425	112,524	3,868	3,490	3,112	2,734
		_												0	ntinued		. –

- 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 Is		Num			If Your In	come ls		Num		
At	But not		of Depe		2	At	But not		of Depe		2	At	But not	0	of Depe		2
Least 112,525	over 112,624	<b>0</b> 3,876	<b>1</b> 3,498	<b>2</b> 3,120	<b>3</b> 2,742	Least 118,025	over 118,124	<b>0</b> 4,316	<b>1</b> 3,938	<b>2</b> 3,560	<b>3</b> 3,182	Least 123,525	over 123,624	<b>0</b> 4,756	<b>1</b> 4,378	<b>2</b> 4,000	<b>3</b> 3,622
112,625	,	3.884	3,506	3,128	2,750	118,125	118,224	4,324	3,946	3,568	3,190	123,625	123,724	4,764	4,386	4,000	3.630
112,725	112,824	3,892	3,514	3,136	2,758	118,225	118,324	4,332	3,954	3,576	3,198	123,725	123,824	4,772	4,394	4,016	3,638
112,825	,	3,900	3,522	3,144	2,766	118,325	118,424	4,340	3,962	3,584	3,206	123,825	123,924	4,780	4,402	4,024	3,646
112,925	,	3,908	3,530	3,152	2,774	118,425	118,524	4,348	3,970	3,592	3,214	123,925	124,024	4,788	4,410	4,032	3,654
113,025 113,125	113,124 113 224	3,916 3,924	3,538 3,546	3,160 3,168	2,782 2,790	118,525	118,624 118,724	4,356 4,364	3,978 3,986	3,600 3,608	3,222 3,230	124,025	124,124 124,224	4,796 4,804	4,418 4,426	4,040 4,048	3,662 3,670
113,225	,	3,932	3,554	3,176	2,798	118,725	118,824	4,372	3,994	3,616	3,238		124,324	4,812	4,434	4,056	3,678
113,325	113,424	3,940	3,562	3,184	2,806	118,825	118,924	4,380	4,002	3,624	3,246	124,325	124,424	4,820	4,442	4,064	3,686
113,425		3,948	3,570	3,192	2,814	118,925	119,024	4,388	4,010	3,632	3,254	124,425	124,524	4,828	4,450	4,072	3,694
113,525	,	3,956	3,578	3,200	2,822	119,025	119,124	4,396	4,018	3,640	3,262	124,525	124,624	4,836	4,458	4,080	3,702
113,625 113,725	,	3,964 3,972	3,586 3,594	3,208 3,216	2,830 2,838	119,125	119,224 119,324	4,404 4,412	4,026 4,034	3,648 3,656	3,270 3,278	124,625	124,724 124,824	4,844 4,853	4,466 4,475	4,088 4,097	3,710 3,719
113,825	,	3,980	3,602	3,224	2,846	119,325	119,424	4,420	4,042	3,664	3,286	124,825	,	4,862	4,484	4,106	3,728
113,925		3,988	3,610	3,232	2,854	119,425	119,524	4,428	4,050	3,672	3,294	124,925	125,024	4,871	4,493	4,115	3,737
114,025	,	3,996	3,618	3,240	2,862	119,525	119,624	4,436	4,058	3,680	3,302	125,025	125,124	4,881	4,503	4,125	3,747
114,125	,	4,004	3,626	3,248	2,870	119,625	119,724	4,444	4,066	3,688	3,310		125,224	4,890	4,512	4,134	3,756
114,225 114,325	114,324	4,012 4,020	3,634 3,642	3,256 3,264	2,878 2,886	119,725	119,824 119,924	4,452 4,460	4,074 4,082	3,696 3,704	3,318 3,326	125,225	125,324 125,424	4,899 4,908	4,521 4,530	4,143	3,765 3,774
114,425	,	4,028	3.650	3,272	2,894	119,925	120,024	4,468	4,090	3,712	3,334	125,425	125,524	4,918	4,540	4,162	3,784
114,525	114,624	4,036	3,658	3,280	2,902	120,025	120,124	4,476	4,098	3,720	3,342	125,525	125,624	4,927	4,549	4,171	3,793
114,625	,	4,044	3,666	3,288	2,910	120,125	120,224	4,484	4,106	3,728	3,350	125,625	125,724	4,936	4,558	4,180	3,802
114,725	,	4,052	3,674	3,296	2,918	120,225	120,324	4,492	4,114	3,736	3,358	-	125,824	4,946	4,568	4,190	3,812
114,825 114,925	114,924 115 024	4,060 4,068	3,682 3,690	3,304 3,312	2,926 2,934	120,325 120,425	120,424 120,524	4,500 4,508	4,122 4,130	3,744 3,752	3,366 3,374	125,825	125,924 126,024	4,955 4,964	4,577 4,586	4,199 4,208	3,821 3,830
115,025	,	4,076	3,698	3,320	2,942	120,525	120,624	4,516	4,138	3,760	3,382	126,025	126,124	4,974	4,596	4,218	3,840
115,125	,	4,084	3,706	3,328	2,950	120,625	120,724	4,524	4,146	3,768	3,390	126,125	126,224	4,983	4,605	4,227	3,849
115,225	,	4,092	3,714	3,336	2,958	120,725	120,824	4,532	4,154	3,776	3,398	126,225	126,324	4,992	4,614	4,236	3,858
115,325		4,100	3,722	3,344	2,966	120,825	120,924	4,540	4,162	3,784	3,406	126,325	126,424	5,001	4,623	4,245	3,867
115,425 115,525	,	4,108	3,730 3,738	3,352 3,360	2,974 2,982	120,925 121,025	<u>121,024</u> 121,124	4,548	4,170	3,792 3,800	3,414 3,422	126,425 126,525	126,524 126,624	<u>5,011</u> 5,020	4,633	4,255	3,877 3,886
115,625	,	4,124	3,746	3,368	2,990	121,125	121,224	4,564	4,186	3,808	3,430	126,625	126,724	5,029	4,651	4,273	3,895
115,725	115,824	4,132	3,754	3,376	2,998	121,225	121,324	4,572	4,194	3,816	3,438	126,725	126,824	5,039	4,661	4,283	3,905
115,825	,	4,140	3,762	3,384	3,006	121,325	121,424	4,580	4,202	3,824	3,446	126,825	126,924	5,048	4,670	4,292	3,914
115,925 116,025	<u>116,024</u> 116,124	4,148	3,770 3,778	3,392 3,400	3,014 3,022	121,425	121,524 121,624	4,588 4,596	4,210 4,218	3,832 3,840	3,454 3,462	126,925 127.025	127,024 127,124	5,057 5,067	4,679 4,689	4,301 4,311	3,923 3,933
116.125	,	4,150	3,786	3,400	3,022	121,525	121,024	4,604	4,210	3,848	3,402	127,025	127,124	5.076	4,698	4,311	3,933
- , -	116,324	4,172	3,794	3,416	3,038	121,725	121,824	4,612	4,234	3,856	3,478	127,225	127,324	5,085	4,707	4,329	3,951
116,325	116,424	4,180	3,802	3,424	3,046	121,825	121,924	4,620	4,242	3,864	3,486	127,325	127,424	5,094	4,716	4,338	3,960
116,425	,	4,188	3,810	3,432	3,054		122,024	4,628	4,250	3,872	3,494		127,524	5,104	4,726	4,348	3,970
116,525	116,624 116,724	4,196 4 204	3,818 3,826	3,440 3,448			122,124 122,224	4,636	4,258 4,266	3,880 3,888			127,624 127,724		4,735	4,357	
	116,824						122,324						127,824				
	116,924			3,464			122,424	,	4,282	,	,		127,924		4,763		
	117,024			3,472			122,524	,		3,912			128,024			4,394	
	117,124			3,480			122,624		4,298				128,124				
	117,224 117,324			3,488 3,496			122,724 122,824	4,684 4,692		3,928 3,936			128,224 128,324		4,791	4,413 4,422	
	117,324			3,490			122,024		4,314				128,424			4,422	
	117,524			3,512			123,024	,	4,330				128,524			4,441	
117,525	117,624	4,276	3,898	3,520	3,142		123,124	4,716		3,960		128,525	128,624	5,206	4,828	4,450	4,072
	117,724			3,528			123,224		4,346				128,724	,	,	4,459	,
	117,824 117,924		3,914	3,536 3,544			123,324 123,424		4,354 4,362				128,824 128,924	,	4,847	4,469 4,478	,
	118,024		3,922				123,424						120,924				
,320		1,000	0,000	0,002	5,177	120,420		1,7 40	1,070	0,002	5,017	120,520		0,240		1,107	

- 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	But not		of Depe			At	But not		of Depe			At	But not		of Depe		
Least	0Ver	<b>0</b>	1 075	<b>2</b>	<b>3</b>	Least	124 624	<b>0</b>	<b>1</b>	<b>2</b>	4 620	Least	0Ver	<b>0</b>	<b>1</b>	<b>2</b>	5 1 4 2
129,025 129.125	129,124 129,224	5,253 5,262	4,875 4,884	4,497 4,506	4,119 4,128	134,525	134,624 134,724	5,764 5,773	5,386 5,395	5,008 5,017	4,630 4,639	140,025 140,125	140,124 140,224	6,276 6,285	5,898 5,907	5,520 5,529	5,142 5,151
129,225	129,324	5,271	4,893	4,515	4,137	134,725	134,824	5,783	5,405	5,027	4,649	140,225	140,324	6,294	5,916	5,538	5,160
129,325	129,424	5,280	4,902	4,524	4,146	134,825	134,924	5,792	5,414	5,036	4,658	140,325	140,424	6,303	5,925	5,547	5,169
129,425	129,524	5,290	4,912	4,534	4,156	134,925	135,024	5,801	5,423	5,045	4,667	140,425	140,524	6,313	5,935	5,557	5,179
129,525	129,624	5,299	4,921	4,543	4,165	135,025	135,124	5,811	5,433	5,055	4,677	140,525	140,624	6,322	5,944	5,566	5,188
	129,724 129,824	5,308 5,318	4,930 4,940	4,552 4,562	4,174 4,184	135,125	135,224 135,324	5,820 5,829	5,442 5,451	5,064 5,073	4,686 4,695	140,625	140,724 140,824	6,331 6,341	5,953 5,963	5,575 5,585	5,197 5,207
129,825	129,924	5,327	4,949	4,571	4,193	135,325	135,424	5,838	5,460	5,082	4,704	140,825	140,924	6,350	5,972	5,594	5,216
129,925	130,024	5,336	4,958	4,580	4,202	135,425	135,524	5,848	5,470	5,092	4,714	140,925	141,024	6,359	5,981	5,603	5,225
130,025	130,124	5,346	4,968	4,590	4,212	135,525	135,624	5,857	5,479	5,101	4,723	141,025	141,124	6,369	5,991	5,613	5,235
130,125	130,224	5,355	4,977	4,599	4,221	135,625	135,724	5,866	5,488	5,110	4,732	141,125	141,224	6,378	6,000	5,622	5,244
130,225 130,325	130,324 130,424	5,364 5,373	4,986 4,995	4,608 4,617	4,230 4,239	135,725	135,824 135,924	5,876 5,885	5,498 5,507	5,120 5,129	4,742 4,751	141,225	141,324	6,387 6,396	6,009 6,018	5,631 5,640	5,253 5,262
130,425	130,524	5,383	5,005	4,627	4,249	135,925	136,024	5,894	5,516	5,138	4,760	141,425	141,524	6,406	6.028	5,650	5.272
130,525	130,624	5,392	5,014	4,636	4,258	136,025	136,124	5,904	5,526	5,148	4,770	141,525	141,624	6,415	6,037	5,659	5,281
130,625	130,724	5,401	5,023	4,645	4,267	136,125	136,224	5,913	5,535	5,157	4,779		141,724	6,424	6,046	5,668	5,290
130,725	130,824	5,411	5,033	4,655	4,277	136,225	136,324	5,922	5,544	5,166	4,788	141,725	141,824	6,434	6,056	5,678	5,300
130,825 130,925	130,924 131,024	5,420 5,429	5,042 5,051	4,664 4,673	4,286 4,295	136,325	136,424 136,524	5,931 5,941	5,553 5,563	5,175 5,185	4,797 4,807	141,825	141,924 142,024	6,443 6,452	6,065 6,074	5,687 5,696	5,309 5,318
131,025	131,124	5,439	5,061	4,683	4,295	136,525	136,624	5,950	5,572	5,194	4,816	141,925	142,024	6,462	6,084	5,706	5,328
131,125	,	5,448	5,070	4,692	4,314	136,625	136,724	5,959	5,581	5,203	4,825	142,125		6,471	6,093	5,715	5,337
131,225	131,324	5,457	5,079	4,701	4,323	136,725	136,824	5,969	5,591	5,213	4,835	142,225	142,324	6,480	6,102	5,724	5,346
131,325	,	5,466	5,088	4,710	4,332	136,825	136,924	5,978	5,600	5,222	4,844	142,325	142,424	6,489	6,111	5,733	5,355
131,425	- )-	5,476	5,098	4,720	4,342	136,925	137,024	5,987	5,609	5,231 5,241	4,853	142,425	142,524	6,499	6,121 6,130	5,743 5,752	5,365 5,374
131,525	131,624 131 724	5,485 5,494	5,107 5,116	4,729 4,738	4,351 4,360	137,025	137,124 137,224	5,997 6,006	5,619 5,628	5,241 5,250	4,863 4,872	142,525	142,624 142,724	6,508 6,517	6,130 6,139	5,752 5,761	5,374
131,725		5,504	5,126	4,748	4,370	137,225	137,324	6,015	5,637	5,259	4,881		142,824	6,527	6,149	5,771	5,393
131,825	131,924	5,513	5,135	4,757	4,379	137,325	137,424	6,024	5,646	5,268	4,890	142,825	142,924	6,536	6,158	5,780	5,402
131,925	132,024	5,522	5,144	4,766	4,388	137,425	137,524	6,034	5,656	5,278	4,900	142,925	143,024	6,545	6,167	5,789	5,411
	132,124	5,532	5,154	4,776	4,398	137,525	137,624	6,043	5,665	5,287	4,909	143,025	143,124	6,555	6,177	5,799	5,421
132,125	132,224 132,324	5,541 5,550	5,163 5,172	4,785 4,794	4,407 4,416	137,625	137,724 137,824	6,052 6,062	5,674 5,684	5,296 5,306	4,918 4,928	143,125	143,224 143,324	6,564 6,573	6,186 6,195	5,808 5,817	5,430 5,439
132,325	132,424	5,559	5,181	4,803	4,425	137,825	137,924	6,071	5,693	5,315	4,937	143,325	143,424	6.582	6,204	5,826	5,448
132,425	132,524	5,569	5,191	4,813	4,435	137,925	138,024	6,080	5,702	5,324	4,946	143,425	143,524	6,592	6,214	5,836	5,458
132,525	132,624	5,578	5,200	4,822	4,444	138,025	138,124	6,090	5,712	5,334	4,956	143,525	143,624	6,601	6,223	5,845	5,467
132,625	132,724	5,587	5,209	4,831	4,453	138,125	138,224	6,099	5,721	5,343	4,965	143,625	143,724	6,610	6,232	5,854	5,476
132,725	132,824	5,597	5,219	4,841	4,463	138,225	138,324	6,108	5,730	5,352	4,974	143,725	143,824	6,620	6,242	5,864	5,486
132,825	132,924 133 024	5,606 5,615	5,228 5,237	4,850 4,859	4,472 4,481	138,325	138,424 138,524	6,117 6,127	5,739 5,749	5,361 5,371	4,983 4,993	143,825	143,924 144,024	6,629 6,638	6,251 6,260	5,873 5,882	5,495 5,504
- ,	,-	5,625	5,247	4,869	-		138,624		,	5,380			144,124	6,648		5,892	
	133,224				4,500		138,724			5,389			144,224				
	133,324			4,887			138,824		5,777				144,324		6,288		
	133,424		5,274		4,518		138,924			5,408			144,424			5,919	
,	133,524 133,624	,	5,284	4,906 4,915	4,528		139,024 139,124	,		5,417 5,427			144,524 144,624			· · ·	5,551 5,560
	133,024	5,680			4,537		139,124	6,103 6,192			5,049 5,058		144,024	6,703	6,325	5,936 5,947	· · · ·
	133,824	5,690			4,556		139,324	6,201			5,067	,	144,824	6,713	6,335	5,957	
133,825	133,924	5,699	5,321	4,943	4,565	139,325	139,424	6,210	5,832	5,454	5,076	144,825	144,924	6,722	6,344	5,966	5,588
	134,024	5,708			4,574		139,524	6,220		5,464			145,024		6,353	5,975	
	134,124		5,340	4,962	4,584		139,624			5,473			145,124		6,363		5,607
	134,224 134,324		5,349 5,358		4,593 4,602		139,724 139,824			5,482 5,492			145,224 145,324	,	6,372 6,381	5,994 6,003	,
	134,324			4,980			139,024			5,501			145,324			6,003	
	134,524			4,999			140,024						145,524		6,400		
·						<u> </u>						<u> </u>			tinued	-	

#### **2019 California 2EZ Table** Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$9,074 for your standard deduction, \$244 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your In	come ls		Num	· · · · ·		If Your In	come Is		Num			If Your In	come ls		Num	· · ·	
At	But not	0	of Depe 1	nuents 2	3	At	But not	0	of Depe	nuents 2	3	At	But not	0	of Depe 1	nuents 2	2
Least 145,525	over 145,624	<b>0</b> 6,787	6,409	<b>ء</b> 6,031	<b>3</b> 5.653	Least 151,025	over 151,124	<b>0</b> 7,299	6,921	<b>6</b> .543	<b>6</b> ,165	Least 156,525	over 156,624	<b>7</b> .810	7,432	7.054	<b>3</b> 6,676
145,625	145,724	6,796	6,418	6,040	5,662	151,125	151,224	7,308	6,930	6,552	6,174	156,625	156,724	7,819	7,441	7,063	6,685
145,725	145,824	6,806	6,428	6,050	5,672	151,225	151,324	7,317	6,939	6,561	6,183	156,725	156,824	7,829	7,451	7,073	6,695
1	145,924	6,815	6,437	6,059	5,681	151,325	151,424	7,326	6,948	6,570	6,192	156,825	156,924	7,838	7,460	7,082	6,704
145,925 146,025	<u>146,024</u> 146,124	6,824 6,834	6,446 6,456	6,068 6,078	5,690 5,700	151,425	151,524 151,624	7,336	<u>6,958</u> 6,967	6,580 6,589	6,202 6,211	156,925 157,025	<u>157,024</u> 157,124	7,847	7,469 7,479	7,091 7,101	6,713 6,723
	146,224	6,843	6,465	6,087	5,709	151,625	151,724	7,354	6,976	6,598	6,220	157,125	157,224	7,866	7,488	7,110	6,732
-, -	146,324	6,852	6,474	6,096	5,718	151,725	151,824	7,364	6,986	6,608	6,230	157,225	157,324	7,875	7,497	7,119	6,741
	146,424 146,524	6,861 6,871	6,483	6,105	5,727 5,737	151,825	151,924 152,024	7,373 7,382	6,995 7,004	6,617 6,626	6,239 6,248	157,325 157,425	157,424 157,524	7,884 7,894	7,506 7,516	7,128 7,138	6,750
146,425 146,525	146,624	6,880	6,493 6,502	<u>6,115</u> 6,124	5,746	151,925 152,025	152,024	7,392	7,004	6,636	6,258	157,425	157,524	7,094	7,510	7,130	6,760 6,769
146,625	146,724	6,889	6,511	6,133	5,755	152,125	152,224	7,401	7,023	6,645	6,267	157,625	157,724	7,912	7,534	7,156	6,778
146,725	,	6,899	6,521	6,143	5,765	152,225	152,324	7,410	7,032	6,654	6,276	157,725	157,824	7,922	7,544	7,166	6,788
,	146,924	6,908	6,530	6,152	5,774	152,325	152,424	7,419	7,041	6,663	6,285	157,825	157,924	7,931	7,553	7,175	6,797
	<u>147,024</u> 147,124	<u>6,917</u> 6,927	6,539 6,549	<u>6,161</u> 6,171	5,783 5,793	152,425	152,524 152,624	7,429	7,051	6,673 6,682	6,295 6,304	157,925 158,025	158,024 158,124	7,940	7,562	7,184 7,194	6,806 6,816
1	147,124	6,936	6,558	6,180	5,802	152,525	152,024	7,430	7,069	6,691	6,313	158,125	158,224	7,950	7,581	7,194	6,825
,	147,324	6,945	6,567	6,189	5,811	152,725	152,824	7,457	7,079	6,701	6,323	158,225	158,324	7,968	7,590	7,212	6,834
	147,424	6,954	6,576	6,198	5,820	152,825	152,924	7,466	7,088	6,710	6,332	158,325	158,424	7,977	7,599	7,221	6,843
	147,524	6,964	6,586	6,208	5,830	152,925	153,024	7,475	7,097	6,719	6,341	158,425	158,524	7,987	7,609	7,231	6,853
147,525	147,624 147 724	6,973 6,982	6,595 6,604	6,217 6,226	5,839 5,848	153,025	153,124 153,224	7,485 7,494	7,107 7,116	6,729 6,738	6,351 6,360	158,525	158,624 158,724	7,996 8,005	7,618 7,627	7,240 7,249	6,862 6,871
147,725		6,992	6,614	6,236	5,858	153,225	153,324	7,503	7,125	6,747	6,369	158,725	158,824	8,015	7,637	7,259	6,881
,	147,924	7,001	6,623	6,245	5,867	153,325	153,424	7,512	7,134	6,756	6,378	158,825	158,924	8,024	7,646	7,268	6,890
147,925	148,024	7,010	6,632	6,254	5,876	153,425	153,524	7,522	7,144	6,766	6,388	158,925	159,024	8,033	7,655	7,277	6,899
148,025	148,124	7,020	6,642	6,264	5,886	153,525	153,624	7,531	7,153	6,775	6,397	159,025	159,124	8,043	7,665	7,287	6,909
148,125		7,029 7,038	6,651 6,660	6,273 6,282	5,895 5,904	153,625	153,724 153,824	7,540 7,550	7,162 7,172	6,784 6,794	6,406 6,416	159,125	159,224 159,324	8,052 8,061	7,674 7,683	7,296 7,305	6,918 6,927
148,325	148,424	7,047	6,669	6,291	5,913	153,825	153,924	7,559	7,181	6,803	6,425	159,325	159,424	8,070	7,692	7,314	6,936
148,425	148,524	7,057	6,679	6,301	5,923	153,925	154,024	7,568	7,190	6,812	6,434	159,425	159,524	8,080	7,702	7,324	6,946
1	148,624	7,066	6,688	6,310	5,932	154,025	154,124	7,578	7,200	6,822	6,444	159,525	159,624	8,089	7,711	7,333	6,955
148,625 148,725	148,724 148,824	7,075 7,085	6,697 6,707	6,319 6,329	5,941 5,951	154,125	154,224 154,324	7,587 7,596	7,209 7,218	6,831 6,840	6,453 6,462	159,625 159,725	159,724 159,824	8,098 8,108	7,720 7,730	7,342 7,352	6,964 6,974
	140,024	7,003	6,716	6.338	5,960	154,225	154,324	7,605	7,210	6,849	6,471	159,725	159,024	8,117	7,739	7,361	6.983
148,925	149,024	7,103	6,725	6,347	5,969	154,425	154,524	7,615	7,237	6,859	6,481	159,925	160,024	8,126	7,748	7,370	6,992
149,025	149,124	7,113	6,735	6,357	5,979	154,525	154,624	7,624	7,246	6,868	6,490	160,025	160,124	8,136	7,758	7,380	7,002
	149,224	7,122	6,744	6,366	5,988	154,625	154,724	7,633	7,255	6,877	6,499	160,125	160,224	8,145	7,767	7,389	7,011
149,225	149,324 149,424	7,131 7,140	6,753 6,762	6,375 6,384	5,997 6,006	154,725	154,824 154,924	7,643 7,652	7,265 7,274	6,887 6,896	6,509 6,518	160,225 160,325	160,324 160,424	8,154 8,163	7,776 7,785	7,398 7,407	7,020 7,029
1	149,524	7,150	6,772	6,394	6,016	154,925	155,024	7,661	7,283	6,905	6,527	160,425	160,524	8,173	7,795	7,417	7,039
149,525	149,624	7,159		6,403		155,025	155,124		7,293	6,915	6,537	160,525	160,624	8,182	7,804	7,426	7,048
	149,724			6,412			155,224		7,302			,	160,724	,	7,813		
	149,824 149,924		6,800 6,809	6,422 6,431	6,044 6,053		155,324 155,424	7,689 7,698		6,933 6,942			160,824 160,924		7,823 7,832	7,445	7,067 7,076
	150,024		6,818	6,440	6,062		155,524	7,708	7,320				161,024		7,841		
,	150,124	,	-	6,450	6,072		155,624		7,339		6,583		161,124			7,473	· ·
150,125	150,224	7,215	6,837		6,081	155,625	155,724	7,726	7,348	6,970	6,592		161,224	8,238		7,482	
	150,324		6,846	6,468	6,090		155,824	7,736	7,358	6,980	6,602		161,324	8,247		7,491	
	150,424 150,524	7,233 7,243	6,855 6,865	6,477 6,487	6,099 6,109		155,924 156,024	7,745 7,754	7,367 7,376	6,989 6,998	6,611 6,620		161,424 161,524	8,256 8,266	7,878 7,888	7,500 7,510	
	150,524		6,874	6,496	6,118		156,124	7,764	7,386	7,008	6,630		161,624	8,275	7,897	7,510	
	150,724				6,127		156,224	7,773					161,724			7,528	
	150,824				6,137			7,782	7,404		6,648		161,824		7,916		
	150,924			6,524				7,791			6,657		161,924			7,547	
100,920	151,024	1,209	0,911	6,533	0,100	100,425	156,524	1,001	1,423	7,045	0,007	101,925	162,024		7,934		

- 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	icome Is		Num		
At	But not		of Depe		2	At	But not	0	of Depe		2	At	But not	0	of Depe		2
Least 162,025	over 162,124	<b>0</b> 8,322	<b>1</b> 7,944	<b>2</b> 7,566	<b>3</b> 7,188	Least 167,525	over 167,624	<b>0</b> 8,833	<b>1</b> 8,455	<b>2</b> 8,077	<b>3</b> 7,699	Least	over 173,124	<b>0</b> 9,345	<b>1</b> 8,967	<b>2</b> 8,589	<b>3</b> 8,211
	162,224	8,331	7,953	7,575	7,100	167,625	167,724	8,842	8,464	8.086	7,708		173,224	9.354	8,976	8,598	8,220
162,225	162,324	8,340	7,962	7,584	7,206	167,725	167,824	8,852	8,474	8,096	7,718	173,225		9,363	8,985	8,607	8,229
	162,424	8,349	7,971	7,593	7,215	167,825	167,924	8,861	8,483	8,105	7,727		173,424	9,372	8,994	8,616	8,238
162,425 162,525	162,524	8,359 8,368	7,981 7,990	7,603	7,225 7,234	167,925 168,025	168,024	8,870 8,880	8,492 8,502	8,114	7,736	173,425	173,524	9,382 9,391	9,004 9,013	8,626 8,635	8,248 8,257
162,625	162,624 162,724	8,300 8,377	7,990	7,621	7,234	168,125	168,124 168,224	8,889	8,502	8,124 8,133	7,746 7,755	173,525	173,624 173,724	9,391	9,013	8,644	8,266
,	162,824	8,387	8,009	7,631	7,253	168,225	168,324	8,898	8,520	8,142	7,764	- ,	173,824	9,410	9,032	8,654	8,276
162,825	162,924	8,396	8,018	7,640	7,262	168,325	168,424	8,907	8,529	8,151	7,773	173,825	173,924	9,419	9,041	8,663	8,285
162,925	163,024	8,405	8,027	7,649	7,271	168,425	168,524	8,917	8,539	8,161	7,783	173,925		9,428	9,050	8,672	8,294
163,025	163,124	8,415	8,037	7,659	7,281 7,290	168,525	168,624	8,926 8,935	8,548 8,557	8,170	7,792	174,025	, , , ,	9,438	9,060	8,682	8,304
163,125 163,225	163,224 163,324	8,424 8,433	8,046 8,055	7,668 7,677	7,290	168,625	168,724 168,824	8,935	8,567	8,179 8,189	7,801 7,811		174,224 174,324	9,447 9,456	9,069 9,078	8,691 8,700	8,313 8,322
163,325	163,424	8,442	8,064	7,686	7,308	168,825	168,924	8,954	8,576	8,198	7,820	,	174,424	9,465	9,087	8,709	8,331
163,425	163,524	8,452	8,074	7,696	7,318	168,925	169,024	8,963	8,585	8,207	7,829	174,425	174,524	9,475	9,097	8,719	8,341
	163,624	8,461	8,083	7,705	7,327	169,025	169,124	8,973	8,595	8,217	7,839	,	174,624	9,484	9,106	8,728	8,350
163,625		8,470	8,092	7,714	7,336	169,125	169,224	8,982 8,991	8,604	8,226 8,235	7,848		174,724	9,493	9,115	8,737	8,359
163,725 163,825	163,824 163,924	8,480 8,489	8,102 8,111	7,724	7,346 7,355	169,225	169,324 169,424	9,000	8,613 8,622	8,235	7,857 7,866	174,725	174,824 174,924	9,503 9,512	9,125 9,134	8,747 8,756	8,369 8,378
163,925	164,024	8,498	8,120	7,742	7,364	169,425	169,524	9,010	8,632	8,254	7,876	174,925	175,024	9,521	9,143	8,765	8,387
164,025	164,124	8,508	8,130	7,752	7,374	169,525	169,624	9,019	8,641	8,263	7,885	175,025	175,124	9,531	9,153	8,775	8,397
164,125	164,224	8,517	8,139	7,761	7,383	169,625	169,724	9,028	8,650	8,272	7,894	- , -	175,224	9,540	9,162	8,784	8,406
	164,324	8,526	8,148	7,770 7,779	7,392	169,725	169,824	9,038	8,660	8,282 8,291	7,904	-	175,324	9,549	9,171	8,793	8,415
164,325 164,425	164,424 164.524	8,535 8,545	8,157 8,167	7,789	7,401 7,411	169,825 169,925	169,924 170,024	9,047 9,056	8,669 8,678	8,300	7,913 7,922	175,325	,	9,558 9,568	9,180 9,190	8,802 8,812	8,424 8,434
164,525	164,624	8,554	8,176	7,798	7,420	170,025	170,124	9,066	8,688	8,310	7,932	175,525	175,624	9,577	9,199	8,821	8,443
164,625	164,724	8,563	8,185	7,807	7,429	170,125	170,224	9,075	8,697	8,319	7,941	175,625	175,724	9,586	9,208	8,830	8,452
,	164,824	8,573	8,195	7,817	7,439	170,225	170,324	9,084	8,706	8,328	7,950	,	175,824	9,596	9,218	8,840	8,462
164,825 164,925	164,924 165,024	8,582 8,591	8,204 8,213	7,826 7,835	7,448 7,457	170,325 170,425	170,424 170,524	9,093 9,103	8,715 8,725	8,337 8,347	7,959 7,969	175,825 175,925	175,924 176,024	9,605 9,614	9,227 9,236	8,849 8,858	8,471 8,480
165,025	165,124	8,601	8,223	7,845	7,467	170,425	170,524	9,103	8,734	8,356	7,909		176,024	9,624	9,230	8,868	8,490
,	165,224	8,610	8,232	7,854	7,476	170,625	170,724	9,121	8,743	8,365	7,987		176,224	9,633	9,255	8,877	8,499
165,225	165,324	8,619	8,241	7,863	7,485	170,725	170,824	9,131	8,753	8,375	7,997	176,225	176,324	9,642	9,264	8,886	8,508
165,325	165,424	8,628	8,250	7,872	7,494	170,825	170,924	9,140	8,762	8,384	8,006	176,325	,	9,651	9,273	8,895	8,517
165,425 165,525	165,524 165,624	8,638 8,647	8,260 8,269	7,882	7,504 7,513	170,925 171,025	<u>171,024</u> 171,124	9,149 9,159	<u>8,771</u> 8,781	8,393 8,403	8,015 8,025	176,425 176,525	176,524 176,624	9,661 9,670	9,283 9,292	8,905 8,914	8,527 8,536
165,625	165,724	8.656	8,278	7,900	7,522	171,025	171,124	9,159	8,790	8,412	8,023	176,625	,	9,679	9,292	8,923	8,545
165,725	165,824	8,666	8,288	7,910	7,532	171,225	171,324	9,177	8,799	8,421	8,043	176,725	176,824	9,689	9,311	8,933	8,555
165,825	165,924	8,675	8,297	7,919	7,541	171,325	171,424	9,186	8,808	8,430	8,052	176,825	176,924	9,698	9,320	8,942	8,564
,	166,024	8,684	8,306	7,928	7,550		171,524	9,196	8,818	8,440	8,062	- ,	177,024	9,707	9,329	8,951	8,573
	166,124 166,224		8,316 8,325	7,938 7 947			171,624 171,724			8,449 8,458			177,124 177,224		9,339 9,348	8,961 8 970	
	166,324		8,334		7,578		171,824		8,846				177,324		9,357		
	166,424	8,721	8,343	7,965	7,587		171,924	9,233	8,855		8,099		177,424		9,366	8,988	8,610
	166,524	8,731	8,353		7,597		172,024		8,864		8,108		177,524		9,376	8,998	8,620
	166,624			7,984	7,606		172,124		8,874		8,118		177,624		9,385	9,007	
,	166,724 166,824	8,749 8,759		7,993 8,003	7,615 7,625		172,224 172,324	9,261 9,270	8,883 8,892	8,505 8,514	8,127 8,136		177,724 177,824	9,772 9,782	9,394 9,404	9,016 9,026	8,638 8,648
	166,924	8,768	8,390	8,012			172,324	9,270	8,901	8,523			177,924		9,404		8,657
	167,024	8,777	8,399	8,021	7,643		172,524	9,289	8,911	,	8,155		178,024		9,422	9,044	8,666
167,025	167,124	8,787	8,409	8,031	7,653	172,525	172,624	9,298	8,920	8,542	8,164	178,025	178,124	9,810	9,432	9,054	8,676
	167,224	8,796	8,418		7,662		172,724	9,307	8,929	8,551	8,173		178,224		9,441	,	8,685
	167,324 167,424	8,805 8,814	8,427 8,436		7,671 7,680		172,824 172,924	9,317 9,326	8,939 8,948		8,183 8,192		178,324 178,424		9,450 9,459	9,072 9,081	8,694
	167,524			8,068			172,924		8,940 8,957				178,524				
	,•=•	-,	2,9	2,200	.,		,•=•	2,300	2,30.	2,3.3	-,		····,•= ·		ntinued		

- 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	icome ls		Num			If Your Ir	icome ls		Number	
At	But not		of Depe			At	But not		of Dep			At	But not		of Dependen	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2 3
	178,624 178,724	9,856 9,865	9,478 9,487	9,100 9,109	8,722 8,731	184,025	184,124 184,224		9,990 9,999	9,612 9,621	9,234 9,243		,	,	10,501 10,1	,
,	178,824	9,875	9,497	9,119	8,741	184,225	184,324		,	9,630	9,243			,	10,520 10,1	,
	178,924	9,884	9,506	9,128	8,750	184,325	184,424			9,639	9,261				10,529 10,1	
178,925	179,024	9,893	9,515	9,137	8,759	184,425	184,524			9,649	9,271		190,024	10,916	10,538 10,1	60 9,782
	179,124	9,903	9,525	9,147	8,769	184,525	184,624			9,658	9,280	190,025	-		10,548 10,1	
179,125	179,224	9,912 9,921	9,534 9,543	9,156 9,165	8,778 8,787	184,625	184,724 184,824			9,667 9,677	9,289 9,299		,	,	10,557 10,1	,
	179,324	9,921	9,552	9,174	8,796	184,825	184,924			9,686	9,308			,	10,575 10,1	,
,	179,524	9,940	9,562	9,184	8,806	184,925	185,024			9,695	9,317	,		'	10,585 10,2	,
179,525	179,624	9,949	9,571	9,193	8,815	185,025	185,124	10,461	10,083	9,705	9,327	190,525	190,624	10,972	10,594 10,2	16 9,838
,	179,724	9,958	9,580	9,202	8,824	185,125	185,224			9,714	9,336				10,603 10,2	
	179,824	9,968	9,590	9,212		185,225	185,324				9,345				10,613 10,2	
179,825 179,925	179,924	9,977 9,986	9,599 9,608	9,221 9,230	8,843 8,852	185,325 185,425	185,424 185,524			9,732 9,742	9,354 9,364				10,622 10,2 10,631 10,2	
180,025	180,124	9,996	9,618	9,240	8,862	185,525	185,624			9,751	9,373		-		10,641 10,2	
180,125	180,224	,	9,627	9,249	8,871	185,625	185,724	,	,	9,760	9,382		,	,	10,650 10,2	,
180,225	180,324	10,014	9,636	9,258	8,880	185,725	185,824		-	9,770	9,392	191,225	191,324	11,037	10,659 10,2	81 9,903
	180,424	,	9,645	9,267	8,889	185,825	185,924	- /	-, -	9,779	9,401		,	,	10,668 10,2	,
180,425	<u>180,524</u> 180,624		9,655 9,664	9,277 9,286	8,899 8,908	185,925	186,024 186,124			9,788	9,410 9,420				10,678 10,3 10,687 10,3	
180,525 180,625	180,024	,	9,004 9,673	9,200 9,295	8,908 8,917	186,025	186,224	'	'	9,790	9,420	191,525			10,696 10,3	
	180,824		9,683	9,305	8,927	186,225	186,324			9,816	9,438		,	,	10,706 10,3	,
180,825	180,924		9,692	9,314	8,936	186,325	186,424			9,825	9,447	191,825	191,924	11,093	10,715 10,3	37 9,959
-	181,024		9,701	9,323	8,945	186,425	186,524			9,835	9,457	191,925	-		10,724 10,3	
181,025	181,124	'	9,711	9,333	8,955	186,525	186,624	'	'	9,844	9,466	192,025			10,734 10,3	
	181,224 181,324		9,720 9,729	9,342 9,351	8,964 8,973	186,625	186,724 186,824			9,853 9,863	9,475 9,485				10,743 10,3 10,752 10,3	
	181,424		9,738	9,360	8,982	186,825	186,924			9,872	9,494				10,761 10,3	
	181,524		9,748	9,370	8,992	186,925	187,024			9,881	9,503				10,771 10,3	
,	181,624	'	9,757	9,379	9,001	187,025	187,124	'	'	9,891	9,513		,	,	10,780 10,4	,
-	181,724		9,766	9,388	9,010	187,125	187,224			9,900	9,522		-		10,789 10,4	
181,725	181,824 181,924		9,776 9,785	9,398 9,407	9,020 9,029	187,225	187,324 187,424			9,909 9,918	9,531 9,540		-		10,799 10,4 10,808 10,4	
181,925	182,024		9,794	9,416	9,023	187,425	187,524			9,928	9,550				10,817 10,4	
182,025	182,124		9,804	9,426	9,048	187,525	187,624	,		9,937	9,559	193,025			10,827 10,4	
- / -	182,224	- , -	9,813	9,435	9,057	187,625	187,724	- , -	- / -	9,946	9,568				10,836 10,4	
	182,324		9,822	9,444	9,066	187,725	187,824			9,956	9,578		-		10,845 10,4	
182,325	182,424 182,524		9,831 9,841	9,453 9,463	9,075 9,085	187,825	187,924 188,024			9,965 9,974	9,587 9,596				10,854 10,4	
	182,624		,	,	,		188,124								10,864 10,4 10,873 10,4	
	182,724						188,224								10,882 10,5	
	182,824						188,324								10,892 10,5	
	182,924						188,424								10,901 10,5	
	183,024		9,887	,	-	· · · ·	188,524		· · ·		,		-		10,910 10,5	
	183,124 183,224		9,897 9 906	9,519 9,528			188,624 188,724								10,920 10,5 10,929 10,5	
,	183,324	,	9,900				188,824								10,929 10,5	
	183,424			9,546			188,924								10,947 10,5	
183,425	183,524	10,312	9,934	9,556	9,178	188,925	189,024	10,823	10,445	10,067	9,689	194,425	194,524	11,335	10,957 10,5	79 10,201
	183,624		9,943				189,124								10,966 10,5	
,	183,724	,		9,574			189,224								10,975 10,5	
,	183,824 183,924	'	9,962 9,971				189,324 189,424								10,985 10,6 10,994 10,6	
	184,024						189,424								11,003 10,6	
100,010	101,014	. 0,000	0,000	0,002	U, LL T	133,420	100,014	10,010	10,102	10,111	0,700	104,020	100,014			

- 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	iber endents	
At	But not		•		
Least	over	0	1	2	3
195,025	195,124	11,391	11,013	,	10,257
195,125	195,224	11,400	11,022		10,266
195,225	195,324	11,409	11,031		10,275
195,325	195,424	11,418	11,040		10,284
195,425	195,524	11,428	11,050	,	10,294
195,525	195,624	11,437	11,059	10,681	10,303
195,625	195,724	11,446	11,068	,	10,312
195,725	195,824	11,456	11,078	'	10,322
195,825	195,924	11,465	11,087	10,709	<i>'</i>
195,925	196,024	11,474	11,096		10,340
196,025	196,124	11,484	11,106	,	10,350
196,125	196,224	11,493	11,115	,	10,359
196,225	196,324	11,502	,	,	10,368
196,325 196,425	196,424 196,524	11,511 11,521	11,133 11,143	,	10,377 10,387
196,525	196,624	11,521	11,143	,	,
196,625	196,024	11,530	11,152		10,396 10,405
196,725	196,824	11,549	11,171		10,405
196,825	196,924	11,558	11,171	,	10,415
196,925	197,024	11,567	11,189	10,802	10,424
197,025	197,124	11,577	11,199	10,821	10,400
197,125	197,224	11.586	11,208	,	10,452
197,225	197,324	11,595	11,217	10,839	., .
197,325	197,424	11,604	11,226	,	10,470
197,425	197,524	11,614	11,236	10,858	10,480
197,525	197,624	11.623	11,245	10.867	10,489
197,625	197,724	11.632	11,254	10,876	10,498
197,725	197,824	11,642	11,264	10,886	10,508
197,825	197,924	11,651	11,273	,	10,517
197,925	198,024	11,660	11,282	'	10,526
198,025	198,124	11,670	11,292	,	10,536
198,125	198,224	11,679	11,301	,	10,545
198,225	198,324	11,688	11,310		10,554
198,325	198,424	11,697	11,319	10,941	10,563
198,425	198,524	11,707	11,329	10,951	10,573

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

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

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# ftb.ca.gov

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

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come ls	of	Numbe Depend			If Your In	come Is	(	Numbe of Depend			If Your In	come ls	0	Numbe f 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	21,324	0	0	0	0	26,725	26,824	56	0	0	0	32,225	32,324	166	0	0	0
21,325	21,424	1	0	0	0	26,825	26,924	58	0	0	0	32,325	32,424	168	0	0	0
21,425	21,524	2	0	0	0	26,925	27,024	60	0	0	0	32,425	32,524	170	0	0	0
21,525	21,624	3	0	0	0	27,025	27,124	62	0	0	0	32,525	32,624	172	0	0	0
21,625	21,724	4	0	0	0	27,125	27,224	64	0	0	0	32,625	32,724	174	0	0	0
21,725	21,824	5	0	0	0	27,225	27,324	66	0	0	0	32,725	32,824	176	0	0	0
21,825	21,924	6	0	0	0	27,325	27,424	68	0	0	0	32,825	32,924	178	0	0	0
21,925	22,024	7	0	0	0	27,425	27,524	70	0	0	0	32,925	33,024	180	0	0	0
22,025	22,124	8	0	0	0	27,525	27,624	72	0	0	0	33,025	33,124	182	0	0	0
22,125	22,224	9	0	0	0	27,625	27,724	74	0	0	0	33,125	33,224	184	0	0	0
22,225	22,324	10	-	-	0	27,725 27,825	27,824 27,924	76	0 0	0 0	0 0	33,225 33,325	33,324	186	0 0	0 0	0 0
22,325	22,424 22,524	11 12	0	0	0	27,925	28,024	78 80	0	0	0	33,325	33,424 33,524	188 190	0	0	0
22,425 22,525	22,524	12	0	0	0	28,025	28,124	82	0	0	0	33,425	33,624	190	0	0	0
22,625	22,724	14	0	0	0	28,125	28,224	84	0	0	Ő	33,625	33,724	194	0	0	0
22,725	22,824	15	0	0	0	28,225	28,324	86	0	0	0	33,725	33,824	196	0	0	0
22,825	22,924	16	0	0	0	28,325	28,424	88	0	0	Ő	33,825	33,924	198	0	0	0
22,925	23,024	17	0	0	0	28,425	28,524	90	0	0	0	33,925	34,024	200	0	0	0
23,025	23,124	18	0	0	0	28,525	28,624	92	0	0	0	34,025	34,124	202	0	0	0
23,125	23,224	19	0	0	0	28,625	28,724	94	0	0	0	34,125	34,224	204	0	0	0
23,225	23,324	20	0	0	0	28,725	28,824	96	0	0	0	34,225	34,324	206	0	0	0
23,325	23,424	21	0	0	0	28,825	28,924	98	0	0	0	34,325	34,424	208	0	0	0
23,425	23,524	22	0	0	0	28,925	29,024	100	0	0	0	34,425	34,524	210	0	0	0
23,525	23,624	23	0	0	0	29,025	29,124	102	0	0	0	34,525	34,624	212	0	0	0
23,625	23,724	24	0	0	0	29,125	29,224	104	0	0	0	34,625	34,724	214	0	0	0
23,725	23,824	25	0	0	0	29,225	29,324	106	0	0	0	34,725	34,824	216	0	0	0
23,825	23,924	26	0	0	0	29,325	29,424	108	0	0	0	34,825	34,924	218	0	0	0
23,925	24,024	27	0	0	0	29,425	29,524	110	0	0	0	34,925	35,024	220	0	0	0
24,025 24,125	24,124 24,224	28 29	0 0	0 0	0 0	29,525 29,625	29,624 29,724	112 114	0 0	0 0	0 0	35,025	35,124 35,224	222 224	0 0	0 0	0 0
24,125	24,224	30	0	0	0	29,025	29,724	114	0	0	0	35,225	35,324	224	0	0	0
24,225	24,324	31	0	0	0	29,825	29,924	118	0	0	0	35,325	35,424	228	0	0	0
24,425	24,524	32	0	0	0	29,925	30,024	120	0	0	0	35,425	35,524	230	0	0	0
24,525	24,624	33	0	0	0	30,025	30,124	122	0	0	0	35,525	35,624	232	0	0	0
24,625	24,724	34	0	0	0	30,125	30,224	124	0	0	0	35,625	35,724	234	0	0	0
24,725	24,824	35	0	0	0	30,225	30,324	126	0	0	0	35,725	35,824	236	0	0	0
24,825	24,924	36	0	0	0	30,325	30,424	128	0	0	0	35,825	35,924	238	0	0	0
24,925	25,024	37	0	0	0	30,425	30,524	130	0	0	0	35,925	36,024	240	0	0	0
25,025	25,124	38	0	0	0	30,525	30,624	132	0	0	0	36,025	36,124	242	0	0	0
25,125	25,224	39	0	0	0	30,625	30,724	134	0	0	0	36,125	36,224	244	0	0	0
25,225	25,324	40	0	0	0	30,725	30,824	136	0	0	0	36,225	36,324	246	0	0	0
25,325	25,424	41	0	0	0	30,825	30,924	138	0	0	0	36,325	36,424	248	0	0	0
25,425	25,524	42	0	0	0	30,925	31,024	140	0	0	0	36,425	36,524	250	0	0	0
25,525	25,624	43	0	0	0	31,025	31,124	142	0	0	0	36,525	36,624	252	0	0	0
25,625	25,724	44	0	0	0	31,125	31,224	144	0	0	0	36,625	36,724	254	0	0	0
25,725	25,824	45 46	0	0	0	31,225 31,325	31,324 31,424	146 148	0 0	0 0	0	36,725 36,825	36,824 36,924	256 258	0 0	0 0	0 0
25,825 25,925	25,924 26,024	46 47	0	0 0	0	31,325	31,424	148	0	0	0	36,825	30,924	258	0	0	0
26,025	26,024	47	0	0	0	31,525	31,524	150	0	0	0	37,025	37,024	262	0	0	0
26,125	26,224	49	0	0	0	31,625	31,724	154	0	0	0	37,125	37,224	264	0	0	0
26,225	26,324	50	0	0	0	31,725	31,824	156	0	0	0	37,225	37,324	266	0	0	0
26,325	26,424	51	Ő	0	0	31,825	31,924	158	Ő	0	0	37,325	37,424	268	Ő	Ũ	0
26,425	26,524	52	0	0	0	31,925	32,024	160	0	0	0	37,425	37,524	270	0	0	0
26,525	26,624	53	0	0	0	32,025	32,124	162	0	0	0	37,525	37,624	272	0	0	0
26,625	26,724	54	0	0	0	32,125	32,224	164	0	0	0	37,625	37,724	274	0	0	0
														Cont	inued or	n next i	page

#### 2019 California 2EZ Table Caution: Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Inc	come ls	0	Number Number			If Your In	come ls		Numb of Depen			If Your Inc	come Is		Numb of Deper		
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	1 Depei	2	3
37,725	37,824	276	0	0	0	43,225	43,324	386	8	0	0	48,725	48,824	496	118	0	0
37,825	37,924	278	0	0	0	43,325	43,424	388	10	0	0	48,825	48,924	498	120	0	0
37,925	38,024	280	0	0	0	43,425	43,524	390	12	0	0	48,925	49,024	500	122	0	0
38,025	38,124	282	0	0	0	43,525	43,624	392	14	0	0	49,025	49,124	502	124	0	0
38,125	38,224	284	0	0	0	43,625	43,724	394	16	0	0	49,125	49,224	504	126	0	0
38,225	38,324	286	0	0	0	43,725	43,824	396	18	0	0	49,225	49,324	506	128	0	0
38,325	38,424	288	0	0	0	43,825	43,924	398	20	0	0	49,325	49,424	508	130	0	0
38,425	38,524	290	0 0	0 0	0	43,925	44,024	400 402	22 24	0 0	0	49,425	49,524	510 512	132 134	0 0	0 0
38,525 38,625	38,624 38,724	292 294	0	0	0	44,025 44,125	44,124 44,224	402 404	24 26	0	0	49,525 49,625	49,624 49,724	512	134	0	0
38,725	38,824	296	0	0	0	44,125	44,324	406	28	0	0	49,725	49,824	516	138	0	0
38,825	38,924	298	0	0	Ő	44,325	44,424	408	30	0	0	49,825	49,924	518	140	0	0
38,925	39,024	300	0	0	0	44,425	44,524	410	32	0	0	49,925	50,024	520	142	0	0
39,025	39,124	302	0	0	0	44,525	44,624	412	34	0	0	50,025	50,124	522	144	0	0
39,125	39,224	304	0	0	0	44,625	44,724	414	36	0	0	50,125	50,224	524	146	0	0
39,225	39,324	306	0	0	0	44,725	44,824	416	38	0	0	50,225	50,324	526	148	0	0
39,325	39,424	308	0	0	0	44,825	44,924	418	40	0	0	50,325	50,424	528	150	0	0
39,425	39,524	310	0	0	0	44,925	45,024	420	42	0	0	50,425	50,524	530	152	0	0
39,525	39,624	312	0	0	0	45,025	45,124	422	44	0	0	50,525	50,624	532	154	0	0
39,625 39,725	39,724 39,824	<u>314</u> 316	0	00	0	45,125 45,225	45,224 45,324	424 426	46	0	0	50,625 50,725	50,724 50,824	534 536	<u>156</u> 158	0	0
39,725	39,824 39,924	318	0	0	0	45,225	45,324 45,424	420	40 50	0	0	50,725	50,824 50,924	538	160	0	0
39,925	40,024	320	0	0	0	45,425	45,524	430	52	0	0	50,925	51,024	542	164	0	0
40,025	40,124	322	0	0	0	45.525	45,624	432	54	0	0	51.025	51,124	546	168	0	0
40,125	40,224	324	0	0	0	45,625	45,724	434	56	0	0	51,125	51,224	550	172	0	0
40,225	40,324	326	0	0	0	45,725	45,824	436	58	0	0	51,225	51,324	554	176	0	0
40,325	40,424	328	0	0	0	45,825	45,924	438	60	0	0	51,325	51,424	558	180	0	0
40,425	40,524	330	0	0	0	45,925	46,024	440	62	0	0	51,425	51,524	562	184	0	0
40,525	40,624	332	0	0	0	46,025	46,124	442	64	0	0	51,525	51,624	566	188	0	0
40,625	40,724	334	0	0	0	46,125	46,224	444	66	0	0	51,625	51,724	570	192	0	0
40,725 40,825	40,824 40,924	336 338	0 0	0 0	0 0	46,225 46,325	46,324 46,424	446 448	68 70	0 0	0	51,725 51,825	51,824 51,924	574 578	196 200	0 0	0 0
40,825	40,924	340	0	0	0	46,425	46,524	440	70	0	0	51,825	52,024	582	200	0	0
41,025	41,124	342	0	0	0	46,525	46,624	452	74	0	0	52,025	52,124	586	204	0	0
41,125	41,224	344	Ő	Õ	0	46,625	46,724	454	76	Õ	Ő	52,125	52,224	590	212	Ő	Ő
41,225	41,324	346	0	0	0	46,725	46,824	456	78	0	0	52,225	52,324	594	216	0	0
41,325	41,424	348	0	0	0	46,825	46,924	458	80	0	0	52,325	52,424	598	220	0	0
41,425	41,524	350	0	0	0	46,925	47,024	460	82	0	0	52,425	52,524	602	224	0	0
41,525	41,624	352	0	0	0	47,025	47,124	462	84	0	0	52,525	52,624	606	228	0	0
41,625	41,724	354	0	0	0	47,125	47,224	464	86	0	0	52,625	52,724	610	232	0	0
41,725	41,824	356	0	0	0	47,225	47,324	466	88	0	0	52,725	52,824	614	236	0	0
41,825 41,925	41,924 42,024	358 360	0	0 0	0	47,325 47,425	47,424 47,524	468 470	90 92	0 0	0	52,825 52,925	52,924 53,024	618 622	240 244	0	0
42,025	42,124	362	0	0	0	47,525	47,624	472	94	0	0	53,025	53,124	626	248	0	0
42,125	42,224	364	0	Õ	Ő	47,625	47,724	474	96	Ũ	Ő	53,125	53,224	630	252	0	Ő
42,225	42,324	366	0	0	0	47,725	47,824	476	98	0	0	53,225	53,324	634	256	0	0
42,325	42,424	368	0	0	0	47,825	47,924	478	100	0	0	53,325	53,424	638	260	0	0
42,425	42,524	370	0	0	0	47,925	48,024	480	102	0	0	53,425	53,524	642	264	0	0
42,525	42,624	372	0	0	0	48,025	48,124	482	104	0	0	53,525	53,624	646	268	0	0
42,625	42,724	374	0	0	0	48,125	48,224	484	106	0	0	53,625	53,724	650	272	0	0
42,725	42,824	376	0	0	0	48,225	48,324	486	108	0	0	53,725	53,824	654	276	0	0
42,825	42,924	378	0	0	0	48,325	48,424	488	110	0	0	53,825	53,924	658	280	0	0
42,925	43,024	380	2	0	0	48,425	48,524	490	112	0	0	53,925	54,024	662 666	284	0	0
43,025 43,125	43,124 43,224	382 384	4 6	0 0	0 0	48,525 48,625	48,624 48,724	492 494	114 116	0 0	0 0	54,025 54,125	54,124 54,224	666 670	288 292	0 0	0 0
40,120	70,229		0	0	0	40,020	70,724	-0-	110	U	0	07,120	U7,229		tinued (		

## 2019 California 2EZ Table

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This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Inc	come Is		Numb of Deper			If Your In	come ls		Numb of Deper			If Your In	come ls		Numb of Deper		
At Least	But not over	0	1 Depei	2	3	At Least	But not over	0	u Depei 1	2	3	At Least	But not over	0	UI Depei	2	3
54,225	54,324	674	296	0	0	59,725	59,824	894	516	138	0	65,225	65,324	1,161	783	405	27
54,325	54,424	678	300	0	Ő	59,825	59,924	898	520	142	Ö	65,325	65,424	1,167	789	411	33
54,425	54,524	682	304	0	0	59,925	60,024	902	524	146	0	65,425	65,524	1,173	795	417	39
54,525	54,624	686	308	0	0	60,025	60,124	906	528	150	0	65,525	65,624	1,179	801	423	45
54,625	54,724	690	312	0	0	60,125	60,224	910	532	154	0	65,625	65,724	1,185	807	429	51
54,725	54,824	694	316	0	0	60,225	60,324	914	536	158	0	65,725	65,824	1,191	813	435	57
54,825	54,924	698	320	0	0	60,325	60,424	918	540	162	0	65,825	65,924	1,197	819	441	63
54,925	55,024	702	324	0	0	60,425	60,524	922	544	166	0	65,925	66,024	1,203	825	447	69
55,025	55,124	706	328	0	0	60,525	60,624	926	548	170	0	66,025	66,124	1,209	831	453	75
55,125	55,224	710	332	0	0	60,625	60,724	930	552	174	0	66,125	66,224	1,215	837	459	81
55,225	55,324	714	336	0	0	60,725	60,824	934	556	178	0	66,225	66,324	1,221	843	465	87
55,325	55,424	718	340	0	0	60,825	60,924	938	560	182	0	66,325	66,424	1,227	849	471	93
55,425	55,524	722	344	0	0	60,925	61,024	942	564	186	0	66,425	66,524	1,233	855	477	99
55,525	55,624	726	348	0	0	61,025	61,124	946	568	190	0	66,525	66,624	1,239	861	483	105
55,625	55,724	730	352	0	0	61,125	61,224	950	572	194	0	66,625	66,724	1,245	867	489	111
55,725	55,824	734	356	0	0	61,225	61,324	954	576	198	0	66,725	66,824	1,251	873	495	117
55,825	55,924	738 742	360 364	0	0	61,325	61,424	958 962	580 584	202 206	0	66,825 66,925	66,924 67.024	1,257 1,263	879 885	501 507	123 129
55,925	56,024 56,124	742	368	0	0	61,425 61,525	61,524 61,624	962 966	588	200	0	67,025	67,024	1,263	891	507	129
56,025 56,125	56,224	740	308	0	0	61,625	61,724	900 970	592	210	0	67,125	67,124	1,209	897	515	141
56,225	56,324	754	372	0	0	61,725	61,824	974	596	214	0	67,225	67,324	1,273	903	525	147
56,325	56,424	758	380	2	Ő	61,825	61,924	978	600	222	0	67,325	67,424	1,287	909	531	153
56,425	56,524	762	384	6	0	61,925	62,024	982	604	226	0	67,425	67,524	1,293	915	537	159
56,525	56,624	766	388	10	0	62,025	62,124	986	608	230	0	67,525	67,624	1,299	921	543	165
56,625	56,724	770	392	14	0	62,125	62,224	990	612	234	0	67,625	67,724	1,305	927	549	171
56,725	56,824	774	396	18	0	62,225	62,324	994	616	238	0	67,725	67,824	1,311	933	555	177
56,825	56,924	778	400	22	0	62,325	62,424	998	620	242	0	67,825	67,924	1,317	939	561	183
56,925	57,024	782	404	26	0	62,425	62,524	1,002	624	246	0	67,925	68,024	1,323	945	567	189
57,025	57,124	786	408	30	0	62,525	62,624	1,006	628	250	0	68,025	68,124	1,329	951	573	195
57,125	57,224	790	412	34	0	62,625	62,724	1,010	632	254	0	68,125	68,224	1,335	957	579	201
57,225	57,324	794	416	38	0	62,725	62,824	1,014	636	258	0	68,225	68,324	1,341	963	585	207
57,325	57,424	798	420	42	0	62,825	62,924	1,018	640	262	0	68,325	68,424	1,347	969	591	213
57,425	57,524	802	424	46	0	62,925	63,024	1,023	645	267	0	68,425	68,524	1,353	975	597	219
57,525	57,624	806	428	50	0	63,025	63,124	1,029	651	273	0	68,525	68,624	1,359	981	603	225
57,625	57,724	810	432	54	0	63,125	63,224	1,035	657	279	0	68,625	68,724 68.824	1,365	987	609	231
57,725	57,824 57,924	814 818	436 440	58 62	0 0	63,225 63,325	63,324 63,424	1,041 1,047	663 669	285 291	0	68,725 68,825	68,924	1,371 1,377	993 999	615 621	237 243
57,825 57,925	58,024	822	440	66	0	63,425	63,524	1,047	675	297	0	68,925	69.024	1,383	1,005	627	243
58,025	58,124	826	448	70	0	63,525	63,624	1,059	681	303	0	69,025	69,124	1,389	1,003	633	255
58,125	58,224	830	452	74	Ő	63,625	63,724	1,065	687	309	0	69,125	69,224	1,395	1,017	639	261
58,225	58,324	834	456	78	0	63,725		1,000	693	315	0	69,225	69,324	1,401	1,023	645	267
58,325	58,424	838	460	82	Ő	63,825	63,924		699	321	Ő	69,325			1,029	651	273
58,425	58,524	842	464	86	0	63,925		1,083	705	327	0	69,425	69,524		1,035	657	279
58,525	58,624	846	468	90	0	64,025	64,124	1,089	711	333	0	69,525		1,419	1,041	663	285
58,625	58,724	850	472	94	0	64,125	64,224	1,095	717	339	0	69,625	69,724	1,425	1,047	669	291
58,725	58,824	854	476	98	0	64,225	64,324	1,101	723	345	0	69,725	69,824	1,431	1,053	675	297
58,825	58,924	858	480	102	0	64,325	64,424	1,107	729	351	0	69,825	69,924	1,437	1,059	681	303
58,925	59,024	862	484	106	0	64,425	64,524	-	735	357	0	69,925		1,443	1,065	687	309
59,025	59,124	866	488	110	0	64,525		1,119	741	363	0	70,025	70,124		1,071	693	315
59,125	59,224	870	492	114	0	64,625	64,724	1,125	747	369	0	70,125	70,224	1,455	1,077	699	321
59,225	59,324	874	496	118	0	64,725	-	1,131	753	375	0	70,225	70,324	1,461	1,083	705	327
59,325	59,424	878	500	122	0	64,825		1,137	759	381	3	70,325	70,424	1,467	1,089	711	333
59,425	59,524	882	504	126	0	64,925	-	1,143	765	387	9	70,425	70,524	1,473	1,095	717	339
59,525	59,624	886	508	130	0	65,025	65,124		771	393	15	70,525	70,624	1,479	1,101	723	345
59,625	59,724	890	512	134	0	65,125	65,224	1,155	777	399	21	70,625	70,724	1,485	1,107	729	351
														Cor	tinued	on next	page

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If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not over	0	of Depe 1	nuents 2	3	At	But not	0	of Depe	nuents 2	3	At Least	But not	0	of Depe	nuents 2	3
Least 70,725	70,824	<b>u</b> 1,491	1,113	735	357	Least 76,225	over 76,324	1,833	1,455	1.077	699	81,725	over 81,824	<b>u</b> 2,273	1.895	<b>ء</b> 1,517	1,139
70,825	70,024	1,497	1,119	733	363	76.325	76,424	1,841	1,463	1.085	707	81,825	81,924	2,273	1,903	1,525	1,135
70,925	71,024	1,503	1,125	747	369	76,425	76,524	1,849	1,471	1,093	715	81,925	82,024	2,289	1,911	1,533	1,155
71,025	71,124	1,509	1,131	753	375	76,525	76,624	1,857	1,479	1,101	723	82,025	82,124	2,297	1,919	1,541	1,163
71,125	71,224	1,515	1,137	759	381	76,625	76,724	1,865	1,487	1,109	731	82,125	82,224	2,305	1,927	1,549	1,171
71,225	71,324	1,521	1,143	765	387	76,725	76,824	1,873	1,495	1,117	739	82,225	82,324	2,313	1,935	1,557	1,179
71,325	71,424	1,527	1,149	771	393	76,825	76,924	1,881	1,503	1,125	747	82,325	82,424	2,321	1,943	1,565	1,187
71,425	71,524	1,533	1,155	777	399	76,925	77,024	1,889	1,511	1,133	755	82,425	82,524	2,329	1,951	1,573	1,195
71,525	71,624	1,539	1,161	783 789	405	77,025	77,124	1,897	1,519	1,141	763	82,525	82,624	2,337	1,959	1,581	1,203
71,625 71,725	71,724 71,824	1,545 1,551	1,167 1,173	789	411 417	77,125	77,224	<u>1,905</u> 1,913	1,527	1,149 1,157	771	82,625 82,725	82,724 82,824	2,345	1,967 1,975	1,589 1,597	1,211 1,219
71,825	71,024	1,557	1,173	801	417	77,325	77,424	1,913	1,543	1,165	787	82,825	82,924	2,353	1,975	1,605	1,219
71,925	72,024	1,563	1,185	807	429	77,425	77,524	1,929	1,551	1,173	795	82,925	83,024	2,369	1,991	1,613	1,235
72,025	72,124	1,569	1,191	813	435	77,525	77,624	1,937	1,559	1,181	803	83,025	83,124	2,377	1,999	1,621	1,243
72,125	72,224	1,575	1,197	819	441	77,625	77,724	1,945	1,567	1,189	811	83,125	83,224	2,385	2,007	1,629	1,251
72,225	72,324	1,581	1,203	825	447	77,725	77,824	1,953	1,575	1,197	819	83,225	83,324	2,393	2,015	1,637	1,259
72,325	72,424	1,587	1,209	831	453	77,825	77,924	1,961	1,583	1,205	827	83,325	83,424	2,401	2,023	1,645	1,267
72,425	72,524	1,593	1,215	837	459	77,925	78,024	1,969	1,591	1,213	835	83,425	83,524	2,409	2,031	1,653	1,275
72,525	72,624	1,599	1,221	843	465	78,025	78,124	1,977	1,599	1,221	843	83,525	83,624	2,417	2,039	1,661	1,283
72,625	72,724	1,605	1,227	849	471	78,125	78,224	1,985	1,607	1,229	851	83,625	83,724	2,425	2,047	1,669	1,291
72,725 72,825	72,824 72,924	1,611 1,617	1,233 1,239	855 861	477 483	78,225 78,325	78,324 78,424	1,993 2,001	1,615 1,623	1,237 1,245	859 867	83,725 83,825	83,824 83,924	2,433 2,441	2,055 2,063	1,677 1,685	1,299 1,307
72,925	73,024	1,623	1,245	867	489	78,425	78,524	2,001	1,631	1,253	875	83,925	84.024	2,449	2,003	1,693	1,315
73,025	73,124	1,629	1,251	873	495	78,525	78,624	2,000	1,639	1,261	883	84,025	84,124	2,457	2,079	1,701	1,323
73,125	73,224	1,635	1,257	879	501	78,625	78,724	2,025	1,647	1,269	891	84,125	84,224	2,465	2,087	1,709	1,331
73,225	73,324	1,641	1,263	885	507	78,725	78,824	2,033	1,655	1,277	899	84,225	84,324	2,473	2,095	1,717	1,339
73,325	73,424	1,647	1,269	891	513	78,825	78,924	2,041	1,663	1,285	907	84,325	84,424	2,481	2,103	1,725	1,347
73,425	73,524	1,653	1,275	897	519	78,925	79,024	2,049	1,671	1,293	915	84,425	84,524	2,489	2,111	1,733	1,355
73,525	73,624	1,659	1,281	903	525	79,025	79,124	2,057	1,679	1,301	923	84,525	84,624	2,497	2,119	1,741	1,363
73,625	73,724	1,665	1,287	909	531	79,125	79,224	2,065	1,687	1,309	931	84,625	84,724	2,505	2,127	1,749	1,371
73,725 73,825	73,824 73,924	1,671 1,677	1,293 1,299	915 921	537 543	79,225 79,325	79,324 79,424	2,073 2,081	1,695 1,703	1,317 1,325	939 947	84,725 84,825	84,824 84,924	2,513 2,521	2,135 2,143	1,757 1,765	1,379 1,387
73,925	74,024	1,683	1,305	927	549	79,325	79,524	2,081	1,711	1,333	955	84,925	85,024	2,529	2,143	1,773	1,395
74,025	74,124	1,689	1,311	933	555	79,525	79,624	2,000	1,719	1,341	963	85,025	85,124	2,537	2,159	1,781	1,403
74,125	74,224	1,695	1,317	939	561	79,625	79,724	2,105	1,727	1,349	971	85,125	85,224	2,545	2,167	1,789	1,411
74,225	74,324	1,701	1,323	945	567	79,725	79,824	2,113	1,735	1,357	979	85,225	85,324	2,553	2,175	1,797	1,419
74,325	74,424	1,707	1,329	951	573	79,825	79,924	2,121	1,743	1,365	987	85,325	85,424	2,561	2,183	1,805	1,427
74,425	74,524	1,713	1,335	957	579	79,925	80,024	2,129	1,751	1,373	995	85,425	85,524	2,569	2,191	1,813	1,435
74,525	74,624	1,719	1,341	963	585	80,025	80,124	2,137	1,759	1,381	1,003	85,525	85,624	2,577	2,199	1,821	1,443
74,625	74,724	1,725	1,347	969	591	80,125	80,224	2,145	1,767	1,389	1,011	85,625	85,724	2,585	2,207	1,829	1,451
74,725 74,825	74,824 74,924		1,353	975 981	597 603	80,225 80,325	80,324 80,424		1,775			85,725 85,825	85,824 85,924		2,215 2,223		
74,925		1,743	1,365	987	609	80,425	80,524		1,791			85,925	86,024			1,853	
75,025		1,749	1,371	993	615	80,525	80,624	2,177	1,799		1,043	86,025	86,124	2,617		1,861	1,483
75,125	75,224		1,377	999	621	80,625	80,724		1,807			86,125	86,224		2,247		1,491
75,225	75,324	1,761	1,383	1,005	627	80,725	80,824	2,193	1,815	1,437	1,059	86,225	86,324		2,255	1,877	1,499
75,325		1,767	1,389	1,011	633	80,825	80,924	2,201			1,067	86,325	86,424		2,263		1,507
75,425		1,773	-	1,017	639	80,925	81,024			1,453		86,425	86,524	-		1,893	
75,525		1,779		1,023	645	81,025	81,124	2,217	1,839		1,083	86,525	86,624			1,901	
75,625		1,785	1,407	1,029	651	81,125	81,224	2,225	1,847	1,469	1,091	86,625	86,724	2,665	2,287	1,909	1,531
75,725	-	1,793	1,415	1,037	659 667	81,225	81,324 81,424		1,855	1,477	1	86,725	86,824			1,917	
75,825 75,925		1,801 1,809	1,423 1,431	1,045 1,053	667 675	81,325 81,425	81,424 81,524	2,241	1,863 1,871		1,107 1,115	86,825 86,925	86,924 87,024	2,681		1,925 1,933	
76,025		1,817		1,055	683	81,525	81,624		1,879			87,025	87,124			1,933	
76,125	76,224		1,447		691	81,625	81,724		1,887			87,125	87,224		2,313		
	,== -	.,-=•	.,	.,				_,	.,	.,	.,		,		ntinued		

## 2019 California 2EZ Table

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

This table gives you credit of \$9,074 for your standard deduction, \$122 for your personal exemption credit, and \$378 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come ls		Num of Depe			If Your In	come ls		Num of Depe			If You
At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3	Le
87,225	87,324	2,713	2,335	1,957	1,579	92,725	92,824	3,218	2,840	2,462	2,084	98,2
87,325	87,424	2,721	2,343	1,965	1,587	92,825	92,924	3,227	2,849	2,471	2,093	98,3
87,425	87,524	2,729	2,351	1,973	1,595	92,925	93,024	3,236	2,858	2,480	2,102	98,4
87,525	87,624	2,737	2,359	1,981	1,603	93,025	93,124	3,246	2,868	2,490	2,112	98,5
87,625	87,724	2,745	2,367	1,989	1,611	93,125	93,224	3,255	2,877	2,499	2,121	98,6
87,725	87,824	2,753	2,375	1,997	1,619	93,225	93,324	3,264	2,886	2,508	2,130	98,7
87,825	87,924	2,762	2,384	2,006	1,628	93,325	93,424	3,273	2,895	2,517	2,139	98,8
87,925	88,024 88,124	2,771	2,393	2,015	1,637	93,425	93,524	3,283	2,905	2,527	2,149	98,9
88,025 88,125	88,224	2,781 2,790	2,403 2,412	2,025 2,034	1,647 1,656	93,525	93,624 93,724	3,292 3,301	2,914 2,923	2,536 2,545	2,158 2,167	99,0 99,1
88,225	88,324	2,799	2,421	2,004	1,665	93,725	93,824	3,311	2,933	2,555	2,177	99,2
88,325	88,424	2,808	2,430	2,052	1,674	93,825	93,924	3,320	2,942	2,564	2,186	99,3
88,425	88,524	2,818	2,440	2,062	1,684	93,925	94,024	3,329	2,951	2,573	2,195	99,4
88,525	88,624	2,827	2,449	2,071	1,693	94,025	94,124	3,339	2,961	2,583	2,205	99,5
88,625	88,724	2,836	2,458	2,080	1,702	94,125	94,224	3,348	2,970	2,592	2,214	99,6
88,725	88,824	2,846	2,468	2,090	1,712	94,225	94,324	3,357	2,979	2,601	2,223	99,7
88,825	88,924	2,855	2,477	2,099	1,721	94,325	94,424	3,366	2,988		2,232	99,8
88,925	89,024	2,864	2,486	2,108	1,730	94,425	94,524	3,376	2,998	2,620	2,242	99,9
89,025	89,124	2,874	2,496	2,118	1,740	94,525	94,624	3,385	3,007	2,629	2,251	
89,125	89,224	2,883	2,505	2,127	1,749	94,625 94,725	94,724	3,394 3,404	3,016	2,638	2,260	IF \ FC
89,225 89,325	89,324 89,424	2,892 2,901	2,514 2,523	2,136 2,145	1,758 1,767	94,725	94,824 94,924	3,404 3,413	3,026 3,035	2,648 2,657	2,270 2,279	
89,425	89,524	2,911	2,523	2,145	1,777	94,925	95,024	3,422	3,033	2,666	2,275	
89,525	89,624	2,920	2,542	2,164	1,786	95,025	95,124	3,432	3,054	2,676	2,298	
89,625	89,724	2,929	2,551	2,173	1,795	95,125	95,224	3,441	3,063	2,685	2,307	
89,725	89,824	2,939	2,561	2,183	1,805	95,225	95,324	3,450	3,072	2,694	2,316	
89,825	89,924	2,948	2,570	2,192	1,814	95,325	95,424	3,459	3,081	2,703	2,325	
89,925	90,024	2,957	2,579	2,201	1,823	95,425	95,524	3,469	3,091	2,713	2,335	
90,025	90,124	2,967	2,589	2,211	1,833	95,525	95,624	3,478	3,100		2,344	
90,125	90,224	2,976	2,598	2,220	1,842	95,625	95,724	3,487	3,109	2,731	2,353	
90,225 90,325	90,324 90,424	2,985 2,994	2,607 2,616	2,229 2,238	1,851	95,725	95,824 95,924	3,497 3,506	3,119	2,741	2,363 2,372	
90,325	90,424	3,004	2,626	2,230	1,860 1,870	95,825 95,925	96,024	3,515	3,128 3,137	2,750 2,759	2,372	
90,525	90,624	3,013	2,635	2,257	1,879	96,025	96,124	3,525	3,147	2,769	2,391	
90,625	90,724	3,022	2,644	2,266	1,888	96,125	96,224	3,534	3,156	2,778	2,400	
90,725	90,824	3,032	2,654	2,276	1,898	96,225	96,324	3,543	3,165	2,787	2,409	
90,825	90,924	3,041	2,663	2,285	1,907	96,325	96,424	3,552	3,174	2,796	2,418	
90,925	91,024	3,050	2,672	2,294	1,916	96,425	96,524	3,562	3,184	2,806	2,428	
91,025	91,124	3,060	2,682	2,304	1,926	96,525	96,624	3,571	3,193	2,815	2,437	
91,125	91,224	3,069	2,691	2,313	1,935	96,625	96,724	3,580	3,202	2,824		
91,225	91,324	3,078	2,700	2,322	1,944	96,725	96,824	3,590	3,212	,	2,456	
91,325	91,424		2,709			96,825 96,925	96,924	3,599	3,221	2,843	2,465	
91,425 91,525	91,524 91,624	3,097 3,106	2,719 2,728		1,963 1,972	90,925	97,024 97,124	3,608 3,618	3,230		2,474	
91,625	91,724	3,115	2,737		1,981	97,125	97,224	3,627	3,249		2,493	
91,725	91,824	3,125	2,747	· · ·	1,991	97,225	97,324	3,636	3,258		2,502	
91,825	91,924	3,134	2,756		2,000	97,325	97,424	3,645	3,267		2,511	
91,925	92,024	3,143	2,765		2,009	97,425	97,524	3,655	3,277	2,899	2,521	
92,025	92,124	3,153	2,775	2,397	2,019	97,525	97,624	3,664	3,286		2,530	
92,125	92,224	3,162	2,784		2,028	97,625	97,724	3,673	3,295	2,917		
92,225	92,324	3,171	2,793	2,415		97,725	97,824	3,683	3,305		2,549	
92,325	92,424	3,180	2,802		2,046	97,825	97,924	3,692	3,314		2,558	
92,425 92,525	92,524	3,190 3,199	2,812		2,056	97,925 98,025	98,024 98,124	3,701 3,711	3,323		2,567	
92,525	92,624 92,724		2,821 2,830		2,065 2 074	98,025	98,124 98,224		3,333 3,342		2,577 2,586	
52,020	52,124	0,200	2,000	2,102	2,014	50,120	55,224	0,720	0,072	2,004	2,000	

	-		Maria	h	
It Your In	come ls		Num		
At	But not		of Depe	nuents	
Least	over	0	1	2	3
98,225	98.324	3,729	3.351	2.973	2,595
98,325	98,424	3,738	3,360	2,982	2,604
98,425	98,524	3,748	3,370	2,992	2,614
98,525	98,624	3,757	3,379	3,001	2,623
98,625	98,724	3,766	3,388	3,010	2,632
98,725	98,824	3,776	3,398	3,020	2,642
98,825	98,924	3,785	3,407	3,029	2,651
98,925	99,024	3,794	3,416	3,038	2,660
99,025	99,124	3,804	3,426	3,048	2,670
99,125	99,224	3,813	3,435	3,057	2,679
99,225	99,324	3,822	3,444	3,066	2,688
99,325	99,424	3,831	3,453	3,075	2,697
99,425	99,524	3,841	3,463	3,085	2,707
99,525	99,624	3,850	3,472	3,094	2,716
99,625	99,724	3,859	3,481	3,103	2,725
99,725	99,824	3,869	3,491	3,113	2,735
99,825	99,924	3,878	3,500	3,122	2,744
99,925	100,000	3,887	3,509	3,131	2,753

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

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# ftb.ca.gov

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**SS** 

For

You

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Go to ftb.ca.gov for:

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



### **Automated Phone Service**

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

#### **Code Frequently Asked Questions:**

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

#### Code California Forms and Publications:

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

#### **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)

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

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