Get instructions for 540 Form

"What's New" for 540 Form

TAXABLE YEAR

FORM

2014 California Resident Income Tax Return 540

Fiscal year filers only: Enter month of year end: month_____ year 2015.

Your first name | Initial | Last name | Suffix | Your SSN or ITIN — — A

If joint tax return, spouse's/RDP's first name | Initial | Last name | Suffix | Spouse's/RDP's SSN or ITIN — — R

Additional information (See instructions) | PBA Code

Street address (Number and street) or PO Box | Apt. no/Ste. no. | PMB/Private Mailbox RP

City (If you have a foreign address, see instructions) | State | ZIP Code —

Foreign Country Name | Foreign Province/State/County | Foreign Postal Code

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

If you filed your 2013 tax return under a different last name, write the last name only from the 2013 tax return.

Taxpayer

Spouse/RDP

Filing Status

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

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

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.. . . . . 6 ☐

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions.. 7 ☐ X $108 = $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . 8 ☐ X $108 = $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . 9 ☐ X $108 = $

10 **Dependents: Do not include yourself or your spouse/RDP.**

First name	Last name	Dependent's relationship to you

Total dependent exemptions. . . . . 10 ☐ X $333 = $

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . . 11 $

Your name: Your SSN or ITIN:

Taxable Income

12 State wages from your Form(s) W-2, box 16 . . . . . ● **12** .00

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 . . . . . ◉ **13** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . ● **14** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . **15** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C . . . . . ● **16** .00

17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● **17** .00

18 Enter the **larger** of:
- Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
- Your California **standard deduction** shown below for your filing status:
  - Single or Married/RDP filing separately $3,992
  - Married/RDP filing jointly, Head of household, or Qualifying widow(er) $7,984

If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . . . ● **18** .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . ◉ **19** .00

Tax

31 Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule
● ☐ FTB 3800 ● ☐ FTB 3803. . . . . ● **31** .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $176,413, see instructions. . . . . ◉ **32** .00

33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . . ◉ **33** .00

34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A. . . . . ● **34** .00

35 Add line 33 and line 34. . . . . ◉ **35** .00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. . . . . ● **40** .00

43 Enter credit name code ● and amount . . . ● **43** .00

44 Enter credit name code ● and amount . . . ● **44** .00

45 To claim more than two credits, see instructions. Attach Schedule P (540). . . . . ● **45** .00

46 Nonrefundable renter's credit. See instructions . . . . . ● **46** .00

47 Add line 40 and line 43 through line 46. These are your total credits. . . . . ◉ **47** .00

48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ◉ **48** .00

Your name: Your SSN or ITIN: – –

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	**61**	.00
62	Mental Health Services Tax. See instructions	**62**	.00
63	Other taxes and credit recapture. See instructions	**63**	.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax.	**64**	.00

Payments

71	California income tax withheld. See instructions	**71**	.00
72	2014 CA estimated tax and other payments. See instructions	**72**	.00
73	Real estate and other withholding. See instructions	**73**	.00
74	Excess SDI (or VPDI) withheld. See instructions	**74**	.00
75	Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions	**75**	.00

Overpaid Tax/ Tax Due

91	Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75.	**91**	.00
92	Amount of line 91 you want applied to your **2015** estimated tax	**92**	.00
93	Overpaid tax available this year. Subtract line 92 from line 91	**93**	.00
94	Tax due. If line 75 is less than line 64, subtract line 75 from line 64.	**94**	.00

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Your name: _____ Your SSN or ITIN: ___ ___ ____

Use Tax

95 Use Tax. **This is not a total line.** See instructions . . . . . ● **95** .00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions.	● **400**	.00
Alzheimer's Disease/Related Disorders Fund	● **401**	.00
Rare and Endangered Species Preservation Program.	● **403**	.00
California Breast Cancer Research Fund.	● **405**	.00
California Firefighters' Memorial Fund	● **406**	.00
Emergency Food for Families Fund.	● **407**	.00
California Peace Officer Memorial Foundation Fund	● **408**	.00
California Sea Otter Fund	● **410**	.00
California Cancer Research Fund	● **413**	.00
Child Victims of Human Trafficking Fund	● **419**	.00
School Supplies for Homeless Children Fund.	● **422**	.00
State Parks Protection Fund/Parks Pass Purchase	● **423**	.00
Protect Our Coast and Oceans Fund.	● **424**	.00
Keep Arts in Schools Fund	● **425**	.00
American Red Cross, California Chapters Fund	● **426**	.00
California Senior Legislature Fund	● **427**	.00
Habitat for Humanity Fund	● **428**	.00
California Sexual Violence Victim Services Fund	● **429**	.00
110 Add code 400 through code 429. This is your total contribution	● **110**	.00

Your name: Your SSN or ITIN:

Amount You Owe

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 ● **111** .00
Pay online – Go to **ftb.ca.gov** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties **112** .00

113 Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113** .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114** .00

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 ● **115** .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **116** Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ● Type ☐ Checking ☐ Savings ● Account number ● **117** Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature X | Date | Spouse's/RDP's signature (if a joint tax return, both must sign) X

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

Your email address (optional). Enter only one email address. | Daytime phone number (optional)

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)**

Firm's name (or yours, if self-employed) | ● PTIN

Firm's address | ● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. ● ☐ Yes ☐ No

Print Third Party Designee's Name | Telephone Number