# California 540 2EZ

# 2016 Personal Income Tax Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair Fiona Ma, CPA, Member Michael Cohen, Member



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### **Table of Contents**

What's New and Other Important Information for 2016 3	Voluntary Contribution Fund Descriptions	17
Qualifying to Use Form 540 2EZ	Form 540 2EZ, California Resident Income Tax Return	19
Steps to Determine Filing Requirements	Form FTB 3519, Payment for Automatic Extension	
Frequently Asked Questions 5	for Individuals	23
Instructions for Form 540 2EZ	Form FTB 3514, California Earned Income Tax Credit	25
Filing Status Check List 7	Instructions for Form FTB 3514	27
Paying Your Taxes11	California Earned Income Tax Credit Table	31
Direct Deposit	Form FTB 3532, Head of Household Filing Status Schedule	35
Assembling Your Tax Return	Instructions for Form FTB 3532	37
Mailing Your Tax Return	2016 California 2EZ Single Tax Table	39
Nonrefundable Renter's Credit Qualification Record 13	2016 California 2EZ Married/RDP Filing Jointly or Qualifying	
Additional Information	Widow(er) Tax Table	45
Privacy Notice 15	2016 California 2EZ Head of Household Tax Table	57
California Use Tax General Information	Need Assistance? We're Here to Help	63

# What's New and Other Important Information for 2016

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

- Revive the Salton Sea Fund
- California Domestic Violence Victims Fund
- Special Olympics Fund
- Type 1 Diabetes Research Fund

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.

**Earned Income Tax Credit –** For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income within California. This credit is similar to the federal Earned Income Credit (EIC). This credit is available to taxpavers with earned income of less than \$14,162. Additional information can be found on California form FTB 3514, California Earned Income Tax Credit.

Payments and Credits Applied to Use Tax - For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 25.

#### MyFTB Account

Make tax time less taxing! Check MyFTB Account for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to ftb.ca.gov and search for myftb account.

#### **Direct Deposit Refund**

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

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

### **Mandatory Electronic Payments**

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

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

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

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

#### Registered Domestic Partners (RDP)

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

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

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

**Head of Household –** For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

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

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

General	California resident entire year     Not blind
Filing Status	<ul> <li>Single</li> <li>Married/RDP filing jointly</li> <li>Head of household</li> <li>Qualifying widow(er)</li> </ul>
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, 2017, you are considered to be age 65 on December 31, 2016.</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])</li> <li>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> </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 \$13,679.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$27,408.
- You are head of household and your total income is less than or equal to \$19,408.
- 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.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See "Automated Phone Service", or go to ftb.ca.gov.

## 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, 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 12/31/16,	and on 12/31/16,	Califo	rnia Gross Ir	ncome	California Adjusted Gross Income Dependents			
my filing status was:	my age was:		Dependents	1				
	(If your 65th birthday is on January 1, 2017, you are considered to be age 65 on December 31, 2016.)	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	16,597 22,147	28,064 30,747	36,664 37,627	13,278 18,828	24,745 27,428	33,345 34,308	
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)	33,197 38,747 44,297	44,664 47,347 52,897	53,264 54,227 59,777	26,558 32,108 37,658	38,025 40,708 46,258	46,625 47,588 53,138	
Qualifying widow(er)	Under 65 65 or older		28,064 30,747	36,664 37,627		24,745 27,428	33,345 34,308	
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.						

## **Frequently Asked Questions**

### 1. Do I have to file?

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

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

- Gross income is more than \$16,597
- Adjusted gross income is more than \$13,278

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

- Gross income is more than \$33,197
- Adjusted gross income is more than \$26,558

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

- Gross income is more than \$28,064
- Adjusted gross income is more than \$24,745

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:

Married/RDP filing jointly, head of household, 

The amounts above represent the standard deduction minus \$350. Get Form 540 at ftb.ca.gov 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 18, 2017, but if you can't file by that date, you get an automatic paperless extension to file by October 16, 2017. Any tax due must be paid by April 18, 2017, to avoid penalties and interest. See form FTB 3519. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540, or the Long Form 540NR when you file

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. 2017, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB Account at ftb.ca.gov. For more information, call 800.338.0505, follow the recorded instructions and enter code 204 when instructed.

### 5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type.

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

If you discover an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your tax return. Get Form 540X online at ftb.ca.gov or call 800.338.0505, follow the recorded instructions and enter code 908 when instructed. You cannot e-file an amended tax return.

### 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?

Notify the FTB of your new address. Go to ftb.ca.gov and search for myftb account or call 800. 852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address. This form is available at **ftb.ca.gov**. 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 use Form 540X to correct the California income tax return you already filed, 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 guestions, 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."

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# Visit our website:

ftb.ca.gov

### 2016 Instructions for Form 540 2EZ

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

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

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 4.

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

- You file a joint tax return and either spouse/RDP was a nonresident in 2016. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at ftb.ca.gov or file online using e-file.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov 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 2015.
- You have Real Estate or Other Withholding from Form 592-B or Form 593.

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

### **Specific Line Instructions**

#### Name(s) and Address

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

#### Suffix

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

#### **Additional Information**

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

#### Foreign Address

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

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

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

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

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

#### Date of Birth (DOB)

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

### Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you. If your California filing status is different from your federal filing status, check the box under line 5.

### Filing Status Checklist

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

#### Exception:

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

#### Single

You are single if **any** of the following was true on December 31, 2016:

- 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, 2016, and did not remarry or enter into another RDP in 2016 (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, 2016, even if you did not live with your spouse/RDP at the end of 2016.
- Your spouse/RDP died in 2016 and you did not remarry or enter into another RDP in 2016.
- Your spouse/RDP died in 2017 before the 2016 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, 2016.
- You paid more than one-half the cost of keeping up your home for the year in 2016.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

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

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

### Qualifying Widow(er)

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

- Your spouse/RDP died in 2014 or 2015, and you did not remarry or enter into another RDP in 2016.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2016. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

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

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

#### Instructions: Form 540 2EZ

### 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** or file online through **CalFile** or **e-file**.

Single	\$13,679
Married/RDP filing jointly or Qualifying widow(er)	\$27,408
Head of Household	\$19,408

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

Single	79
Married/RDP filing jointly, head of household,	
or qualifying widow(er)\$7,90	)8

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, 2017, you are considered to be age 65 on December 31, 2016.

### **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 2016 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** or file online through **CalFile** or **e-file**.

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

### **Line 9 - Total Wages**

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

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

### Line 10 - Total Interest Income

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



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

### Line 11 – Total Dividend Income

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

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.

- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

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

# Line 13 – Total Capital Gain Distributions from Mutual Funds

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

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

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at ftb.ca.gov 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

FREE e-file at ftb.ca.gov Instructions: Form 540 2EZ

2

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

#### **Dependent Tax Worksheet**

1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:

If your filing status is:

- Single, go to page 39.
- Married/RDP filing jointly or Qualifying widow(er), go to page 45.
- Head of household, go to page 57
- If single or head of household, enter \$111
- If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$222
- If married/RDP and only one spouse/RDP can be claimed, enter \$111
- If qualifying widow(er), enter \$222
- 3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17...... 3

### **Line 18 – Senior Exemption**

If you entered 1 in the box on line 7, enter \$111. If you entered 2 in the box on line 7, enter \$222.

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 13 to see if you qualify.

### **Line 22 – Total Tax Withheld**

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

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

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

### **Use Tax**

### Line 25 – Use Tax

You may owe use tax if you make purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where sales or use tax was not paid and you use those items in California. If you have questions about whether a purchase is taxable, go to the Board of Equalization's website at boe.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 Board of Equalization. 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 Board of Equalization 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 Board of Equalization. For information on how to report use tax directly to the Board of Equalization, go to their website at boe.ca.gov and click on Find Information About Use Tax under the heading How Do I.

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

See page 15 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 esti-
- 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 Board of Equalization 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.
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business. Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 25.

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

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on line 25.

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

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

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the Board of Equalization......\$\_\_\_\_\_.00 2. Enter the applicable sales and use tax rate. 3. Multiply Line 1 by the tax rate on Line 2. 4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-. . . \$ \_\_\_\_\_ 5. Add Lines 3 and 4. This is your total use tax . . . . . \$ \_\_\_\_\_.00 6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet 7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 25. If the amount is less than zero, enter -0-....\$

### 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 Board of Equalization's website at **boe.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 filling.
- 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 Board of Equalization.

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

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

- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the Board of Equalization 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 using your computer or mobile device, please go to the Board of Equalization's website at **boe.ca.gov**. Look under the heading, **Popular Topics**, then click on **City and County Sales and Use Tax Rates**. 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 can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

### **Estimated Use Tax Lookup Table**

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 25. You will not be assessed additional use tax on the individual non-business items you purchased for less than \$1,000 each.

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

Adjusted	Gross	Use Tax Liability					
Less Than \$1	0,000	\$2					
\$10,000	to	\$19,999	\$6				
\$20,000	to	\$29,999	\$10				
\$30,000	to	\$39,999	\$14				
\$40,000	to	\$49,999	\$17				
\$50,000	to	\$59,999	\$21				
\$60,000	to	\$69,999	\$25				
\$70,000	to	\$79,999	\$29				
\$80,000	to	\$89,999	\$33				
\$90,000	to	\$99,999	\$37				
\$100,000	to	\$124,999	\$44				
\$125,000	to	\$149,999	\$53				
\$150,000	to	\$174,999	\$63				
\$175,000	to	\$199,999	\$73				
More than \$1	More than \$199,999 – Multiply AGI by 0.039% (x0.00039)						

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 25 of your income tax return.

FREE e-file at ftb.ca.gov Instructions: Form 540 2EZ

### Line 29 - Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. Your tax is more than your credits and withholdings.

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

### **Line 30 – Voluntary Contributions**

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

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

### Line 31 – Amount You Owe

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

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

### **Paying Your Taxes**

You must pay 100% of the amount you owe by April 18, 2017, 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 Pav

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** and search for **web pay**.

### **Credit Card**

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

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

Payment Date:	
Confirmation Number:	

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

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2016 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** to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

### Line 32 – Refund or No Amount Due

Did you report an amount on line 30?

No Enter the amount from line 28 on line 32. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.

Yes If the amount on line 30 is:

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

### **Direct Deposit**

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 33 and line 34. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on the following page.

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

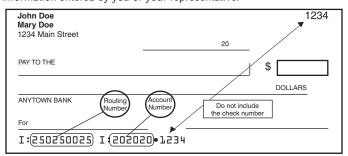
#### Instructions: Form 540 2EZ

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

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

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

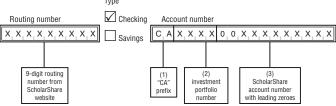
**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.



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

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

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



### **Sign Your Tax Return**

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

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

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

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

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

### **Third Party Designee**

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2016 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** and search for **poa**.

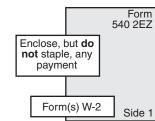
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2017 tax return. This is April 15, 2018, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

### **Assembling Your Tax Return**

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return.

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



### **Mailing Your Tax Return**

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

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001

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



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

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

### 1. Were you a resident of California for the entire year in 2016?

Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident, during 2016, and is otherwise qualified.

YES. Go to guestion 2.

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

#### 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:

- \$39,062 or less if single; or
- \$78,125 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3.

NO. Stop here. You do not qualify for this credit.

## 3. Did you pay rent, for at least half of 2016, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

YES. Go to guestion 4.

NO. Stop here. You do not qualify for this credit.

### 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2016?

NO. Go to guestion 6.

**YES.** Go to guestion 5.

### 5. For more than half the year in 2016, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6.

YES. Stop here. You do not qualify for this credit.

### 6. Was the property you rented exempt from property tax in 2016?

You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

NO. Go to question 7.

YES. Stop here. You do not qualify for this credit.

### 7. Did you claim the homeowner's property tax exemption anytime during 2016?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to question 8.

YES. If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

#### 8. Were you single in 2016?

YES. Go to question 11.

NO. Go to question 9.

#### 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2016?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to question 11.

**YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

### 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2016?

YES. Go to question 11.

NO. Stop here. You do not qualify for this credit.

### 11. If you are:

- Single, enter \$60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived
  apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2016, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2016 (Fromto)
a		
<u> </u>		
u		
Enter the name, address, and telephone number of your landlor	rd(s) or the person(s) to whom you paid re	nt for the residence(s) listed above.
Name	Street Address	City, State, ZIP Code, and Telephone Number
a		
b		

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# Visit our website:

ftb.ca.gov

### **Additional Information**

### **Privacy Notice**

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

#### **Reasons for Information Requests:**

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

#### Rights and Responsibility:

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

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

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

#### Your Responsibility:

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

#### **Information Disclosures:**

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

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

### **Your Rights As A Taxpayer**

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

### **Innocent Joint Filer Relief**

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at ftb.ca.gov, 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 Board of Equalization, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 25 of your income tax return.

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

You must pay California use tax on taxable items if:

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

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

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the Board of Equalization's website at **boe.ca.gov**.

For information about California use tax, please refer to the Board of Equalization's website at **boe.ca.gov**. Under the heading **How Do I**, click on **Find Information About Use Tax**.

Complete the Use Tax Worksheet or use the Use Tax Lookup Table on page 10, 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 (Form 540X) 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 Board of Equalization.

For assistance with your use tax questions, go to the Board of Equalization's website at **boe.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**

You may register to vote if you meet all of these requirements:

- You are a United States citizen.
- You are a resident of California.
- · You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to sos.ca.gov.

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.

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# Visit our website:

ftb.ca.gov

## **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, 2016, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$222 or \$111 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

Code 403, Rare and Endangered Species Preservation 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 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 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 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 419. Child Victims of Human Trafficking Fund – Contributions will be used to fund, through grants, eligible community-based organizations that agree to provide services to minors who are victims of human trafficking.

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 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 Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 430, California State Children's Trust Fund for the Prevention of Child Abuse - Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

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

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

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

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

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

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# Visit our website:

ftb.ca.gov

## 2016 California Resident Income Tax Return

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Your first name	)			Initial	Last name				Suffix	Your SSN or ITIN		
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If joint tax retur	rn, spouse's/	/RDF	o's first name	Initial	Last name				Suffix	Spouse's/RDP's SSN	or ITIN	] <sub>R</sub>
												]
Additional infor	rmation (see	inst	ructions)									
Street address	(number an	d str	eet) or PO box	x					Apt. no/ste. r	no. PMB/priva	ate mailbox	RP
City (If you hav	ve a foreign a	addre	ess, see instru	ctions.)					State	ZIP code		
												_
Foreign countr	y name					Foreign pro	vince/stat	e/county		Foreign po	stal code	
												—
Date of	Your DOB	(m	m/dd/yyyy)	) 7				Spouse's/RDF	P's DOB (mn	n/dd/yyyy)		
Birth		-					•					
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Name	Taxpayer							Spouse/RDP				
•							•					
		_										—
Filing Statu		ig S	tatus. Ched ¬	ck the	box for your	filing stat	us. See	instructions.				
Check only one	e. <b>1</b>		Single									
	2		Married/	RDP f	ilina iointly (e	even if on	v one si	pouse/RDP had	income)			
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	5			•	, ,	•		nter year spous				┪
	If yo	ur (	California fil	ling st	atus is differe	ent from y	our fede	eral filing status,	, check the b	oox here		
Exemption	s 6	lf a	another per	son ca	an claim you	(or your s	pouse/F	RDP) as a depen	dent on his	or her tax return,		7
		ev	en if he or s	she ch	ooses not to,	you <b>mus</b>	t see the	instructions			● 6	
	7	Se	<b>nior:</b> If you	ı (or yı	our spouse/R	DP) are 6	5 or old	er, enter 1; if bo	th are 65 or	older, enter 2	● 7 ∟	
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L	ast Name	•								•		
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	lonondontic	•								•		
r		•								•		
to	o you											

Your name:		Your SSN or ITIN:	
T			Whole dollars only
Taxable Income and Credits	9	9	
	10	Total interest income (Form 1099-INT, box 1). See instructions • 10	00
	11	Total dividend income (Form 1099-DIV, box 1a). See instructions • 1	100
	12	Total pension income . See instructions. Taxable amount • 12	2 .00
	13	Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions	3
Enclose, but do not staple, any	16	Add line 9, line 10, line 11, line 12, and line 13	6
payment.	17	Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. <b>Caution:</b> If you checked the box on line 6, <b>STOP</b> . See instructions for completing the Dependent Tax Worksheet	7
	18	Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$111. If you entered 2 in the box on line 7, enter \$222 • 18	B
	19	Nonrefundable renter's credit. See instructions • 19	900
	20	Credits. Add line 18 and line 19	00
	21	<b>Tax.</b> Subtract line 20 from line 17. If zero or less, enter -0	1
	22	Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12) • 27	2
	23	Earned Income Tax Credit (EITC). See instructions for FTB 3514 • 23	3
	24	Total payments. Add line 22 and line 23	1 .00
Use Tax	25	Use tax. See instructions	
	26	Payments balance. If line 24 is more than line 25, subtract line 25 from line 24 .   20 20	600
	27	Use Tax balance. If line 25 is more than line 24, subtract line 24 from line 25 • 2	7
Overpaid Tax/	28	Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26 • 26	B00
Tax Due.	29	Tax due. If line 26 is less than line 21, subtract line 26 from line 21. See instructions	9 .00

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Your name:				Your SSN or ITIN:		

California Seniors Special Fund. See instructions.  Alzheimer's Disease/Related Disorders Fund.  Alzheimer's Disease/Related Disorders Fund.  Auge and Endangered Species Preservation Program.  California Breast Cancer Research Fund.  California Firefighters' Memorial Fund.  Emergency Food for Families Fund.  California Peace Officer Memorial Foundation Fund.  California Sea Otter Fund.  California Cancer Research Fund.  California Cancer Research Fund.  Child Victims of Human Trafficking Fund.  School Supplies for Homeless Children Fund  State Parks Protection Fund/Parks Pass Purchase  Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  Prevention of Animal Homelessness and Cruelty Fund  Revive the Salton Sea Fund  California Domestic Violence Victims Fund  433  Special Olympics Fund  1434  Type 1 Diabetes Research Fund.  445		<u>Code</u>	Amount
Rare and Endangered Species Preservation Program  California Breast Cancer Research Fund  California Firefighters' Memorial Fund.  Emergency Food for Families Fund.  California Peace Officer Memorial Foundation Fund  California Sea Otter Fund.  California Sea Otter Fund.  California Cancer Research Fund.  California Cancer Research Fund.  Child Victims of Human Trafficking Fund.  School Supplies for Homeless Children Fund  State Parks Protection Fund/Parks Pass Purchase  Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  Prevention of Animal Homelessness and Cruelty Fund  Prevention of Animal Homelessness and Cruelty Fund  Special Olympics Fund  433  Special Olympics Fund  444  A45	California Seniors Special Fund. See instructions	400	
California Breast Cancer Research Fund	Alzheimer's Disease/Related Disorders Fund	401	
California Firefighters' Memorial Fund.  Emergency Food for Families Fund  California Peace Officer Memorial Foundation Fund  California Sea Otter Fund.  California Cancer Research Fund.  California Cancer Research Fund.  Child Victims of Human Trafficking Fund.  School Supplies for Homeless Children Fund  State Parks Protection Fund/Parks Pass Purchase  Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  State Children's Trust Fund for the Prevention of Child Abuse.  Prevention of Animal Homelessness and Cruelty Fund  Revive the Salton Sea Fund  433  Special Olympics Fund  434	Rare and Endangered Species Preservation Program	403	
Emergency Food for Families Fund	California Breast Cancer Research Fund	405	
California Peace Officer Memorial Foundation Fund  California Sea Otter Fund.  California Cancer Research Fund.  Child Victims of Human Trafficking Fund.  School Supplies for Homeless Children Fund  State Parks Protection Fund/Parks Pass Purchase  Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  Prevention of Animal Homelessness and Cruelty Fund  Revive the Salton Sea Fund.  California Domestic Violence Victims Fund  Special Olympics Fund  408  410  410  411  413  413  419  522  533  544  545  545  546  547  548  548  548  548  548  548  548	California Firefighters' Memorial Fund	406	
California Sea Otter Fund. • 410  California Cancer Research Fund. • 413  Child Victims of Human Trafficking Fund. • 419  School Supplies for Homeless Children Fund • 422  State Parks Protection Fund/Parks Pass Purchase • 423  Protect Our Coast and Oceans Fund • 424  Keep Arts in Schools Fund • 425  State Children's Trust Fund for the Prevention of Child Abuse. • 430  Prevention of Animal Homelessness and Cruelty Fund • 431  Revive the Salton Sea Fund • 432  California Domestic Violence Victims Fund • 434  Special Olympics Fund • 434	Emergency Food for Families Fund	407	
California Cancer Research Fund.  Child Victims of Human Trafficking Fund.  School Supplies for Homeless Children Fund  State Parks Protection Fund/Parks Pass Purchase  Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  State Children's Trust Fund for the Prevention of Child Abuse  Prevention of Animal Homelessness and Cruelty Fund  Revive the Salton Sea Fund  California Domestic Violence Victims Fund  Special Olympics Fund  413  422  433  443  434	California Peace Officer Memorial Foundation Fund	408	
Child Victims of Human Trafficking Fund. • 419  School Supplies for Homeless Children Fund • 422  State Parks Protection Fund/Parks Pass Purchase • 423  Protect Our Coast and Oceans Fund • 424  Keep Arts in Schools Fund • 425  State Children's Trust Fund for the Prevention of Child Abuse • 430  Prevention of Animal Homelessness and Cruelty Fund • 431  Revive the Salton Sea Fund • 432  California Domestic Violence Victims Fund • 434  Special Olympics Fund • 434	California Sea Otter Fund	410	
School Supplies for Homeless Children Fund	California Cancer Research Fund	413	
State Parks Protection Fund/Parks Pass Purchase	Child Victims of Human Trafficking Fund	419	
Protect Our Coast and Oceans Fund  Keep Arts in Schools Fund  State Children's Trust Fund for the Prevention of Child Abuse.  Prevention of Animal Homelessness and Cruelty Fund  Revive the Salton Sea Fund  California Domestic Violence Victims Fund  Special Olympics Fund  424  435  430  431  432  433  Special Olympics Fund  434	School Supplies for Homeless Children Fund	422	
Keep Arts in Schools Fund	State Parks Protection Fund/Parks Pass Purchase	423	
State Children's Trust Fund for the Prevention of Child Abuse.  Prevention of Animal Homelessness and Cruelty Fund.  Revive the Salton Sea Fund.  California Domestic Violence Victims Fund.  Special Olympics Fund.  430  431  A32  A33  Special Olympics Fund.  434	Protect Our Coast and Oceans Fund	424	
Prevention of Animal Homelessness and Cruelty Fund	Keep Arts in Schools Fund	425	
Revive the Salton Sea Fund	State Children's Trust Fund for the Prevention of Child Abuse	430	
California Domestic Violence Victims Fund	Prevention of Animal Homelessness and Cruelty Fund	431	
Special Olympics Fund 434	Revive the Salton Sea Fund	432	
	California Domestic Violence Victims Fund	433	
Type 1 Diabetes Research Fund	Special Olympics Fund	434	
21	Type 1 Diabetes Research Fund	435	

Your name:						Your SS	N or ITIN:						
Amount You Owe	31	Mail to:	FRANCHISE TA PO BOX 94286 SACRAMENTO ne – Go to ftb.ca	X BOARI 7 Ca 9426	D 67-0001				tions. <b>Do not se</b>				00
Direct Deposit (Refund Only)	32		OR NO AMOUN FRANCHISE TA PO BOX 94284 SACRAMENTO	X BOARD O	0					●32			00
	Do aco	not attach count num	ormation to auth n a voided check Ibers? Use whol owing amount o	or a dep e dollars	osit slip only.	o. <b>Have you</b>	verified th	ie r	outing and				
	acc	ount show	wn below:	- T	,	,			·				
	•	Routing nui	mber	Type Ch	necking (	<ul><li>Account n</li></ul>	umber				● <b>33</b> Di	rect deposit amoun	nt
				Sa	vings								00
	The	e remainin	ig amount of my	refund (	line 32)	is authoriz	ed for direc	ct d	eposit into the a	ccount sh	own below		
				Type									
	•	Routing nur	mber	L Ch	ecking (	<ul><li>Account n</li></ul>	umber				● <b>34</b> Di	rect deposit amoun	ıt
				Sa	vings								00
ftb.ca.gov a Under penal	and s Ities	earch for	rights, how we r privacy notice. T I declare that, to	o request	this no	tice by mail, nowledge ar	call 800.85	2.5 e in	711. formation on this	tax return	is true, com	rect, and complet	
Your signature	!					Date			Spouse's/RDP's sigr X	nature (if a joi	nt tax return, I	ooth must sign)	
Χ		● Your	email address. Enter	r only one e	mail addı	ress.			Λ	Preferred	phone numb	er	
Sign										(	)		
Here		Paid prep	parer's signature (de	claration o	f prepare	er is based on	all information	on o	of which preparer h	as any know	ledge)		$\neg$
It is unlawful to forge a	Di-	Firm's no	ama (ar verre if celf	ammlay (a d)						● PTIN	1		
spouse's/RD signature.	PS	FIRMS Na	ame (or yours, if self-	еттрюуеа)							N .		
Joint tax retu See instruction		Firm's ac	ddress							● FEIN	1		_
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### 2016 Instructions for Form FTB 3519

### **Payment for Automatic Extension for Individuals**

### **General Information**

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

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2016 tax return by April 18, 2017. Due to the Emancipation Day holiday on April 17, 2017, tax returns filed and payments mailed or submitted on April 18, 2017, will be considered timely.
  - Note: Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2016.

When you file your 2016 tax return, you can e-file or CalFile. Go to ftb.ca.gov and search for e-file options. If you use form FTB 3519, you may not file Form 540 2EZ or Short Form 540NR.

Use the worksheet on the next page to determine if you owe tax. If you do not owe tax, do not complete or mail form FTB 3519. However, file your tax return by October 16, 2017. If you owe tax, choose one of the following payment options:

Web Pay: Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. Do not mail form FTB 3519 to the FTB.

- Credit Card: Use your major credit card. Call 800.272.9829 or go to official payments.com, use code 1555. Official Payments Corp. charges a convenience fee for using this service. Do not mail form FTB 3519 to the FTB.
- Check or Money Order: Using black or blue ink, complete your check or money order and the payment form below and mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### **Penalties and Interest**

If you fail to pay your total tax liability by April 18, 2017, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 18, 2017, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 16, 2017, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

### Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 18, 2017, the deadline to file your tax return and pay the tax is June 15, 2017. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2017. To avoid any late-payment penalties, pay your tax liability by June 15, 2017. When filing your tax return, write "Outside the USA on April 18, 2017" at the top of your tax return in RED INK, or include it according to your software's instructions.

O / DETACHLIEDE		Save the stamp – pay online with Web Pay!		DETACHLIEDE > 0
		IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM 18, 2017) (Fiscal year filers – see instructions)		DETACH HERE
` '		quired to pay electronically. See instructions.		CALIFORNIA FORM
2016 Payment	or	<b>Automatic Extension for Individ</b>	uals	3519 (PIT)
For calendar year 2016 or fiscal year	begin	ning (mm/dd/yyyy), and ending (mm/dd/	уууу)	
Your first name	Initial	Last name		Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	1 1	Spouse's/RDP's SSN or ITIN
Address (number and street, PO box, or PMB	no.)			Apt. no./ste. no.
City			State	ZIP code
IF PAYMENT IS DUE, MAIL TO:			Amou	nt of payment
FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0008		If amount of payment is zero, do not mail this form		00
For Privacy Notice, get FTB 1131 F	NG/SF	1221163		FTB 3519 2016

	TAX PAYMENT WORKSHEET KEEP FOR YOUR	RECORDS	
	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NF Payments and credits:	R, line 74 <b>1</b>	00
	a California income tax withheld (including real estate and nonresident withholding) 2a	00	
	<b>b</b> California estimated tax payments and amount applied from your 2015 tax return <b>2b</b> (To check your estimated tax payments go to <b>ftb.ca.gov</b> and search for <b>myftb account</b> .)	00	
	c Other payments and credits (including any tax payments made with any previous form FTB 3519)	00_	
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c	3	00
4	Tax due. Is line 1 more than line 3?	4	00

- No. Stop here. You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 16, 2017 (fiscal year filer see instructions), the automatic extension will apply.
- Yes. Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to ftb.ca.gov and search for mandatory epay. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2016 FTB 3519" in the "For" section. Enclose, but do not staple your payment to form FTB 3519 and mail to:

FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.

TAXABLE YEAR

FORM

## 2016 California Earned Income Tax Credit

3514

Name(s) as shown on tax return	540 ZEZ OF LONG OF SHORE FORM 540	JINH	SSN
Before you begin:			
If you claim the EITC even though you know	ow you are not eligible, you may not	t be allowed to take the credit for up to	10 years.
Follow Step 1 through Step 6 in the insthe credit.	structions to determine if you mee	et the requirements, to complete thi	s form, and to figure the amount of
If you are claiming the California Earned I on your California Form 540, Form 540 2	, , , -	provide your date of birth (DOB), and	spouse's/RDP's DOB if filing jointly,
Part I Qualifying Information See	e Specific Instructions.		
1 a Has the Internal Revenue Service (I	RS) previously disallowed your feder	eral Earned Income Credit (EIC)?	.   Yes No
<b>b</b> Has the Franchise Tax Board (FTB)	previously disallowed your Californi	ia EITC?	. • Yes No
2 Federal AGI (federal Form 1040, line 3	38; Form 1040A, line 22; or Form 10	40EZ, line 4)	. • 2
3 Federal EIC (federal Form 1040, line 6	6a; Form 1040A, line 42a; or Form	1040EZ, line 8a)	. • 3
Part II Investment Income Informa	tion		
4 Investment Income. See instructions	for Step 2 – Investment Income		. • 4
Part III Qualifying Child Information	<u> </u>		
You must complete Part I and Part II befor		aiming a qualifying child, skip Part III	and go to Step 4 in the instructions.
Qualifying Child Information	Child 1	Child 2	Child 3
<b>5</b> First name	. •		•
6 Last name	. •		•
7 SSN	. •	•	•
8 Date of birth (mm/dd/yyyy). If born			
after 1997 <b>and</b> the child is younger than you (or your spouse/RDP, if			
filing jointly), skip line 9a and line 9b;			
go to line 10	. •		
<b>9 a</b> Was the child under age 24 at the end of 2016, a student,			
and younger than you (or your			
spouse/RDP, if filing jointly)? If			
yes, go to line 10. If no, go to line 9b. See instructions	.   Yes No	● ☐ Yes ☐ No	● ☐ Yes ☐ No
<b>b</b> Was the child permanently and	. C 103 1100	C 103 110	0 103 1100
totally disabled during any part			
of 2016? If yes, go to line 10. If no, stop here. The child is not a			
qualifying child	.   Yes No	● ☐ Yes ☐ No	● ☐ Yes ☐ No

		Child 1	Child 2	Child 3
10	Child's relationship to you. See instructions		•	•
11	Number of days child lived with you in California during 2016.  Do not enter more than 366 days.  See instructions		•	•
12	a. Child's physical address during 2016 (number, street, and apt. no./ste. no.). See instructions		•	•
	<b>b.</b> City	•	•	
	<b>c.</b> State		•	•
	<b>d.</b> ZIP code	<ul><li></li></ul>	<ul><li></li></ul>	• L
Pa	rt IV California Earned Income			
13	Wages, salaries, tips, and other employe	ee compensation, subject to Californi	ia withholding. See instructions	• 13
14	Prison inmate wages. See instructions.			. 1400
15	Pension or annuity from a nonqualified See instructions	·	•	
16	California Earned Income. Subtract line	e 14 and line 15 from line 13		● 16
Pa	rt V California Earned Income Tax	Credit (Complete Step 6 in the i	instructions.)	
17	<b>California EITC.</b> Enter amount from Cal This amount should also be entered on Line 85; or Form 540 2EZ, Line 23	Form 540, line 75; Form 540NR Long	g, Line 85; Form 540NR Short,	• 17

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### 2016 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).

### **General Information**

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

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

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have earned income of less than \$14,162. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514.

#### Registered Domestic Partners (RDPs)

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

### **A** Purpose

You may qualify to claim the 2016 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

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

The differences between California and federal law are as follows:

- California allows this credit for wage income earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,505 to qualify for the federal credit, and less than \$14,162 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/RDP's
  if filing jointly) nontaxable military combat pay in earned income for
  California purposes, whether or not you elect to include it for federal
  purposes. Get FTB Pub. 1032, Tax Information for Military Personnel,
  for special rules that apply to military personnel claiming the EITC.

### **Specific Instructions**

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 6 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 6 below to determine if you qualify for the credit.

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

### **Step 1 Qualifications for All Filers**

a. Federal AGI

If, in taxable year 2016:

- 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$14 162?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$10.088?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than \$6,718?

Yes Continue.

No Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes Continue.

**No** Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

**Yes** Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2016?

Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

No Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 184 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 2EZ or Short Form 540NR complete Worksheet 1. If you are filing Form 540 or Long Form 540NR complete Worksheet 2.

### Worksheet 1 - Investment Income Form 540 2EZ and Short Form 540NR Filers **1 Taxable interest.** Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1..... 1 2 Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal 3 Dividends. Enter the amount from 4 Capital gain net income. Enter the amount from Form 540 2EZ, line 13...... 4 \_ 5 Investment Income. Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . . . . 5 \_ **6** Is the amount on line 5 more than **\$3,471?** Stop here, you cannot take the credit. Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

### Form 540 and Long Form 540NR Filers **Interest and Dividends** 1 Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A **2** Enter the amount from form FTB 3803. Parents' Election to Report Child's Interest and Dividends, line 1b..... 2 \_ **3** Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column Á minus **4**.Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C.......4 **Capital Gain Net Income** 5 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is less than zero, enter -0-.....5 \_ **6** Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). . . . 6 \_ 7 Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, **Passive Activities 8** Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C.... 8 \_\_\_\_\_ Other Activities **9** Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. 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 Schedule CA(540) or Schedule CA (540NR), line 36, column À minus column B plus **11** Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, Investment Income **12** Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income . . . . . . . . . . . . . . . . 12 **13** Is the amount on line 12 more than **\$3,471**? **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

### **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 2016 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2016, 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 2016 or is filing a joint return for 2016 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 2016. 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 2016?

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 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

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

#### Line 7 - SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2016. If your child was born alive and died in 2016 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 ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return.

If you did not have an SSN by the due date of your 2016 return (including extensions), you cannot claim the EITC on either your original or an amended 2016 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 2016 return, even if that child later gets an SSN.

Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at **ftb.ca.gov**.

#### Line 9a - Student

A student is a child who during any part of 5 calendar months of 2016 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 2016, 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 2016. To qualify, the child must have the same principal place of residence in California as you for more than half of 2016, defined as 184 days or more. If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "366." Do not enter more than 366 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 2016. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2016. If the child lived with you in California for more than half of 2016, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

### **Step 4 Filer Without a Qualifying Child**

a. Is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than \$6,718?

Yes Continue.

No Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 25 but under age 65 at the end of 2016? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse/RDP died in 2016 (or if you are preparing a return for someone who died in 2016), 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 2016?

Yes Continue.

No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2016? 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 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 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 2016 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

### Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. California earned income does not include self-employment income.

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. Exclude any Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes that are included on Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

If you elect to include your nontaxable military combat pay in earned income for California EITC purposes, include the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q. 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 California 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 EITC purposes, whether or not you elect to include it for federal purposes.

#### Line 14 – Prison inmate wages

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

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

After completing Step 5 go to Step 6.

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

U0	omplete the California Earned Income Tax Credit Worksheet below.	
Ca	alifornia Earned Income Tax Credit Worksheet	
Pa	art I – All Filers	
1.	. Enter your California earned income from form FTB 3514, line 16. 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	
3.	Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4	
4.	. Are the amounts on lines 1 and 3 the same?	
	Yes Skip line 5; and enter the amount from line 2 on line 6. No Go to line 5.	
Pa	art II – Filers who Answered "No" on Line 4	
	art II – Filers who Answered "No" on Line 4 . If you have:	
_		
	<ul> <li>If you have:</li> <li>No qualifying children, is the amount on line 3 less than \$3,359?</li> <li>1 qualifying child, is the amount on line 3 less than \$5,044?</li> </ul>	
5.	<ul> <li>If you have:</li> <li>No qualifying children, is the amount on line 3 less than \$3,359?</li> <li>1 qualifying child, is the amount on line 3 less than \$5,044?</li> <li>2 or more qualifying children, is the amount on line 3 less than \$7,081?</li> <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>	

- 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 workshee	from	And your	number of c	qualifying ch	ildren is
At least	But Not Over	0	1 Your cred	2 Lit io	3
		0			10
\$1 51	\$50 100	2 5	7 22	9 26	10 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	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451 1,501	1,500 1,550	96 99	426 441	502 519	564 584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851

If the amount	from				
the workshee	et is	And your n	umber of qua	alifying child	ren is
At	But Not	0	1	2	3
least	Over	4.40	Your credit		070
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	213	947	1,114	1,253
3,301	3,350	216	961	1,131	1,272
3,351	3,400	217	976	1,148	1,291
3,401	3,450	214	990	1,165	1,310
3,451	3,500	211	1,004	1,182	1,329
3,501	3,550	208	1,019	1,199	1,349
3,551	3,600	204	1,033	1,216	1,368
3,601	3,650	201	1,048	1,233	1,387
3,651	3,700	198	1,062	1,250	1,406
3,701	3,750	195	1,077	1,267	1,425
3,751	3,800	191	1,091	1,284	1,444
3,801	3,850	188	1,106	1,301	1,463
3,851	3,900	185	1,120	1,318	1,482
3,901	3,950	182	1,134	1,335	1,502
3,951	4,000	178	1,149	1,352	1,521
4,001	4,050	175	1,163	1,369	1,540
4,051	4,100	172	1,178	1,386	1,559
4,101	4,150	169	1,192	1,403	1,578
4,151	4,200	165	1,207	1,420	1,597
4,201	4,250	162	1,221	1,437	1,616
4,251	4,300	159	1,236	1,454	1,635
4,301	4,350	156	1,250	1,471	1,655
4,351	4,400	152	1,265	1,488	1,674
4,401	4,450	149	1,279	1,505	1,693
4,451	4,500	146	1,293	1,522	1,712

- 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 workshee	from	And your i	number of qu	alifying child	ren is
At least	But Not Over	0	1 Your credit	2	3
		140			1 701
4,501 4,551	4,550 4,600	143 139	1,308 1,322	1,539 1,556	1,731 1,750
4,601	4,650	136	1,337	1,573	1,769
4,651	4,700	133	1,357	1,573	1,788
4,701	4,750	130	1,366	1,607	1,808
4,751	4,730	126	1,380	1,624	1,827
4,801	4,850	123	1,395	1,641	1,846
4,851	4,900	120	1,409	1,658	1,865
4,901	4,950	117	1,423	1,675	1,884
4,951	5,000	113	1,438	1,692	1,903
5,001	5,050	110	1,452	1,709	1,922
5,051	5,100	107	1,449	1,726	1,941
5,101	5,150	104	1,434	1,743	1,961
5,151	5,200	100	1,420	1,760	1,980
5,201	5,250	97	1,405	1,777	1,999
5,251	5,300	94	1,391	1,794	2,018
5,301	5,350	91	1,376	1,811	2,037
5,351	5,400	87	1,362	1,828	2,056
5,401	5,450	84	1,347	1,845	2,075
5,451	5,500	81	1,333	1,862	2,094
5,501	5,550	78	1,319	1,879	2,114
5,551	5,600	74	1,304	1,896	2,133
5,601	5,650	71	1,290	1,913	2,152
5,651	5,700	68	1,275	1,930	2,171
5,701	5,750	65	1,261	1,947	2,190
5,751	5,800	61	1,246	1,964	2,209
5,801	5,850	58	1,232	1,981	2,228
5,851	5,900	55	1,217	1,998	2,247
5,901	5,950	52	1,203	2,015	2,267
5,951	6,000	48	1,189	2,032	2,286
6,001	6,050	45	1,174	2,049	2,305
6,051	6,100	42	1,160	2,066	2,324
6,101	6,150	39	1,145	2,083	2,343
6,151	6,200	35	1,131	2,100	2,362
6,201	6,250	32	1,116	2,117	2,381
6,251	6,300	29	1,102	2,134	2,400
6,301	6,350	26	1,087	2,151	2,420
6,351	6,400	22	1,073	2,168	2,439
6,401	6,450	19	1,058	2,185	2,458
6,451	6,500	16	1,044	2,202	2,477
6,501	6,550	13	1,030	2,219	2,496
6,551	6,600	9	1,015	2,236	2,515
6,601	6,650	6	1,001	2,253	2,534
6,651	6,700	3	986	2,270	2,553
6,701	6,750	*	972	2,287	2,573

If the amoun looking up the workshe	from	And your	number of	qualifying ch	ildren is
At least	But Not Over	0	1	2 dit is	3
6,751	6,800	0	957	2,304	2,592
6,801	6,850	0	943	2,321	2,611
6,851	6,900	0	928	2,338	2,630
6,901	6,950	0	914	2,355	2,649
6,951	7,000	0	900	2,372	2,668
7,001	7,050	0	885	2,389	2,687
7,051	7,100	0	871	2,406	2,706
7,101	7,150	0	856	2,392	2,691
7,151	7,200	0	842	2,375	2,672
7,201	7,250	0	827	2,358	2,653
7,251	7,300	0	813	2,341	2,634
7,301	7,350	0	798	2,324	2,615
7,351	7,400	0	784	2,307	2,596
7,401	7,450	0	769	2,290	2,577
7,451	7,500	0	755	2,273	2,558
7,501	7,550	0	741	2,256	2,538
7,551	7,600	0	726	2,239	2,519
7,601	7,650	0	712	2,222	2,500
7,651	7,700	0	697	2,205	2,481
7,701	7,750	0	683	2,188	2,462
7,751	7,800	0	668	2,171	2,443
7,801	7,850	0	654	2,154	2,424
7,851	7,900	0	639	2,137	2,405
7,901	7,950	0	625	2,120	2,385
7,951	8,000	0	611	2,103	2,366
8,001	8,050	0	596	2,086	2,347
8,051	8,100	0	582	2,069	2,328
8,101	8,150	0	567	2,052	2,309
8,151	8,200	0	553	2,035	2,290
8,201	8,250	0	538	2,018	2,271
8,251	8,300	0	524	2,001	2,252
8,301	8,350	0	509	1,984	2,232
8,351	8,400	0	495	1,967	2,213
8,401	8,450	0	480	1,950	2,194
8,451	8,500	0	466 452	1,933	2,175
8,501 9,551	8,550 9 600	0	432	1,916 1,899	2,156
8,551	8,600	0			2,137
8,601 8,651	8,650 8,700	0	423 408	1,882 1,865	2,118 2,099
8,701	8,750	0	394	1,848	2,099
8,751	8,800	0	379	1,831	2,079
8,801	8,850	0	365	1,814	2,000
8,851	8,900	0	350	1,797	2,041
8,901	8,950	0	336	1,780	2,022
8,951	9,000	0	322	1,763	1,984
0,301	5,000	U	322	1,703	1,304

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from							
the workshe		And your number of qualifying children is					
At least	But Not Over	0 1 2 Your credit is					
9,001	9,050	0	307	1,746	1,965		
9,051	9,100	0	293	1,729	1,946		
9,101	9,150	0	278	1,712	1,926		
9,151	9,200	0	264	1,695	1,907		
9,201	9,250	0	249	1,678	1,888		
9,251	9,300	0	235	1,661	1,869		
9,301	9,350	0	220	1,644	1,850		
9,351	9,400	0	206	1,627	1,831		
9,401	9,450	0	191	1,610	1,812		
9,451	9,500	0	177	1,593	1,793		
9,501	9,550	0	163	1,576	1,773		
9,551	9,600	0	148	1,559	1,754		
9,601	9,650	0	134	1,542	1,735		
9,651	9,700	0	119	1,525	1,716		
9,701	9,750	0	105	1,508	1,697		
9,751	9,800	0	90	1,491	1,678		
9,801	9,850	0	76	1,474	1,659		
9,851	9,900	0	61	1,457	1,640		
9,901	9,950	0	47	1,440	1,620		
9,951	10,000	0	33	1,423	1,601		
10,001	10,050	0	18	1,406	1,582		
10,051	10,100	0	**	1,389	1,563		
10,101	10,150	0	0	1,372	1,544		
10,151	10,200	0	0	1,355	1,525		
10,201	10,250	0	0	1,338	1,506		
10,251	10,300	0	0	1,321	1,487		
10,301	10,350	0	0	1,304	1,467		
10,351	10,400	0	0	1,287	1,448		
10,401	10,450	0	0	1,270	1,429		
10,451	10,500	0	0	1,253	1,410		
10,501	10,550	0	0	1,236	1,391		
10,551	10,600	0	0	1,219	1,372		
10,601	10,650	0	0	1,202	1,353		
10,651	10,700	0	0	1,185	1,334		
10,701	10,750	0	0	1,168	1,314		
10,751	10,800	0	0	1,151	1,295		
10,801	10,850	0	0	1,134	1,276		
10,851	10,900	0	0	1,117	1,257		
10,901	10,950	0	0	1,100	1,238		
10,951	11,000	0	0	1,083	1,219		
11,001	11,050	0	0	1,066	1,200		
11,051	11,100	0	0	1,049	1,181		
11,101	11,150	0	0	1,032	1,161		
11,151	11,200	0	0	1,015	1,142		
11,201	11,250	0	0	998	1,123		

If the amoun							
the workshe	et is	And your number of qualifying children is					
At	But Not	0	1	2	3		
least	Over	`	Your credit i	S			
11,251	11,300	0	0	981	1,104		
11,301	11,350	0	0	964	1,085		
11,351	11,400	0	0	947	1,066		
11,401	11,450	0	0	930	1,047		
11,451	11,500	0	0	913	1,028		
11,501	11,550	0	0	896	1,008		
11,551	11,600	0	0	879	989		
11,601	11,650	0	0	862	970		
11,651	11,700	0	0	845	951		
11,701	11,750	0	0	828	932		
11,751	11,800	0	0	811	913		
11,801	11,850	0	0	794	894		
11,851	11,900	0	0	777	875		
11,901	11,950	0	0	760	855		
11,951	12,000	0	0	743	836		
12,001	12,050	0	0	726	817		
12,051	12,100	0	0	709	798		
12,101	12,150	0	0	692	779		
12,151	12,200	0	0	675	760		
12,201	12,250	0	0	658	741		
12,251	12,300	0	0	641	722		
12,301	12,350	0	0	624	702		
12,351	12,400	0	0	607	683		
12,401	12,450	0	0	590	664		
12,451	12,500	0	0	573	645		
12,501	12,550	0	0	556	626		
12,551	12,600	0	0	539	607		
12,601	12,650	0	0	522	588		
12,651	12,700	0	0	505	569		
12,701	12,750	0	0	488	549		
12,751	12,800	0	0	471	530		
12,801	12,850	0	0	454	511		
12,851	12,900	0	0	437	492		
12,901	12,950	0	0	420	473		
12,951	13,000	0	0	403	454		
13,001	13,050	0	0	386	435		
13,051	13,100	0	0	369	416		
13,101	13,150	0	0	352	396		
13,151	13,200	0	0	335	377		
13,201	13,250	0	0	318	358		
13,251	13,300	0	0	301	339		
13,301	13,350	0	0	284	320		
13,351	13,400	0	0	267	301		
13,401	13,450	0	0	250	282		
13,451	13,500	0	0	233	263		

- 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.
- 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 cre	2 dit is	3	
13,501	13,550	0	0	216	243	
13,551	13,600	0	0	199	224	
13,601	13,650	0	0	182	205	
13,651	13,700	0	0	165	186	
13,701	13,750	0	0	148	167	
13,751	13,800	0	0	131	148	
13,801	13,850	0	0	114	129	
13,851	13,900	0	0	97	110	
13,901	13,950	0	0	80	90	
13,951	14,000	0	0	63	71	
14,001	14,050	0	0	46	52	
14,051	14,100	0	0	29	33	
14,101	14,150	0	0	12	14	
14,151	14,200	0	0	***	****	

- If the amount you are looking up from the worksheet is at least \$6,701 but less than \$6,718, and you have no qualifying child, your credit is \$1.If the amount you are looking up from the worksheet is \$6,718 or more, and you have no qualifying child, you cannot take the credit.
- \*\* If the amount you are looking up from the worksheet is at least \$10,051 but less than \$10,088, and you have one qualifying child, your credit is \$5.If the amount you are looking up from the worksheet is \$10,088 or more, and you have one qualifying child, you cannot take the credit.
- \*\*\* If the amount you are looking up from the worksheet is at least \$14,151 but less than \$14,162, and you have two qualifying children, your credit is \$2.If the amount you are looking up from the worksheet is \$14,162 or more, and you have two qualifying children, you cannot take the credit.
- \*\*\*\* If the amount you are looking up from the worksheet is at least \$14,151 but less than \$14,162, and you have three qualifying children, your credit is \$2. If the amount you are looking up from the worksheet is \$14,162 or more, and you have three qualifying children, you cannot take the credit.

TAXABLE YEAR CALIFORNIA FORM

# 2016 Head of Household Filing Status Schedule

3532

Αi	ttach to	your California Form 540, Long or Short Form 540NR, or Form 540 2EZ.				
Na	ame(s)	as shown on tax return	SSN or ITIN			
L			L			
P	art I –	Marital Status				
1		cone box below to identify your marital status. See instructions				
		ot legally married/RDP during 2016				
		idow/widower (my spouse/RDP died before 01/01/2016)				
	c Ma	arriage/RDP was annulled			_	$\equiv$
	d Re	eceived final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2016			10	
	<b>e</b> Le	gally married/RDP and did not live with spouse/RDP during 2016			• 1e	
f Legally married/RDP and lived with spouse/RDP during 2016. List the beginning and ending dates for each period when you lived together						
		From: To: From:		To:		
P	art II -	- Qualifying Person				
2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.						
	a Sc	on, daughter, stepson, or stepdaughter			<ul><li>2a</li></ul>	
	<b>b</b> Gr	andchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece			<ul><li>2b</li></ul>	
	c Eli	gible foster child			<ul><li>20</li></ul>	
	<b>d</b> Fa	ther, mother, stepfather, or stepmother			<b>●</b> 20	
		andfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, ster-in-law, uncle, or aunt			<b>●</b> 26	
P	art III	– Qualifying Person Information				
3	Inforr	nation about your qualifying person. See instructions.				
	First I	Name	)			
	Last I	Name	)			
	SSN		) [_			
	DOB	(MM/DD/YYYY)	)			
	Check	cone box below to identify the status of your qualifying child who is age 19 or older in 2016. See instructions.				
	<b>a</b> Fu	Il time student under age 24			<ul><li>3a</li></ul>	
	<b>b</b> Pe	rmanently and totally disabled			<ul><li>3b</li></ul>	
4	Enter	qualifying person's gross income in 2016. See instructions	,			
5	Numb	per of days your qualifying person lived with you during 2016. See instructions	)			
_		calculating the total number of days your qualifying person lived with you, you may include any days your quali at from your home. For example, illness, education, business, vacation, military service, and, (in some circumsta				orarily

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# Visit our website:

ftb.ca.gov

## 2016 Instructions for Form FTB 3532

#### **Head of Household Filing Status Schedule**

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

#### **General Information**

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

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

For taxable years beginning on or after January 1, 2015, California requires taxpavers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

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

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

#### A **Purpose**

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

#### Qualifications

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

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

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

#### **Specific Line Instructions**

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

#### Part I – Marital Status

#### Line 1

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

#### Considered Unmarried or Considered Not in a Registered Domestic **Partnershin**

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

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

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

#### Part II - Qualifying Person

#### Line 2

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

#### **Part III – Qualifying Person Information**

#### Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2016, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

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

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

#### Line 4

#### **Gross Income**

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

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

#### Line 5

#### More Than Half the Year

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

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

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

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service.

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

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

If Your Income is Number	
At But not of Depender  Least over 0 1	
	2 3
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<b>15,080 15,179</b> 29 0	0 0
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<b>18,580 18,679</b> 99 0	0 0
	0 0
	0 0
	0 0
<b>18,880 18,979</b> 105 0 <b>18,980 19,079</b> 107 0	•

If Your Inc			Numl		
At Least	But not over	0	of Deper	ndents 2	3
	19,179		-	0	
19,080 19,180	19,179	109 111	0 0	0	0
19,280	19,379	113	Ő	Ö	0
19,380	19,479	115	0	0	0
19,480	19,579	117	0	0	0
19,580	19,679	119	0	0	0
19,680 19,780	19,779 19,879	121 123	0	0	0
19,880	19,979	125	0	0	0
19,980	20,079	127	0	0	0
20,080	20,179	129	0	0	0
20,180 20,280	20,279 20,379	131 133	0	0	0
20,200	20,479	135	0	0	0
20,480	20,579	137	0	0	0
20,580	20,679	139	0	0	0
20,680	20,779	141	0	0	0
20,780 20,880	20,879 20,979	143 145	0	0	0
20,980	21,079	147	0	0	0
21,080	21,179	149	0	0	0
21,180	21,279	151	0	0	0
21,280 21,380	21,379	153 155	0	0	0
21,380	21,479 21,579	157	0	0	0
21,580	21,679	159	0	0	0
21,680	21,779	161	Ő	0	Ö
21,780	21,879	163	0	0	0
21,880 21,980	21,979 22,079	165 167	0 0	0 0	0
22,080	22,179	169	0	0	0
22,180	22,279	171	0	Ö	0
22,280	22,379	173	0	0	0
22,380 22,480	22,479 22,579	175 177	0 0	0 0	0
22,580	22,679	179	0	0	0
22,680	22,779	181	0	0	0
22,780	22,879	183	0	0	0
22,880 22,980	22,979 23,079	185 187	0 0	0 0	0
23,080	23,179	189	0	0	0
23,180	23,179	193	0	0	0
23,280	23,379	197	Ő	0	0
23,380	23,479	201	0	0	0
23,480	23,579	205	0	0	0
23,580 23,680	23,679 23,779	209 213	0 0	0 0	0 0
23,780	23,879	217	0	0	0
23,880	23,979	221	0	0	0
23,980	24,079	225	0	0	0
24,080	24,179 24,279	229	0	0	0
24,180 24,280	24,279	233 237	0	0	0
24,380	24,479	241	0	0	0
24,480	24,579	245	0	0	0

If Your Inc	But not	_	Num of Depe	ndents	
Least	over	0	1	2	3
24,580	24,679	249	0	0	0
24,680	24,779	253	0	0	0
24,780	24,879	257	0	0	0
24,880	24,979	261	0	0	0
24,980	25,079	265	0	0	0
25,080	25,179	269	0	0	0
25,180	25,279	273	0	0	0
25,280	25,379	277	0	0	0
25,380	25,479	281	0	0	0
25,480	25,579	285	0	0	0
25,580	25,679	289	0	0	0
25,680	25,779	293	0	0	0
25,780	25,879	297	0	0	0
25,880	25,979	301	0	0	0
25,980	26,079	305	0	0	0
26,080	26,179	309	0	0	0
26,180	26,279	313	0	0	0
26,280	26,379	317	0	0	0
26,380	26,479	321	0	0	0
26,480	26,579	325	Ö	Ő	0
26,580	26,679	329	0	0	0
26,680	26,779	333	0	0	0
26,780	26,879	337	0	0	0
26,880	26,979	341	0	0	0
26,980	27,079	345	1	0	0
		349	5		
27,080 27,180	27,179 27,279	353	9	0 0	0
27,100	27,279	357	13	0	0
27,380	27,479	361	17	0	0
27,480	27,579	365	21	0	0
27,580			25	0	
27,580 27,680	27,679 27,770	369 373	29 29	0	0
27,780	27,779 27,879	377	33	0	0
27,780	27,979	381	37	0	0
27,980	28,079	385	41	0	0
28,080	28,179	389	45 40	0	0
28,180 28,280	28,279 28,379	393 397	49 53	0	0
28,380	28,479	401	53 57	0	0
28,480	28,579	405	61	0	0
-	-				
28,580	28,679	409	65 60	0	0
28,680 28,780	28,779	413 417	69 73	0	0
28,880	28,879 28,979	421	73 77	0	0
28,980	29,079	425	81	0	0
	-				
29,080	29,179	429	85	0	0
29,180	29,279	433	89	0	0
29,280	29,379	437	93	0	0
29,380	29,479	441	97	0	0
29,480	29,579	445	101	0	0
29,580	29,679	449	105	0	0
29,680	29,779	453	109	0	0
29,780	29,879	457	113	0	0
	29,979	461	117	0	0
29,880 29,980	30,079	465	121	0	Ő





- 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 But not		Num of Depe		
Least	over	0	1	2	3
30,080	30,179	469	125	0	0
30,180	30,279	473	129	0	0
30,280	30,379	477	133	0	0
30,380	30,479	481	137	0	0
30,480	30,579	485	141	0	0
30,580	30,679	489	145	0	0
30,680	30,779	493	149	Ö	Ö
30,780	30,879	497	153	0	0
30,880	30,979	501	157	0	0
30,980	31,079	505	161	0	0
31,080	31,179	509	165	0	0
31,180	31,279	513	169	0	0
31,280	31,379	517	173	0	0
31,380	31,479	521	177	0	0
31,480	31,579	525	181	Õ	Õ
31,580	31,679	529	185	0	0
31,680	31,779	533	189	0	0
31,780	31,779	537	193	0	0
31,880	31,979	541	197	0	0
31,980	32,079	545	201	0	0
32,080	32,179	549	205	0	0
32,180	32,179	553	209	0	0
32,280	32,379	557	213	0	0
32,380	32,479	561	217	0	0
32,480	32,579	565	221	Ō	Ō
32,580	32,679	569	225	0	0
32,680	32,779	573	229	0	0
32,780	32,879	577	233	0	0
32,880	32,979	581	237	Ö	0
32,980	33,079	585	241	0	0
33,080	33,179	589	245	0	0
33,180	33,279	593	249	Ö	Ō
33,280	33,379	597	253	0	0
33,380	33,479	601	257	0	0
33,480	33,579	605	261	0	0
33,580	33,679	609	265	0	0
33,680	33,779	613	269	Ö	0
33,780	33,879	617	273	0	0
33,880	33,979	621	277	0	0
33,980	34,079	625	281	0	0
34,080	34,179	629	285	0	0
34,180	34,279	635	291	0	0
34,280	34,379	641	297	0	0
34,380	34,479	647	303	0	0
34,480	34,579	653	309	0	0
34,580	34,679	659	315	0	0
34,680	34,779	665	321	0	0
34,780	34,879	671	327	0	0
34,880	34,979	677	333	0	0
34,980	35,079	683	339	0	0
35,080	35,179	689	345	1	0
35,180	35,279	695	351	7	0
35,280	35,379	701	357	13	0
35,380	35,479	707	363	19	0
35,480	35,579	713	369	25	0

If Your Inc	come is But not			nber endents	
Least	over	0	1	2	3
35,580	35,679	719	375	31	0
35,680	35,779	725	381	37	0
35,780	35,879	731	387	43	0
35,880	35,979	737	393	49	0
35,980	36,079	743	399	55	0
36,080	36,179	749	405	61	0
36,180	36,279	755	411	67	Õ
36,280	36,379	761	417	73	0
36,380	36,479	767	423	79	0
36,480	36,579	773	429	85	0
36,580	36,679	779	435	91	0
36,680	36,779	785	441	97	0
36,780	36,879	791	447	103	0
36,880	36,979	797	453	109	0
36,980	37,079	803	459	115	0
37,080	37,179	809	465	121	0
37,180	37,279	815	471	127	0
37,280	37,379	821	477	133	0
37,380	37,479	827	483	139	0
37,480	37,579	833	489	145	0
37,580	37,679	839	495	151	0
37,680	37,779	845	501	157	0
37,780	37,879	851	507	163	0
37,880	37,979	857	513	169	0
37,980	38,079	863	519	175	0
38,080	38,179	869	525	181	0
38,180	38,279	875	531	187	0
38,280	38,379	881	537	193	0
38,380	38,479	887	543	199	0
38,480	38,579	893	549	205	0
38,580	38,679	899	555	211	0
38,680	38,779	905	561	217	0
38,780	38,879	911	567	223	0
38,880 38,980	38,979 39,079	917 923	573 579	229 235	0
39,080	39,179	929	585	241	0
39,180 39,280	39,279 39,379	935 941	591 597	247 253	0
39,380	39,479	947	603	259	0
39,480	39,579	953	609	265	0
39,580	39,679	959		271	0
39,680	39,779	965	615 621	277	0
39,780	39,879	971	627	283	0
39,880	39,979	977	633	289	0
39,980	40,079	983	639	295	0
40,080	40,179	989	645	301	0
40,180	40,279	995	651	307	0
40,280	40,379	1,001	657	313	0
40,380	40,479	1,007	663	319	0
40,480	40,579	1,013	669	325	0
40,580	40,679	1,019	675	331	0
40,680	40,779	1,025	681	337	0
40,780	40,879	1,031	687	343	0
40,880	40,979	1,037	693	349	5
40,980	41,079	1,043	699	355	11

If Your Inc At	ome is But not			nber endents	
Least	over	0	υι υ <del>ε</del> ρι 1	2	3
41,080	41,179	1,049	705	361	17
41,180	41,279	1,055	711	367	23
41,280	41,379	1,061	717	373	29
41,380	41,479	1,067	723	379	35
41,480	41,579	1,073	729	385	41
41,580	41,679	1,079	735 741	391 397	47 53
41,680 41,780	41,779 41,879	1,085	741	403	59
41,880	41,979	1,097	753	409	65
41,980	42,079	1,103	759	415	71
42,080	42,179	1,109	765	421	77
42,180	42,279	1,115	771	427	83
42,280 42,380	42,379 42,479	1,121 1,127	777 783	433 439	89 95
42,380 42,480	42,479	1,127	789	445	101
42,580	42,679	1,139	795	451	107
42,680	42,779	1,145	801	457	113
42,780	42,879	1,151	807	463	119
42,880	42,979	1,157	813	469	125
42,980	43,079	1,163	819	475	131
43,080	43,179	1,169 1,175	825	481 497	137
43,180 43,280	43,279 43,379	1,173	831 837	487 493	143 149
43,380	43,479	1,187	843	499	155
43,480	43,579	1,193	849	505	161
43,580	43,679	1,199	855	511	167
43,680	43,779	1,205	861	517	173
43,780 43,880	43,879 43,979	1,211 1,217	867 873	523 529	179 185
43,980	44,079	1,223	879	535	191
44,080	44,179	1,229	885	541	197
44,180	44,279	1,235	891	547	203
44,280	44,379	1,241	897	553	209
44,380 44,480	44,479 44,570	1,247 1,253	903 ana	559 565	215
	44,579		909	565	221
44,580 44.680	44,679 44,779	1,259 1,265	915 921	571 577	227 233
44,780	44,879	1,271	927	583	239
44,880	44,979	1,277	933	589	245
44,980	45,079	1,283	939	595	251
45,080	45,179	1,289	945	601	257
45,180 45,280	45,279 45,379	1,295 1,301	951 957	607 613	263 269
45,280	45,479	1,307	963	619	275
45,480	45,579	1,313	969	625	281
45,580	45,679	1,319	975	631	287
45,680	45,779	1,325	981	637	293
45,780	45,879	1,332	988	644	300
45,880 45,980	45,979 46,079	1,340 1,348	996 1,004	652 660	308 316
46,080	46,179	1,356	1,012	668	324
46,180	46,179	1,364	1,012	676	332
46,280	46,379	1,372	1,028	684	340
46,380	46,479	1,380	1,036	692	348
46,480	46,579	1,388	1,044	700	356



(continued)

This table gives you credit of \$4,129 for your standard deduction, \$111 for your personal exemption credit, and \$344 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		Number				
At	But not	0	of Dependents			
Least	over	1 200	1 050	700	3	
46,580 46,680	46,679 46,779	1,396 1,404	1,052 1,060	708 716	364 372	
46,780	46,879	1,412	1,068	724	380	
46,880	46,979	1,420	1,076	732	388	
46,980	47,079	1,428	1,084	740	396	
47,080	47,179	1,436	1,092	748	404	
47,180	47,279	1,444	1,100	756	412	
47,280	47,379	1,452	1,108	764	420	
47,380 47,480	47,479 47,579	1,460 1,468	1,116 1,124	772 780	428 436	
47,580	47,679	1,476	1,132	788	444	
47,680	47,779	1,484	1,140	796	452	
47,780	47,879	1,492	1,148	804	460	
47,880	47,979	1,500	1,156	812	468	
47,980	48,079	1,508	1,164	820	476	
48,080	48,179	1,516	1,172	828	484	
48,180 48,280	48,279 48,379	1,524 1,532	1,180 1,188	836 844	492 500	
48,380	48,479	1,540	1,196	852	508	
48,480	48,579	1,548	1,204	860	516	
48,580	48,679	1,556	1,212	868	524	
48,680	48,779	1,564	1,220	876	532	
48,780	48,879	1,572	1,228	884	540	
48,880	48,979	1,580	1,236	892	548	
48,980	49,079	1,588	1,244	900	556	
49,080	49,179	1,596	1,252	908	564	
49,180 49,280	49,279 49,379	1,604 1,612	1,260 1,268	916 924	572 580	
49,380	49,479	1,620	1,276	932	588	
49,480	49,579	1,628	1,284	940	596	
49,580	49,679	1,636	1,292	948	604	
49,680	49,779	1,644	1,300	956	612	
49,780	49,879	1,652	1,308	964	620	
49,880 49,980	49,979 50,079	1,660 1,668	1,316 1,324	972 980	628 636	
50,080	50,179	1,676	1,332	988	644	
50,180	50,279	1,684	1,340	996	652	
50,280	50,379	1,692	1,348	1,004	660	
50,380	50,479	1,700	1,356	1,012	668	
50,480	50,579	1,708	1,364	1,020	676	
50,580	50,679	1,716	1,372	1,028	684	
50,680 50,780	50,779	1,724	1,380	1,036	692 700	
50,780	50,879 50,979	1,732 1,740	1,388 1,396	1,044 1,052	700 708	
50,980	51,079	1,748	1,404	1,060	716	
51,080	51,179	1,756	1,412	1,068	724	
51,180	51,279	1,764	1,420	1,076	732	
51,280	51,379	1,772	1,428	1,084	740	
51,380	51,479	1,780	1,436	1,092	748	
51,480	51,579	1,788	1,444	1,100	756	
51,580	51,679	1,796	1,452	1,108	764	
51,680 51,780	51,779 51,879	1,804 1,812	1,460 1,468	1,116 1,124	772 780	
51,780	51,079	1,820	1,400	1,124	788	
51,980	52,079	1,828	1,484	1,140	796	

If Your Inc	come is		Nu	mber	
At	But not	of Dependents			;
Least	over	0	1	2	3
52,080	52,179	1,836	1,492	1,148	804
52,180	52,279	1,844	1,500	1,156	812
52,280	52,379	1,852	1,508	1,164	820
52,380	52,479	1,860	1,516	1,172	828
52,480	52,579	1,868	1,524	1,180	836
52,580	52,679	1,876	1,532	1,188	844
52,680	52,779	1,884	1,540	1,196	852
52,780	52,879	1,892	1,548	1,204	860
52,880	52,979	1,900	1,556	1,212	868
52,980	53,079	1,908	1,564	1,220	876
53,080	53,179	1,916	1,572	1,228	884
53,180	53,279	1,924	1,580	1,236	892
53,280 53,380	53,379	1,932 1,940	1,588	1,244	900
53,480	53,479 53,579	1,948	1,596 1,604	1,252 1,260	908 916
53,580 53,680	53,679 53,779	1,956 1.964	1,612 1,620	1,268 1,276	924 932
53,780	53,879	1,972	1,628	1,284	940
53,880	53,979	1,980	1,636	1,292	948
53,980	54,079	1,988	1,644	1,300	956
54,080	54,179	1,996	1,652	1,308	964
54,180	54,279	2,004	1,660	1,316	972
54,280	54,379	2,012	1,668	1,324	980
54,380	54,479	2,020	1,676	1,332	988
54,480	54,579	2,028	1,684	1,340	996
54,580	54,679	2,036	1,692	1,348	1,004
54,680	54,779	2,044	1,700	1,356	1,012
54,780	54,879	2,052	1,708	1,364	1,020
54,880	54,979	2,060	1,716	1,372	1,028
54,980	55,079	2,068	1,724	1,380	1,036
55,080	55,179	2,076	1,732	1,388	1,044
55,180	55,279	2,084	1,740	1,396	1,052
55,280 55,380	55,379 55,479	2,092 2,100	1,748 1,756	1,404 1,412	1,060 1,068
55,480	55,579	2,108	1,764	1,420	1,076
55,580	55,679	2,116	1,772	1,428	1,084
55,680	55,779	2,110	1,780	1,436	1,004
55,780	55,879	2,132	1,788	1,444	1,100
55,880	55,979	2,140	1,796	1,452	1,108
55,980	56,079	2,148	1,804	1,460	1,116
56,080	56,179	2,156	1,812	1,468	1,124
56,180	56,279	2,164	1,820	1,476	1,132
56,280	56,379	2,172	1,828	1,484	1,140
56,380	56,479	2,180	1,836	1,492	1,148
56,480	56,579	2,188	1,844	1,500	1,156
56,580	56,679	2,196	1,852	1,508	1,164
56,680	56,779	2,204	1,860	1,516	1,172
56,780 56,880	56,879 56,979	2,214 2,223	1,870 1,879	1,526 1,535	1,182 1,191
56,980	57,079	2,223	1,888	1,544	1,191
57,080 57,180	57,179 57,279	2,242 2,251	1,898 1,907	1,554 1,563	1,210 1,219
57,180	57,379	2,260	1,916	1,572	1,219
57,380	57,479	2,269	1,925	1,581	1,237
57 /190	57 570	2 270	1 025	1 501	1 2/17

**57,480 57,579** 2,279 1,935 1,591 1,247

	14.14					
57,580         57,679         2,288         1,944         1,600         1,265           57,780         57,779         2,297         1,953         1,609         1,275           57,880         57,879         2,307         1,963         1,619         1,275           57,880         58,079         2,325         1,981         1,637         1,293           58,080         58,179         2,335         1,991         1,647         1,303           58,280         58,379         2,353         2,009         1,665         1,321           58,800         58,479         2,362         2,018         1,674         1,330           58,800         58,779         2,390         2,046         1,702         1,358           58,800         58,779         2,390         2,046         1,702         1,358           58,800         58,779         2,400         2,056         1,712         1,368           58,800         58,779         2,409         2,065         1,712         1,368           58,800         59,179         2,428         2,084         1,740         1,386           59,800         59,179         2,428         2,041         1,770 <t< th=""><th></th><th></th><th colspan="4"></th></t<>						
57,680         57,779         2,297         1,953         1,609         1,275           57,880         57,879         2,316         1,972         1,628         1,284           57,980         58,079         2,325         1,981         1,637         1,293           58,080         58,179         2,335         1,991         1,647         1,303           58,280         58,379         2,344         2,000         1,656         1,312           58,380         58,479         2,362         2,018         1,674         1,330           58,680         58,679         2,381         2,037         1,693         1,349           58,680         58,779         2,390         2,046         1,702         1,358           58,880         58,779         2,400         2,056         1,712         1,377           58,880         58,779         2,400         2,055         1,721         1,377           58,880         58,779         2,400         2,056         1,721         1,377           59,800         59,779         2,428         2,084         1,740         1,396           59,800         59,779         2,455         2,111         1,767 <t< th=""><th>Least</th><th>over</th><th>0</th><th>1</th><th>2</th><th>3</th></t<>	Least	over	0	1	2	3
57,780         57,879         2,307         1,963         1,619         1,275           57,880         57,979         2,316         1,972         1,628         1,284           57,980         58,079         2,325         1,981         1,637         1,293           58,080         58,279         2,344         2,000         1,656         1,312           58,280         58,379         2,362         2,018         1,674         1,330           58,480         58,579         2,322         2,028         1,684         1,340           58,580         58,679         2,381         2,037         1,693         1,349           58,680         58,779         2,390         2,046         1,702         1,358           58,880         58,779         2,400         2,065         1,721         1,368           58,880         58,779         2,400         2,065         1,721         1,377           58,980         59,779         2,428         2,084         1,740         1,396           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,579         2,446         2,102         1,755 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>,</th></t<>						,
57,880         57,979         2,316         1,972         1,628         1,284           57,980         58,079         2,325         1,981         1,637         1,293           58,080         58,479         2,335         1,991         1,647         1,303           58,380         58,479         2,353         2,009         1,665         1,321           58,380         58,479         2,362         2,018         1,674         1,330           58,680         58,679         2,381         2,037         1,693         1,349           58,680         58,679         2,390         2,046         1,702         1,358           58,880         58,679         2,409         2,065         1,721         1,377           58,880         58,979         2,409         2,065         1,721         1,377           58,880         59,479         2,443         2,004         1,740         1,386           59,880         59,479         2,445         2,111         1,767         1,423           59,880         59,579         2,446         2,102         1,758         1,414           59,380         59,479         2,452         2,111         1,767 <t< th=""><th></th><th></th><th></th><th></th><th>,</th><th></th></t<>					,	
58,080         58,179         2,335         1,991         1,647         1,303           58,280         58,379         2,344         2,000         1,656         1,312           58,380         58,479         2,352         2,009         1,665         1,321           58,380         58,679         2,372         2,028         1,684         1,340           58,680         58,679         2,390         2,046         1,702         1,358           58,780         58,779         2,490         2,065         1,721         1,377           58,880         58,979         2,409         2,065         1,721         1,377           58,880         59,779         2,428         2,084         1,740         1,396           59,180         59,779         2,428         2,084         1,740         1,396           59,280         59,779         2,428         2,084         1,740         1,405           59,380         59,779         2,483         2,121         1,777         1,433           59,580         59,779         2,483         2,139         1,795         1,451           59,780         59,779         2,483         2,139         1,795 <t< th=""><th>57,880</th><th>57,979</th><th>2,316</th><th>1,972</th><th>1,628</th><th>1,284</th></t<>	57,880	57,979	2,316	1,972	1,628	1,284
58,180         59,279         2,344         2,000         1,655         1,321           58,380         58,379         2,352         2,009         1,665         1,321           58,380         58,479         2,362         2,018         1,674         1,330           58,580         58,679         2,372         2,028         1,684         1,349           58,680         58,779         2,390         2,046         1,702         1,358           58,780         58,879         2,400         2,056         1,721         1,368           58,880         58,979         2,409         2,065         1,721         1,377           58,980         59,179         2,428         2,084         1,740         1,386           59,080         59,179         2,428         2,084         1,740         1,386           59,380         59,779         2,437         2,093         1,749         1,405           59,380         59,579         2,465         2,111         1,767         1,423           59,580         59,679         2,474         2,130         1,786         1,442           59,80         59,779         2,483         2,139         1,795 <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th></th<>						
58,280         58,379         2,353         2,009         1,665         1,321           58,380         58,479         2,362         2,018         1,674         1,330           58,480         58,579         2,372         2,028         1,684         1,340           58,680         58,779         2,390         2,046         1,702         1,358           58,780         58,879         2,400         2,056         1,721         1,377           58,880         59,779         2,418         2,074         1,730         1,386           59,880         59,779         2,448         2,084         1,740         1,396           59,180         59,779         2,446         2,102         1,758         1,414           59,380         59,779         2,446         2,102         1,758         1,414           59,380         59,779         2,483         2,121         1,777         1,433           59,580         59,679         2,474         2,130         1,786         1,442           59,880         59,779         2,483         2,139         1,795         1,451           59,880         59,779         2,483         2,19         1,805 <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th></th<>						
58,480         58,579         2,372         2,028         1,684         1,349           58,580         58,679         2,381         2,037         1,693         1,349           58,680         58,779         2,390         2,046         1,702         1,358           58,880         58,979         2,409         2,065         1,721         1,377           58,980         59,079         2,418         2,074         1,730         1,386           59,080         59,179         2,428         2,084         1,740         1,396           59,180         59,279         2,437         2,093         1,749         1,405           59,380         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,480         59,579         2,483         2,139         1,795         1,451           59,880         59,679         2,483         2,139         1,795         1,451           59,880         59,779         2,483         2,139         1,795         1,451           59,880         59,799         2,502         2,158         1,814 <t< th=""><th>58,280</th><th></th><th>2,353</th><th></th><th>1,665</th><th>1,321</th></t<>	58,280		2,353		1,665	1,321
58,580         58,679         2,381         2,037         1,693         1,349           58,680         58,779         2,390         2,046         1,702         1,358           58,780         58,879         2,400         2,056         1,712         1,368           58,880         59,079         2,418         2,074         1,730         1,386           59,080         59,179         2,428         2,084         1,740         1,396           59,180         59,279         2,437         2,093         1,749         1,405           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,579         2,465         2,111         1,767         1,423           59,480         59,579         2,465         2,111         1,767         1,423           59,880         59,679         2,474         2,130         1,786         1,442           59,880         59,779         2,483         2,139         1,795         1,451           59,880         59,799         2,502         2,158         1,814         1,470           59,880         60,799         2,552         2,161         1,823 <t< th=""><th></th><th> '</th><th></th><th></th><th></th><th></th></t<>		'				
58,680         58,779         2,390         2,046         1,702         1,358           58,880         58,879         2,400         2,065         1,721         1,377           58,980         59,079         2,418         2,074         1,730         1,386           59,080         59,179         2,428         2,084         1,740         1,396           59,180         59,279         2,437         2,093         1,749         1,405           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,480         59,579         2,465         2,121         1,777         1,433           59,580         59,679         2,474         2,130         1,786         1,461           59,880         59,779         2,483         2,139         1,755         1,451           59,880         59,779         2,483         2,139         1,755         1,461           59,880         59,779         2,483         2,149         1,861         1,470           59,880         60,799         2,530         2,188         1,814 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
58,880         58,979         2,409         2,065         1,721         1,376           58,980         59,079         2,418         2,074         1,730         1,386           59,080         59,179         2,428         2,084         1,740         1,396           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,580         59,679         2,474         2,130         1,786         1,442           59,680         59,779         2,483         2,139         1,795         1,451           59,780         59,879         2,502         2,158         1,414         1,470           59,880         59,979         2,502         2,158         1,814         1,470           59,880         59,979         2,502         2,158         1,814         1,470           59,880         60,799         2,552         2,177         1,833         1,489           60,180         60,799         2,552         2,187         1,814         1,470           60,380         60,379         2,586         2,204         1,860 <t< th=""><th></th><th></th><th>,</th><th>,</th><th></th><th>1,358</th></t<>			,	,		1,358
58,980         59,079         2,418         2,074         1,730         1,386           59,180         59,179         2,428         2,084         1,740         1,396           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,580         59,579         2,465         2,121         1,777         1,433           59,680         59,779         2,483         2,139         1,795         1,451           59,880         59,879         2,493         2,149         1,805         1,461           59,880         59,879         2,502         2,158         1,814         1,470           59,880         60,779         2,521         2,167         1,823         1,479           60,80         60,179         2,521         2,177         1,833         1,489           60,280         60,379         2,538         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,799         2,586         2,242         1,881 <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th></th<>						
59,080         59,179         2,428         2,084         1,740         1,396           59,180         59,279         2,437         2,093         1,749         1,405           59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,580         59,679         2,474         2,130         1,786         1,421           59,680         59,779         2,483         2,139         1,795         1,451           59,880         59,979         2,502         2,158         1,814         1,470           59,880         59,979         2,502         2,158         1,814         1,470           59,880         60,079         2,511         2,167         1,823         1,479           60,080         60,179         2,521         2,177         1,833         1,489           60,280         60,379         2,530         2,185         1,842         1,498           60,380         60,479         2,548         2,204         1,860         1,516           60,380         60,799         2,558         2,241         1,870 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
59,280         59,379         2,446         2,102         1,758         1,414           59,380         59,479         2,455         2,111         1,767         1,423           59,480         59,579         2,465         2,121         1,777         1,433           59,580         59,679         2,474         2,130         1,786         1,442           59,680         59,779         2,483         2,139         1,795         1,451           59,880         59,879         2,502         2,158         1,814         1,470           59,880         60,079         2,521         2,167         1,823         1,479           60,80         60,179         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,507           60,380         60,379         2,538         2,195         1,851         1,507           60,480         60,579         2,586         2,204         1,860         1,516           60,580         60,679         2,586         2,242         1,881         1,544           60,780         60,799         2,586         2,242         1,881 <th< th=""><th>59,080</th><th>59,179</th><th>2,428</th><th>2,084</th><th>1,740</th><th>1,396</th></th<>	59,080	59,179	2,428	2,084	1,740	1,396
59,380         59,479         2,455         2,111         1,767         1,423           59,480         59,579         2,465         2,121         1,777         1,433           59,580         59,679         2,474         2,130         1,786         1,442           59,680         59,779         2,483         2,139         1,795         1,451           59,880         59,979         2,502         2,158         1,814         1,470           59,980         60,079         2,521         2,167         1,823         1,479           60,080         60,179         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,780         60,679         2,567         2,223         1,879         1,526           60,780         60,779         2,595         2,224         1,89         1,544           60,780         60,799         2,595         2,223         1,88						
59,480         59,579         2,465         2,121         1,777         1,433           59,580         59,679         2,474         2,130         1,786         1,442           59,680         59,779         2,483         2,139         1,795         1,451           59,780         59,879         2,493         2,149         1,805         1,461           59,880         59,979         2,502         2,158         1,814         1,470           59,980         60,797         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,530         2,186         1,842         1,498           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,579         2,558         2,214         1,870         1,526           60,780         60,679         2,567         2,223         1,881         1,544           60,780         60,779         2,595         2,2251         1,907         1,563           60,880         60,979         2,595         2,251         1,907         <		-				
59,680         59,779         2,483         2,139         1,795         1,451           59,780         59,879         2,493         2,149         1,805         1,461           59,880         59,979         2,502         2,158         1,814         1,470           59,980         60,079         2,511         2,167         1,823         1,479           60,080         60,179         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,779         2,576         2,232         1,879         1,536           60,800         60,779         2,576         2,223         1,879         1,554           60,800         60,779         2,567         2,221         1,898         1,544           60,800         60,779         2,562         2,222         1,898         1,544           60,800         61,079         2,641         2,270         1,926 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
59,780         59,879         2,493         2,149         1,805         1,461           59,880         59,979         2,502         2,158         1,814         1,470           59,980         60,079         2,511         2,167         1,823         1,479           60,080         60,179         2,521         2,177         1,833         1,489           60,280         60,379         2,530         2,186         1,842         1,498           60,380         60,479         2,539         2,195         1,851         1,507           60,380         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,567         2,232         1,888         1,544           60,780         60,779         2,576         2,232         1,888         1,544           60,880         60,779         2,567         2,223         1,888         1,544           60,880         60,779         2,567         2,222         1,888         1,554           60,880         61,779         2,562         2,2251         1,907         1,563           60,980         61,179         2,614         2,270         1,926         <			,			
59,880         59,979         2,502         2,158         1,814         1,470           59,980         60,079         2,511         2,167         1,823         1,479           60,080         60,179         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,576         2,223         1,888         1,544           60,780         60,879         2,586         2,242         1,888         1,544           60,880         60,979         2,595         2,251         1,907         1,563           60,880         61,079         2,604         2,260         1,916         1,572           61,800         61,179         2,614         2,270         1,926         1,582           61,380         61,479         2,641         2,297         1,935 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>,</th></t<>						,
60,080         60,179         2,521         2,177         1,833         1,489           60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,576         2,223         1,888         1,544           60,780         60,879         2,586         2,242         1,888         1,544           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,287         1,935         1,591           61,380         61,379         2,661         2,307         1,963         1,619           61,480         61,579         2,661         2,316         1,972 <t< th=""><th>59,880</th><th>59,979</th><th>2,502</th><th>2,158</th><th>1,814</th><th>1,470</th></t<>	59,880	59,979	2,502	2,158	1,814	1,470
60,180         60,279         2,530         2,186         1,842         1,498           60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,567         2,223         1,879         1,535           60,680         60,779         2,576         2,232         1,888         1,544           60,780         60,879         2,586         2,242         1,898         1,554           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,661         2,316         1,972 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
60,280         60,379         2,539         2,195         1,851         1,507           60,380         60,479         2,548         2,204         1,860         1,516           60,480         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,567         2,223         1,879         1,535           60,680         60,779         2,576         2,232         1,888         1,544           60,780         60,879         2,586         2,242         1,898         1,554           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,380         61,379         2,641         2,297         1,953         1,609           61,480         61,579         2,661         2,307         1,963         1,619           61,580         61,679         2,660         2,316         1,972 <t< th=""><th></th><th></th><th>,</th><th></th><th></th><th></th></t<>			,			
60,480         60,579         2,558         2,214         1,870         1,526           60,580         60,679         2,567         2,223         1,878         1,535           60,680         60,779         2,576         2,232         1,888         1,544           60,780         60,879         2,586         2,242         1,898         1,554           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,619           61,580         61,679         2,661         2,307         1,963         1,619           61,880         61,779         2,669         2,325         1,981         1,637           61,880         61,979         2,688         2,344         2,000 <t< th=""><th>60,280</th><th>60,379</th><th>2,539</th><th>2,195</th><th>1,851</th><th>1,507</th></t<>	60,280	60,379	2,539	2,195	1,851	1,507
60,580         60,679         2,567         2,223         1,879         1,535           60,680         60,779         2,576         2,232         1,888         1,544           60,780         60,879         2,586         2,242         1,898         1,554           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,669         2,325         1,981         1,637           61,880         61,879         2,689         2,325         1,991         1,647           61,890         62,799         2,680         2,344         2,000 <t< th=""><th></th><th></th><th>,</th><th>,</th><th></th><th></th></t<>			,	,		
60,680         60,779         2,576         2,232         1,888         1,544           60,780         60,879         2,586         2,242         1,898         1,554           60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,380         61,379         2,632         2,288         1,944         1,600           61,380         61,579         2,651         2,307         1,953         1,609           61,480         61,579         2,660         2,316         1,972         1,628           61,580         61,679         2,660         2,316         1,972         1,628           61,880         61,779         2,669         2,325         1,981         1,637           61,880         61,799         2,688         2,344         2,000         1,665           61,980         62,779         2,767         2,353         2,019 <t< th=""><th></th><th></th><th></th><th>-</th><th></th><th></th></t<>				-		
60,880         60,979         2,595         2,251         1,907         1,563           60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,669         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,880         61,879         2,689         2,335         1,991         1,647           61,890         2,689         2,344         2,009         1,656           61,990         2,697         2,353         2,009         1,656           62,800         62,179         2,707         2,363         2,019         1,656           62,3	60,680	60,779				
60,980         61,079         2,604         2,260         1,916         1,572           61,080         61,179         2,614         2,270         1,926         1,582           61,180         61,279         2,623         2,279         1,935         1,591           61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,680         61,679         2,660         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,880         61,979         2,689         2,325         1,991         1,647           61,980         62,979         2,689         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,180         62,179         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
61,180         61,279         2,623         2,279         1,935         1,591           61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,660         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,880         61,879         2,688         2,344         2,000         1,656           61,980         62,979         2,688         2,344         2,009         1,656           61,980         62,779         2,707         2,363         2,009         1,656           62,980         62,179         2,707         2,363         2,009         1,656           62,380         62,379         2,716         2,372         2,028         1,684           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056 <t< th=""><th></th><th> '</th><th></th><th></th><th></th><th></th></t<>		'				
61,280         61,379         2,632         2,288         1,944         1,600           61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,660         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,780         61,879         2,689         2,325         1,991         1,647           61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           61,980         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,683           62,380         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056 <t< th=""><th>,</th><th></th><th></th><th></th><th></th><th></th></t<>	,					
61,380         61,479         2,641         2,297         1,953         1,609           61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,660         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,780         61,879         2,679         2,335         1,991         1,647           61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,180         62,179         2,707         2,363         2,019         1,675           62,280         62,379         2,725         2,381         2,028         1,684           62,380         62,479         2,732         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056         1,721           62,580         62,679         2,752         2,488         2,074 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
61,480         61,579         2,651         2,307         1,963         1,619           61,580         61,679         2,660         2,316         1,972         1,628           61,680         61,779         2,669         2,325         1,981         1,637           61,780         61,879         2,689         2,335         1,991         1,647           61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,180         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056         1,712           62,580         62,679         2,753         2,409         2,055         1,721           62,780         62,879         2,762         2,418         2,074 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
61,680         61,779         2,669         2,325         1,981         1,637           61,780         61,879         2,679         2,335         1,991         1,647           61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,080         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056         1,712           62,580         62,679         2,753         2,409         2,055         1,721           62,780         62,879         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093 <t< th=""><th>61,480</th><th></th><th>2,651</th><th></th><th></th><th></th></t<>	61,480		2,651			
61,780         61,879         2,679         2,335         1,991         1,647           61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,080         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056         1,712           62,580         62,679         2,753         2,409         2,055         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749			,		,	,
61,880         61,979         2,688         2,344         2,000         1,656           61,980         62,079         2,697         2,353         2,009         1,665           62,080         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,056         1,712           62,580         62,679         2,753         2,409         2,055         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749						
62,080         62,179         2,707         2,363         2,019         1,675           62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,055         1,721           62,680         62,779         2,752         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749	61,880	61,979	2,688	2,344	2,000	1,656
62,180         62,279         2,716         2,372         2,028         1,684           62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,055         1,712           62,580         62,679         2,753         2,409         2,065         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749						-
62,280         62,379         2,725         2,381         2,037         1,693           62,380         62,479         2,734         2,390         2,046         1,702           62,480         62,579         2,744         2,400         2,055         1,712           62,580         62,679         2,753         2,409         2,065         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749						
62,480         62,579         2,744         2,400         2,056         1,712           62,580         62,679         2,753         2,409         2,065         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749	62,280	62,379	2,725	2,381	2,037	1,693
62,580         62,679         2,753         2,409         2,065         1,721           62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749						
62,680         62,779         2,762         2,418         2,074         1,730           62,780         62,879         2,772         2,428         2,084         1,740           62,880         62,979         2,781         2,437         2,093         1,749						
<b>62,880 62,979</b> 2,781 2,437 2,093 1,749	62,680	62,779	2,762	2,418	2,074	1,730
				,		



Single (continued)

- 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		Number of Penendente				
At Least	But not over	0	of Dep	endents 2	3	
63,080	63,179	2,800	2,456	2,112	1,768	
63,180	63,279	2,809	2,465	2,121	1,777	
63,280	63,379	2,818	2,474	2,130	1,786	
63,380	63,479	2,827	2,483	2,139	1,795	
63,480	63,579	2,837	2,493	2,149	1,805	
63,580 63,680	63,679	2,846 2,855	2,502 2,511	2,158 2,167	1,814 1,823	
63,780	63,779 63,879	2,865	2,521	2,177	1,833	
63,880	63,979	2,874	2,530	2,186	1,842	
63,980	64,079	2,883	2,539	2,195	1,851	
64,080	64,179	2,893	2,549	2,205	1,861	
64,180	64,279	2,902	2,558	2,214	1,870	
64,280 64,380	64,379 64,479	2,911 2,920	2,567 2,576	2,223 2,232	1,879 1,888	
64,480	64,579	2,920	2,576	2,232	1,898	
64,580	64,679	2,939	2,595	2,251	1,907	
64,680	64,779	2,939	2,604	2,260	1,916	
64,780	64,879	2,958	2,614	2,270	1,926	
64,880	64,979	2,967	2,623	2,279	1,935	
64,980	65,079	2,976	2,632	2,288	1,944	
65,080	65,179	2,986	2,642	2,298	1,954	
65,180 65,280	65,279 65,379	2,995 3,004	2,651 2,660	2,307 2,316	1,963 1,972	
65,380	65,479	3,013	2,669	2,325	1,981	
65,480	65,579	3,023	2,679	2,335	1,991	
65,580	65,679	3,032	2,688	2,344	2,000	
65,680	65,779	3,041	2,697	2,353	2,009	
65,780	65,879	3,051	2,707	2,363	2,019	
65,880 65,980	65,979 66,079	3,060 3,069	2,716 2,725	2,372 2,381	2,028 2,037	
66,080	66,179	3,079	2,735	2,391	2,047	
66,180	66,279	3,088	2,744	2,400	2,047	
66,280	66,379	3,097	2,753	2,409	2,065	
66,380	66,479	3,106	2,762	2,418	2,074	
66,480	66,579	3,116	2,772	2,428	2,084	
66,580	66,679	3,125	2,781	2,437	2,093	
66,680 66,780	66,779 66,879	3,134 3,144	2,790 2,800	2,446 2,456	2,102 2,112	
66,880	66,979	3,153	2,809	2,465	2,112	
66,980	67,079	3,162	2,818	2,474	2,130	
67,080	67,179	3,172	2,828	2,484	2,140	
67,180	67,279	3,181	2,837	2,493	2,149	
67,280	67,379	3,190 3,199	2,846	2,502	2,158	
67,380 67,480	67,479 67,579	3,199	2,855 2,865	2,511 2,521	2,167 2,177	
67,580	67,679	3,218	2,874	2,530	2,186	
67,680	67,779	3,227	2,883	2,539	2,100	
67,780	67,879	3,237	2,893	2,549	2,205	
67,880	67,979	3,246	2,902	2,558	2,214	
67,980	68,079	3,255	2,911	2,567	2,223	
68,080	68,179	3,265	2,921	2,577	2,233	
68,180 68,280	68,279 68,379	3,274 3,283	2,930 2,939	2,586 2,595	2,242 2,251	
68,380	68,479	3,292	2,948	2,604	2,260	
68,480	68,579	3,302	2,958	2,614	2,270	

If Your Inc		Number of Dependents			
At Least	But not over	0	υι υεμ 1	Jenuenis 2	3
68,580	68,679	3,311	2,967	2,623	2,279
68,680	68,779	3,320	2,976	2,632	2,288
68,780	68,879	3,330	2,986	2,642	2,298
68,880	68,979	3,339	2,995	2,651	2,307
68,980	69,079	3,348	3,004	2,660	2,316
69,080 69,180	69,179 69,279	3,358 3,367	3,014 3,023	2,670 2,679	2,326 2,335
69,280	69,379	3,376	3,023	2,688	2,344
69,380	69,479	3,385	3,041	2,697	2,353
69,480	69,579	3,395	3,051	2,707	2,363
69,580	69,679	3,404	3,060	2,716	2,372
69,680	69,779	3,413	3,069	2,725	2,381
69,780 69,880	69,879 69,979	3,423 3,432	3,079 3,088	2,735 2,744	2,391 2,400
69,980	70,079	3,441	3,097	2,753	2,409
70,080	70,179	3,451	3,107	2,763	2,419
70,180	70,279	3,460	3,116	2,772	2,428
70,280	70,379	3,469	3,125	2,781	2,437
70,380	70,479	3,478 3,488	3,134	2,790	2,446
70,480	70,579		3,144	2,800	2,456
70,580 70,680	70,679 70,779	3,497 3,506	3,153 3,162	2,809 2,818	2,465 2,474
70,780	70,879	3,516	3,172	2,828	2,484
70,880	70,979	3,525	3,181	2,837	2,493
70,980	71,079	3,534	3,190	2,846	2,502
71,080	71,179	3,544	3,200	2,856	2,512
71,180	71,279	3,553	3,209	2,865	2,521
71,280 71,380	71,379 71,479	3,562 3,571	3,218 3,227	2,874 2,883	2,530 2,539
71,480	71,579	3,581	3,237	2,893	2,549
71,580	71,679	3,590	3,246	2,902	2,558
71,680	71,779	3,599	3,255	2,911	2,567
71,780	71,879	3,609	3,265	2,921	2,577
71,880 71,980	71,979 72,079	3,618 3,627	3,274 3,283	2,930 2,939	2,586 2,595
72,080	72,179	3,637	3,293	2,949	2,605
72,180	72,279	3,646	3,302	2,958	2,614
72,280	72,379	3,655	3,311	2,967	2,623
72,380	72,479	3,664	3,320	2,976	2,632
72,480	72,579	3,674	3,330	2,986	2,642
72,580 72,680	72,679 72 779	3,683	3,339	2,995 3 004	2,651 2,660
72,680 72,780	72,779	3,692	3,348	3,004	2,660
72,880	72,979	3,711	3,367	3,023	2,679
72,980	73,079	3,720	3,376	3,032	2,688
73,080	73,179	3,730	3,386	3,042	2,698
73,180 73,280	73,279 73,379	3,739 3,748	3,395 3,404	3,051 3,060	2,707 2,716
73,280	73,479	3,757	3,413	3,069	2,710
73,480	73,579	3,767	3,423	3,079	2,735
73,580	73,679	3,776	3,432	3,088	2,744
73,680	73,779	3,785	3,441	3,097	2,753
73,780	73,879	3,795	3,451	3,107	2,763
73,880 73,980	73,979 74,079	3,804 3,813	3,460 3,469	3,116 3,125	2,772 2,781
10,500	17,013	0,010	U,7UJ	0,120	۷,101

If Your Inco	ome is		Nu	mber	
At	But not		of Dep 1	endents	3
Least 74,080	over 74,179	3,823	3,479	<b>2</b> 3,135	2,791
74,000	74,179	3,832	3,488	3,144	2,800
74,280	74,379	3,841	3,497	3,153	2,809
74,380 74,480	74,479 74,579	3,850 3,860	3,506 3,516	3,162 3,172	2,818 2,828
74,580	74,679	3,869	3,525	3,181	2,837
74,680	74,779	3,878	3,534	3,190	2,846
74,780	74,879	3,888	3,544	3,200	2,856
74,880 74,980	74,979 75,079	3,897 3,906	3,553 3,562	3,209 3,218	2,865 2,874
75,080	75,179	3,916	3,572	3,228	2,884
75,080 75,180	75,179	3,925	3,581	3,220	2,893
75,280	75,379	3,934	3,590	3,246	2,902
75,380 75,480	75,479 75,570	3,943	3,599	3,255	2,911
75,480	75,579	3,953	3,609	3,265	2,921
75,580 75,680	75,679 75,779	3,962 3,971	3,618 3,627	3,274 3,283	2,930 2.939
75,780	75,879	3,981	3,637	3,293	2,949
75,880 75,080	75,979 76,079	3,990	3,646 3,655	3,302	2,958
75,980	76,179	3,999 4,009	3,665	3,311	2,967 2,977
76,080 76,180	76,179	4,009	3,674	3,330	2,986
76,280	76,379	4,027	3,683	3,339	2,995
76,380	76,479 76,579	4,036 4.046	3,692	3,348 3,358	3,004 3,014
76,480		,	3,702		
76,580 76,680	76,679 76,779	4,055 4,064	3,711 3,720	3,367 3,376	3,023 3,032
76,780	76,879	4,074	3,730	3,386	3,042
76,880 76,980	76,979 77,079	4,083 4,092	3,739 3,748	3,395 3,404	3,051 3,060
77,080	77,179	4,102	3,758	3,414	3,070
77,180	77,279	4,102	3,767	3,423	3,070
77,280	77,379	4,120	3,776	3,432	3,088
77,380 77,480	77,479 77,579	4,129 4,139	3,785 3,795	3,441 3,451	3,097 3,107
77,580	77,679	4,148	3,804	3,460	3,116
77,680	77,779	4,157	3,813	3,469	3,110
77,780	77,879	4,167	3,823	3,479	3,135
77,880 77,980	77,979 78,079	4,176 4,185	3,832 3,841	3,488 3,497	3,144 3,153
78,080	78,179	4,195	3.851	3,507	3,163
78,180	78,279	4,204		3,516	3,172
78,280	78,379	4,213	3,869	3,525	3,181
78,380 78,480	78,479 78,579	4,222 4,232	3,878 3,888	3,534 3,544	3,190 3,200
78,580	78,679	4,241	3,897	3,553	3,209
78,680	78,779	4,250	3,906	3,562	3,218
78,780	78,879	4,260	3,916	3,572	3,228
78,880 78,980	78,979 79,079	4,269 4,278	3,925 3,934	3,581 3,590	3,237 3,246
79,080	79,179	4,288	3,944	3,600	3,256
79,180	79,279	4,297	3,953	3,609	3,265
79,280 79,380	79,379 79,479	4,306 4,315	3,962 3,971	3,618 3,627	3,274 3,283
79,380	79,579	4,315	3,981	3,637	3,293



(continued)

This table gives you credit of \$4,129 for your standard deduction, \$111 for your personal exemption credit, and \$344 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		Number				
At Least	But not over	0	of Dep	endents 2	3	
79,580	79,679	4,334	3,990	3,646	3,302	
79,680	79,779	4,343	3,999	3,655	3,311	
79,780	79,879	4,353	4,009	3,665	3,321	
79,880 79,980	79,979 80,079	4,362 4,371	4,018 4,027	3,674 3,683	3,330 3,339	
80,080	80,179	4,381	4,037	3,693	3,349	
80,180	80,279	4,390	4,046	3,702	3,358	
80,280	80,379	4,399	4,055	3,711	3,367	
80,380 80,480	80,479 80,579	4,408 4,418	4,064 4,074	3,720 3,730	3,376 3,386	
80,580	80,679	4,427	4,083	3,739	3,395	
80,680	80,779	4,436	4,003	3,748	3,404	
80,780	80,879	4,446	4,102	3,758	3,414	
80,880	80,979	4,455	4,111	3,767	3,423	
80,980	81,079	4,464	4,120	3,776	3,432	
81,080 81,180	81,179 81,279	4,474 4,483	4,130 4,139	3,786 3,795	3,442 3,451	
81,280	81,379	4,492	4,148	3,804	3,460	
81,380	81,479	4,501	4,157	3,813	3,469	
81,480	81,579	4,511	4,167	3,823	3,479	
81,580 81,680	81,679 81,779	4,520 4,529	4,176 4,185	3,832 3,841	3,488 3,497	
81,780	81,879	4,539	4,195	3,851	3,507	
81,880	81,979	4,548	4,204	3,860	3,516	
81,980	82,079	4,557	4,213	3,869	3,525	
82,080	82,179	4,567	4,223	3,879	3,535	
82,180 82,280	82,279 82,379	4,576 4,585	4,232 4,241	3,888 3,897	3,544 3,553	
82,380	82,479	4,594	4,250	3,906	3,562	
82,480	82,579	4,604	4,260	3,916	3,572	
82,580	82,679	4,613	4,269	3,925	3,581	
82,680 82,780	82,779 82,879	4,622 4,632	4,278 4,288	3,934 3,944	3,590 3,600	
82,880	82,979	4,641	4,297	3,953	3,609	
82,980	83,079	4,650	4,306	3,962	3,618	
83,080	83,179	4,660	4,316	3,972	3,628	
83,180 83,280	83,279 83,379	4,669 4,678	4,325 4,334	3,981	3,637 3,646	
83,380	83,479	4,687	4,343	3,999	3,655	
83,480	83,579	4,697	4,353	4,009	3,665	
83,580	83,679	4,706	4,362	4,018	3,674	
83,680 83,780	83,779 83,879	4,715 4,725	4,371 4 381	4,027 4,037	3,683 3,693	
83,880	83,979	4,734	4,381 4,390	4,046	3,702	
83,980	84,079	4,743	4,399	4,055	3,711	
84,080	84,179	4,753	4,409	4,065	3,721	
84,180 84,280	84,279 84,379	4,762 4,771	4,418 4,427	4,074 4,083	3,730 3,739	
84,380	84,479	4,780	4,436	4,003	3,748	
84,480	84,579	4,790	4,446	4,102	3,758	
84,580	84,679	4,799	4,455	4,111	3,767	
84,680 84,780	84,779	4,808 4,818	4,464	4,120 4,130	3,776	
84,780 84,880	84,879 84,979	4,818	4,474 4,483	4,130	3,786 3,795	
84,980	85,079	4,836	4,492	4,148	3,804	

endents	to find the	e lax ar	nount ti	пат арр	nes to y
	come is			mber	
At Least	But not over	0	ot Dep 1	pendents 2	3
85,080	85,179	4,846	4,502	4,158	3,814
85,180 85,280	85,279 85,370	4,855	4,511	4,167	3,823
85,280 85,380	85,379 85,479	4,864 4,873	4,520 4,529	4,176 4,185	3,832 3,841
85,480	85,579	4,883	4,539	4,195	3,851
85,580	85,679	4,892	4,548	4,204	3,860
85,680 85,780	85,779 85,879	4,901 4,911	4,557 4,567	4,213 4,223	3,869 3,879
85,880	85,979	4,920	4,576	4,232	3,888
85,980	86,079	4,929	4,585	4,241	3,897
86,080	86,179	4,939	4,595	4,251	3,907
86,180 86,280	86,279 86,379	4,948 4,957	4,604 4,613	4,260 4,269	3,916 3,925
86,380	86,479	4,966	4,622	4,278	3,934
86,480	86,579	4,976	4,632	4,288	3,944
86,580	86,679	4,985	4,641	4,297	3,953
86,680 86,780	86,779 86,879	4,994 5,004	4,650 4,660	4,306 4,316	3,962 3,972
86,880	86,979	5,013	4,669	4,325	3,981
86,980	87,079	5,022	4,678	4,334	3,990
87,080 87 180	87,179 87 270	5,032	4,688	4,344	4,000
87,180 87,280	87,279 87,379	5,041 5,050	4,697 4,706	4,353 4,362	4,009 4,018
87,380	87,479	5,059	4,715	4,371	4,027
87,480	87,579	5,069	4,725	4,381	4,037
87,580 87 680	87,679 87 770	5,078	4,734 4.743	4,390	4,046
87,680 87,780	87,779 87,879	5,087 5,097	4,743 4,753	4,399 4,409	4,055 4,065
87,880	87,979	5,106	4,762	4,418	4,074
87,980	88,079	5,115	4,771	4,427	4,083
88,080 88,180	88,179 88,279	5,125 5,134	4,781 4,790	4,437 4,446	4,093 4,102
88,280	88,379	5,134	4,799	4,445	4,111
88,380	88,479	5,152	4,808	4,464	4,120
88,480	88,579	5,162	4,818	4,474	4,130
88,580 88,680	88,679 88,779	5,171 5,180	4,827 4,836	4,483 4,492	4,139 4,148
88,780	88,879	5,190	4,846	4,502	4,158
88,880	88,979	5,199	4,855	4,511	4,167
88,980 on non	89,079	5,208	4,864	4,520	4,176
89,080 89,180	89,179 89,279	5,218 5,227	4,874 4,883	4,530 4,539	4,186 4,195
89,280	89,379	5,236	4,892	4,548	4,204
89,380 89,480	89,479 89,579	5,245 5,255	4,901 4,911	4,557 4,567	4,213 4,223
89,580			-	4,567	
89,680	89,679 89,779	5,264 5,273	4,920 4,929	4,576 4,585	4,232 4,241
89,780	89,879	5,283	4,939	4,595	4,251
89,880 89,980	89,979 90,079	5,292 5,301	4,948 4,957	4,604 4,613	4,260 4,269
90,080	90,179	5,311	4,967	4,623	4,279
90,180	90,279	5,320	4,976	4,632	4,288
90,280	90,379	5,329	4,985	4,641	4,297
90,380	90,479	5,338	4,994 5,004	4,650	4,306

**90,480 90,579** 5,348 5,004 4,660 4,316

If Your Inc				mber	
At Least	But not over	0	of Dep 1	endents 2	3
90.580	90,679	5,357	5.013	4,669	4,325
90,680	90,779	5,366	5,022	4,678	4,334
90,780	90,879	5,376	5,032	4,688	4,344
90,880 90,980	90,979 91,079	5,385 5,394	5,041 5,050	4,697 4,706	4,353 4,362
91,080	91,179	5,404	5,060	4,716	4,372
91,180	91,279	5,413	5,069	4,725	4,381
91,280 91,380	91,379 91,479	5,422 5.431	5,078 5,087	4,734 4,743	4,390 4.399
91,480	91,579	5,441	5,007	4,753	4,409
91,580	91,679	5,450	5,106	4,762	4,418
91,680	91,779	5,459	5,115	4,771	4,427
91,780 91,880	91,879 91,979	5,469 5,478	5,125 5,134	4,781 4,790	4,437 4,446
91,980	92,079	5,487	5,143	4,799	4,455
92,080	92,179	5,497	5,153	4,809	4,465
92,180	92,279	5,506	5,162	4,818	4,474
92,280 92,380	92,379 92,479	5,515 5,524	5,171 5,180	4,827 4,836	4,483 4,492
92,480	92,579	5,534	5,190	4,846	4,502
92,580	92,679	5,543	5,199	4,855	4,511
92,680 92,780	92,779 92,879	5,552 5,562	5,208 5,218	4,864 4,874	4,520 4,530
92,880	92,979	5,571	5,227	4,883	4,539
92,980	93,079	5,580	5,236	4,892	4,548
93,080	93,179	5,590	5,246	4,902	4,558
93,180 93,280	93,279 93,379	5,599 5,608	5,255 5,264	4,911 4,920	4,567 4,576
93,380	93,479	5,617	5,273	4,929	4,585
93,480	93,579	5,627	5,283	4,939	4,595
93,580 93,680	93,679 93,779	5,636 5,645	5,292 5,301	4,948 4,957	4,604 4,613
93,780	93,879	5,655	5,311	4,967	4,623
93,880	93,979	5,664	5,320	4,976	4,632
93,980	94,079	5,673	5,329	4,985	4,641
94,080 94,180	94,179 94,279	5,683 5,692	5,339 5,348	4,995 5.004	4,651 4,660
94,280	94,379	5,701	5,357	5,013	4,669
94,380 94,480	94,479 94,579	5,710 5,720	5,366 5,376	5,022 5,032	4,678 4,688
94,580	94,679	5.729	5,385	5,032	4,697
94,680	94,779	5,738	5,394	5,050	4,706
94,780	94,879	5,748	5,404	5,060	4,716
94,880 94,980	94,979 95,079	5,757 5,766	5,413 5,422	5,069 5,078	4,725 4,734
95,080	95,179	5,776	5,432	5,088	4,744
95,180	95,279	5,785	5,441	5,097	4,753
95,280 95,380	95,379 95,479	5,794 5,803	5,450 5,459	5,106 5,115	4,762 4,771
95,480	95,579	5,813	5,469	5,125	4,771
95,580	95,679	5,822	5,478	5,134	4,790
95,680	95,779 05,870	5,831	5,487	5,143	4,799
95,780 95,880	95,879 95,979	5,841 5,850	5,497 5,506	5,153 5,162	4,809 4,818
95,980	96,079	5,859	5,515	5,171	4,827





- 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				mber	
At Least	But not over	0	01 Dep	endents 2	3
96,080	96,179	5,869	5,525	5,181	4,837
96,180	96,279	5,878	5,534 5,543	5,190 5,199	4,846
96,280 96,380	96,379 96,479	5,887 5.896	5,552	5,208	4,855 4,864
96,480	96,579	5,906	5,562	5,218	4,874
96,580	96,679	5,915	5,571	5,227	4,883
96,680	96,779	5,924	5,580	5,236	4,892
96,780	96,879	5,934	5,590	5,246	4,902
96,880 96,980	96,979 97,079	5,943 5,952	5,599 5,608	5,255 5,264	4,911 4,920
97,080	97,179	5,962	5,618	5,274	4,930
97,180	97,279	5,971	5,627	5,283	4,939
97,280	97,379	5,980	5,636	5,292	4,948
97,380 97,480	97,479 97,579	5,989 5,999	5,645 5,655	5,301 5,311	4,957 4,967
97,580	97,679	6,008	5,664	5,320	4,976
97,680	97,779	6,017	5,673	5,329	4,985
97,780	97,879	6,027	5,683	5,339	4,995
97,880	97,979	6,036	5,692	5,348	5,004
97,980	98,079	6,045	5,701	5,357	5,013
98,080	98,179	6,055	5,711	5,367	5,023
98,180	98,279	6,064	5,720	5,376	5,032
98,280	98,379	6,073	5,729	5,385	5,041
98,380 98,480	98,479 98,579	6,082 6,092	5,738 5,748	5,394 5,404	5,050 5,060

If Your In	come is		Nu	mber	
At	But not		of De	pendents	
Least	over	0	1	2	3
98.580	98.679	6.101	5.757	5.413	5.069
98.680	98.779	6.110	5.766	5.422	5.078
98.780	98.879	6.120	5.776	5.432	5.088
98.880	98.979	6.129	5.785	5.441	5.097
98,980	99,079	6,138	5,794	5,450	5,106
99,080	99,179	6,148	5,804	5,460	5,116
99,180	99,279	6,157	5,813	5,469	5,125
99,280	99,379	6,166	5,822	5,478	5,134
99,380	99,479	6,175	5,831	5,487	5,143
99,480	99,579	6,185	5,841	5,497	5,153
99.580	99.679	6.194	5.850	5.506	5.162
99,680	99,779	6.203	5,859	5,515	5,171
99,780	99,879	6,213	5,869	5,525	5,181
99,880	99,979	6,222	5,878	5,534	5,190
99,980	100,000	6,231	5,887	5,543	5,199
					· ·

If Your Inc At	ome is But not		Numl of Deper		
Least	over	0	1	2	3
FORM 5	INCOME 40, OR FIL nd e-file. 0	E ONL	INE TH	ROUG	

## Married/RDP Filing Jointly or Qualifying Widow(er)

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

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

At Least         But not over         0         1         2         3           0         27,409         27,508         2         0         0         0         27,509         27,508         2         0         0         0         27,509         27,608         4         0         0         0         0         27,709         27,808         8         0         0         0         0         27,709         27,808         8         0         0         0         0         27,909         28,008         12         0         0         0         0         27,909         28,008         12         0         0         0         0         228,009         28,108         14         0         0         0         28,009         28,108         14         0         0         0         28,209         28,308         18         0         0         0         0         28,209         28,308         18         0         0         0         28,309         28,408         22         0         0         0         0         28,309         28,508         22         0         0         0         28,809         28,508         28         0         0	If Your Inc	ome is		Numl	ber	
0         27,408         0         0         0           27,409         27,508         2         0         0           27,509         27,608         4         0         0           27,609         27,708         6         0         0           27,709         27,808         8         0         0           27,909         28,008         12         0         0           28,109         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,309         28,408         20         0         0         0           28,409         28,508         22         0         0         0           28,509         28,608         24         0         0         0           28,609         28,708         26         0         0         0           28,809         28,908         30         0         0         0           28,809         28,908         36         0         0         0           28,809         29,908         36         0         0         0						
27,409         27,508         2         0         0         0           27,509         27,608         4         0         0         0           27,709         27,808         8         0         0         0           27,809         27,908         10         0         0         0           27,809         27,908         10         0         0         0           27,809         28,088         12         0         0         0           28,009         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,309         28,308         18         0         0         0           28,409         28,508         22         0         0         0           28,609         28,608         24         0         0         0           28,709         28,908         30         0         0         0           28,809         29,008         30         0         0         0           28,909         29,108         34         0         0         0           29,109 <th>Least</th> <th>over</th> <th>0</th> <th>1</th> <th>2</th> <th>3</th>	Least	over	0	1	2	3
27,409         27,508         2         0         0         0           27,509         27,608         4         0         0         0           27,709         27,808         8         0         0         0           27,809         27,908         10         0         0         0           27,809         27,908         10         0         0         0           27,809         28,088         12         0         0         0           28,009         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,309         28,308         18         0         0         0           28,409         28,508         22         0         0         0           28,609         28,608         24         0         0         0           28,709         28,908         30         0         0         0           28,809         29,008         30         0         0         0           28,909         29,108         34         0         0         0           29,109 <th>0</th> <th>27,408</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th>	0	27,408	0	0	0	0
27,509         27,608         4         0         0         0           27,609         27,708         6         0         0         0           27,709         27,808         8         0         0         0           27,809         27,908         10         0         0         0           27,909         28,008         12         0         0         0           28,009         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,409         28,508         22         0         0         0           28,409         28,508         22         0         0         0           28,609         28,608         24         0         0         0           28,609         28,708         26         0         0         0           28,909         29,008         32         0         0         0           28,909         29,008         32         0         0         0           29,109         29,308         38         0         0         0           29,309 <th>27.409</th> <th></th> <th></th> <th></th> <th></th> <th></th>	27.409					
27,609         27,708         6         0         0         0           27,709         27,808         8         0         0         0           27,809         27,908         10         0         0         0           27,909         28,008         12         0         0         0           28,109         28,208         16         0         0         0           28,209         28,308         16         0         0         0           28,309         28,408         20         0         0         0           28,409         28,508         22         0         0         0           28,509         28,508         24         0         0         0           28,609         28,708         26         0         0         0           28,809         28,908         30         0         0         0           28,809         29,008         32         0         0         0           29,099         29,108         34         0         0         0           29,309         29,308         36         0         0         0           29,409 <th></th> <th></th> <th>4</th> <th></th> <th></th> <th></th>			4			
27,709         27,808         8         0         0           27,809         27,908         10         0         0           28,009         28,108         14         0         0           28,109         28,208         16         0         0           28,209         28,308         18         0         0           28,409         28,508         22         0         0           28,509         28,508         22         0         0           28,509         28,508         22         0         0           28,609         28,708         26         0         0         0           28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,809         29,008         32         0         0         0           28,909         29,008         32         0         0         0           29,109         29,208         36         0         0         0           29,409         29,508         42         0         0         0           29,509						
27,809						
27,909         28,008         12         0         0         0           28,009         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,209         28,308         18         0         0         0           28,309         28,408         20         0         0         0           28,509         28,608         24         0         0         0           28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,709         28,808         28         0         0         0           28,909         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,109         29,108         34         0         0         0           29,209         29,308         38         0         0         0           29,409         29,508         42         0         0         0           29,709<						
28,009         28,108         14         0         0         0           28,109         28,208         16         0         0         0           28,209         28,308         18         0         0         0           28,409         28,508         22         0         0         0           28,509         28,608         24         0         0         0           28,709         28,808         28         0         0         0           28,709         28,808         28         0         0         0           28,709         29,008         32         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,108         34         0         0         0           29,109         29,308         38         0         0         0           29,409         29,508         42         0         0         0           29,409         29,508         42         0         0         0           29,709<						
28,109         28,208         16         0         0         0           28,209         28,308         18         0         0         0           28,309         28,408         20         0         0         0           28,409         28,508         22         0         0         0           28,609         28,708         26         0         0         0           28,609         28,908         28         0         0         0           28,809         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,109         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,109         29,108         34         0         0         0           29,109         29,108         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,709<						
28,209         28,308         18         0         0         0           28,309         28,408         20         0         0         0           28,609         28,508         22         0         0         0           28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,909         29,008         32         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,109         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,709         29,608         44         0         0         0           29,709         29,908         50         0         0         0           29,909<						
28,309						
28,409         28,508         22         0         0         0           28,509         28,608         24         0         0         0           28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,909         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,109         29,208         36         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,709         29,808         48         0         0         0           29,709         29,908         50         0         0         0           29,909         30,008         52         0         0         0           29,909<	28,209	28,308	18	U	U	U
28,409         28,508         22         0         0         0           28,509         28,608         24         0         0         0           28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,909         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,109         29,208         36         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,709         29,808         48         0         0         0           29,909         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,109<	28.309	28.408	20	0	0	0
28,509         28,608         24         0         0         0           28,709         28,808         28         0         0         0           28,809         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,109         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,409         29,508         42         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,909         30,008         52         0         0         0           29,909         30,008         50         0         0         0           30,109<						
28,609         28,708         26         0         0         0           28,709         28,808         28         0         0         0           28,809         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,109         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,609         29,708         46         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,709         30,008         52         0         0         0           29,909         30,008         52         0         0         0           30,109         30,108         54         0         0         0           30,209<						
28,709         28,808         28         0         0         0           28,809         28,908         30         0         0         0           28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,209         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,709         29,808         48         0         0         0           29,809         29,908         50         0         0         0           29,809         29,908         50         0         0         0           29,809         30,008         52         0         0         0           30,109         30,208         50         0         0         0           30,309<						
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28,909         29,008         32         0         0         0           29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,209         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,609         29,708         46         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,709         29,908         50         0         0         0           29,909         30,008         52         0         0         0           29,909         30,008         54         0         0         0           30,109         30,108         54         0         0         0           30,209         30,308         60         0         0         0           30,509<						
29,009         29,108         34         0         0         0           29,109         29,208         36         0         0         0           29,209         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,709         29,808         48         0         0         0           29,709         29,808         48         0         0         0           29,809         29,908         50         0         0         0           29,809         30,008         52         0         0         0           30,099         30,008         52         0         0         0           30,109         30,208         56         0         0         0           30,309         30,408         60         0         0         0           30,509         30,608         64         0         0         0           30,709<						
29,109         29,208         36         0         0         0           29,209         29,308         38         0         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           29,909         30,008         52         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,409         30,508         62         0         0         0           30,609         30,708         66         0         0         0           30,609         30,708         66         0         0         0           30,809<						
29,209         29,308         38         0         0           29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           29,909         30,008         52         0         0         0           30,109         30,208         56         0         0         0           30,109         30,208         56         0         0         0           30,209         30,508         62         0         0         0           30,409         30,508         62         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           31,009         31						
29,309         29,408         40         0         0         0           29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,309         30,408         60         0         0         0           30,309         30,608         62         0         0         0           30,509         30,608         64         0         0         0           30,709         30,808         68         0         0         0           30,909         31,008         72         0         0         0           31,109         31,208         76         0         0         0           31,309<						
29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,909         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,109         30,208         56         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,609         30,708         66         0         0         0           30,809         31,008         72         0         0         0           31,109<	29,209	29,308	38	0	0	0
29,409         29,508         42         0         0         0           29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,909         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,209         30,308         58         0         0         0           30,209         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109<	29,309	29,408	40	0	0	0
29,509         29,608         44         0         0         0           29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,409         30,508         60         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,609         30,708         66         0         0         0           30,609         30,708         66         0         0         0           31,009         31,108         74         0         0         0           31,109<		29.508			0	
29,609         29,708         46         0         0         0           29,709         29,808         48         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,409         30,508         62         0         0         0           30,609         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,209         31,308         78         0         0         0           31,209         31,308         78         0         0         0           31,409<						
29,709         29,808         48         0         0         0           29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,609         30,608         64         0         0         0           30,709         30,808         68         0         0         0           30,809         30,908         70         0         0         0           31,009         31,108         74         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,509<			46			
29,809         29,908         50         0         0         0           29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109         31,208         76         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,709<						-
29,909         30,008         52         0         0         0           30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,409         31,508         82         0         0         0           31,509         31,608         84         0         0         0           31,809<						
30,009         30,108         54         0         0         0           30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,609         30,708         66         0         0         0           30,709         30,808         68         0         0         0           30,909         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,009         31,108         74         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,509         31,608         84         0         0         0           31,709         31,808         88         0         0         0           31,909<						
30,109         30,208         56         0         0         0           30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,709         30,808         68         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,009         31,108         74         0         0         0           31,109         31,208         76         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,609         31,708         86         0         0         0           31,709         31,808         88         0         0         0           31,909<						
30,209         30,308         58         0         0         0           30,309         30,408         60         0         0         0           30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,509         31,508         82         0         0         0           31,609         31,708         86         0         0         0           31,709         31,808         88         0         0         0           31,909         32,008         92         0         0         0           32,109<						
30,309 30,408 60 0 0 0 0 0 30,509 30,508 62 0 0 0 0 0 30,509 30,608 64 0 0 0 0 0 30,609 30,708 66 0 0 0 0 0 30,709 30,808 68 0 0 0 0 0 0 30,709 30,808 70 0 0 0 0 30,909 31,008 72 0 0 0 0 0 31,109 31,208 76 0 0 0 0 0 31,209 31,308 78 0 0 0 0 0 0 31,409 31,508 82 0 0 0 0 0 31,409 31,508 82 0 0 0 0 0 31,609 31,708 86 0 0 0 0 31,609 31,708 86 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 0 31,709 31,808 88 0 0 0 0 0 0 32,209 32,308 92 0 0 0 0 0 0 32,209 32,308 98 0 0 0 0 0 0 32,409 32,508 102 0 0 0 0 32,509 32,508 102 0 0 0 0 0 32,509 32,508 104 0 0 0 0 32,509 32,608 104 0 0 0 0 32,509 32,608 104 0 0 0 0 0 32,609 32,708 106 0 0 0 0						
30,409         30,508         62         0         0         0           30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,709         30,808         68         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109         31,108         74         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,609         31,708         86         0         0         0           31,709         31,808         88         0         0         0           31,909         32,008         92         0         0         0           32,109         32,208         96         0         0         0           32,309<	30,209	30,308	58	U	- 0	U
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30,509         30,608         64         0         0         0           30,609         30,708         66         0         0         0           30,709         30,808         68         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,009         31,108         74         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,609         31,708         86         0         0         0           31,709         31,808         88         0         0         0           31,909         32,008         92         0         0         0           32,109         32,208         96         0         0         0           32,209<		30,508	62	0	0	0
30,709         30,808         68         0         0         0           30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,109         31,108         74         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,509         31,608         84         0         0         0           31,709         31,808         88         0         0         0           31,709         31,808         88         0         0         0           31,909         32,008         92         0         0         0           32,109         32,108         94         0         0         0           32,209         32,308         98         0         0         0           32,309<	30,509	30,608	64	0	0	0
30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,009         31,108         74         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,509         31,608         84         0         0         0           31,709         31,808         88         0         0         0           31,709         31,808         88         0         0         0           31,809         31,908         90         0         0         0           32,009         32,108         94         0         0         0           32,209         32,208         96         0         0         0           32,209         32,308         98         0         0         0           32,309<	30,609	30,708	66	0	0	0
30,809         30,908         70         0         0         0           30,909         31,008         72         0         0         0           31,009         31,108         74         0         0         0           31,109         31,208         76         0         0         0           31,209         31,308         78         0         0         0           31,309         31,408         80         0         0         0           31,409         31,508         82         0         0         0           31,509         31,608         84         0         0         0           31,709         31,808         88         0         0         0           31,709         31,808         88         0         0         0           31,809         31,908         90         0         0         0           32,009         32,108         94         0         0         0           32,209         32,208         96         0         0         0           32,209         32,308         98         0         0         0           32,309<						
30,909     31,008     72     0     0     0       31,009     31,108     74     0     0     0       31,109     31,208     76     0     0     0       31,209     31,308     78     0     0     0       31,309     31,408     80     0     0     0       31,409     31,508     82     0     0     0       31,609     31,708     86     0     0     0       31,709     31,808     88     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0				n	Λ	n
31,009       31,108       74       0       0       0         31,109       31,208       76       0       0       0         31,209       31,308       78       0       0       0         31,309       31,408       80       0       0       0         31,409       31,508       82       0       0       0         31,509       31,608       84       0       0       0         31,709       31,808       88       0       0       0         31,709       31,808       88       0       0       0         31,909       32,008       92       0       0       0         32,009       32,108       94       0       0       0         32,109       32,208       96       0       0       0         32,209       32,308       98       0       0       0         32,409       32,508       102       0       0       0         32,509       32,608       104       0       0       0         32,609       32,708       106       0       0       0		,				
31,109       31,208       76       0       0       0         31,209       31,308       78       0       0       0         31,309       31,408       80       0       0       0         31,409       31,508       82       0       0       0         31,509       31,608       84       0       0       0         31,609       31,708       86       0       0       0         31,809       31,908       88       0       0       0         31,909       32,008       92       0       0       0         32,009       32,108       94       0       0       0         32,109       32,208       96       0       0       0         32,309       32,308       98       0       0       0         32,409       32,508       102       0       0       0         32,509       32,608       104       0       0       0         32,609       32,708       106       0       0       0						
31,209     31,308     78     0     0     0       31,309     31,408     80     0     0     0       31,409     31,508     82     0     0     0       31,509     31,608     84     0     0     0       31,609     31,708     86     0     0     0       31,709     31,808     88     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
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31,409     31,508     82     0     0     0       31,509     31,608     84     0     0     0       31,609     31,708     86     0     0     0       31,709     31,808     88     0     0     0       31,809     31,908     90     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,409     32,508     100     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
31,509     31,608     84     0     0     0       31,609     31,708     86     0     0     0       31,709     31,808     88     0     0     0       31,809     31,908     90     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,409     32,508     100     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
31,609     31,708     86     0     0     0       31,709     31,808     88     0     0     0       31,809     31,908     90     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
31,709     31,808     88     0     0     0       31,809     31,908     90     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
31,809     31,908     90     0     0     0       31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0	31,709	31,808	88	0	0	0
31,909     32,008     92     0     0     0       32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0	31 800	31 908	90	n	0	n
32,009     32,108     94     0     0     0       32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
32,109     32,208     96     0     0     0       32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
32,209     32,308     98     0     0     0       32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
32,309     32,408     100     0     0     0       32,409     32,508     102     0     0     0       32,509     32,608     104     0     0     0       32,609     32,708     106     0     0     0						
<b>32,409 32,508</b> 102 0 0 0 0 <b>32,509 32,608</b> 104 0 0 0 <b>32,609 32,708</b> 106 0 0 0						
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Least   Over   O	If Your In	come is But not		Num of Depe		
32,909 33,008 112 0 0 0 0 0 0 0 33,009 33,108 114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0			3
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33,109       33,208       116       0       0       0         33,209       33,308       118       0       0       0         33,309       33,408       120       0       0       0         33,409       33,508       122       0       0       0         33,509       33,608       124       0       0       0         33,709       33,808       128       0       0       0         33,909       34,008       132       0       0       0         34,009       34,108       134       0       0       0         34,109       34,208       136       0       0       0         34,209       34,308       138       0       0       0         34,309       34,408       140       0       0       0         34,409       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,809       34,908       146       0       0       0         34,809       34,908       150       0       0       0         35,109 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
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33,509       33,608       124       0       0       0         33,609       33,708       126       0       0       0         33,709       33,808       128       0       0       0         33,909       34,008       132       0       0       0         34,009       34,108       134       0       0       0         34,109       34,208       136       0       0       0         34,209       34,308       138       0       0       0         34,309       34,408       140       0       0       0         34,309       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,509       34,608       144       0       0       0         34,609       34,708       146       0       0       0         34,809       34,908       150       0       0       0         34,809       34,908       150       0       0       0         35,099       35,108       154       0       0       0         35,109 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<>						
33,709         33,808         128         0         0         0           33,809         33,908         130         0         0         0         0           34,009         34,108         134         0         0         0         0           34,109         34,208         136         0         0         0         0           34,209         34,308         138         0         0         0         0           34,309         34,408         140         0         0         0         0         0           34,509         34,508         142         0		33,608	124	0	0	0
33,809 33,908 130 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0
33,909       34,008       132       0       0       0         34,009       34,108       134       0       0       0         34,109       34,208       136       0       0       0         34,209       34,308       138       0       0       0         34,309       34,408       140       0       0       0         34,509       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,709       34,808       148       0       0       0         34,909       34,908       150       0       0       0         34,909       35,008       152       0       0       0         35,109       35,108       154       0       0       0         35,209       35,308       158       0       0       0         35,309       35,408       160       0       0       0         35,509       35,608       162       0       0       0         35,709       35,808       166       0       0       0         35,909 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,109       34,208       136       0       0       0         34,209       34,308       138       0       0       0         34,309       34,408       140       0       0       0         34,409       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,609       34,708       146       0       0       0         34,709       34,808       148       0       0       0         34,909       35,008       152       0       0       0         35,109       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,309       35,408       160       0       0       0         35,409       35,508       162       0       0       0         35,709       35,608       164       0       0       0         35,709       35,808       168       0       0       0         35,709       35,808       168       0       0       0         36,099 <t< th=""><th>33,909</th><th>34,008</th><th>132</th><th>0</th><th>0</th><th>0</th></t<>	33,909	34,008	132	0	0	0
34,209       34,308       138       0       0       0         34,309       34,408       140       0       0       0         34,409       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,609       34,708       146       0       0       0         34,809       34,908       150       0       0       0         34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,309       35,408       160       0       0       0         35,409       35,508       162       0       0       0         35,409       35,508       162       0       0       0         35,709       35,608       164       0       0       0         35,709       35,808       168       0       0       0         35,909       36,008       170       0       0       0         36,009 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,409       34,508       142       0       0       0         34,509       34,608       144       0       0       0         34,609       34,708       146       0       0       0         34,709       34,808       148       0       0       0         34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,209       35,308       158       0       0       0         35,309       35,408       160       0       0       0         35,509       35,508       162       0       0       0         35,509       35,608       164       0       0       0         35,709       35,808       168       0       0       0         35,709       35,808       168       0       0       0         35,909       36,008       172       0       0       0         36,009       36,108       174       0       0       0         36,099 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,509       34,608       144       0       0       0         34,609       34,708       146       0       0       0         34,709       34,808       148       0       0       0         34,809       34,908       150       0       0       0         34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,309       35,408       160       0       0       0         35,409       35,508       162       0       0       0         35,509       35,608       164       0       0       0         35,709       35,808       166       0       0       0         35,709       35,808       168       0       0       0         35,809       35,908       170       0       0       0         36,099       36,008       172       0       0       0         36,109       36,208       176       0       0       0         36,309 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,609       34,708       146       0       0       0         34,709       34,808       148       0       0       0         34,809       34,908       150       0       0       0         34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,209       35,308       158       0       0       0         35,409       35,508       160       0       0       0         35,509       35,608       164       0       0       0         35,609       35,708       166       0       0       0         35,709       35,808       168       0       0       0         35,809       35,908       170       0       0       0         36,099       36,008       172       0       0       0         36,109       36,208       176       0       0       0         36,309       36,408       180       0       0       0         36,509 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,809       34,908       150       0       0       0         34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,209       35,308       158       0       0       0         35,309       35,408       160       0       0       0         35,409       35,508       162       0       0       0         35,509       35,608       164       0       0       0         35,709       35,808       166       0       0       0         35,909       36,008       172       0       0       0         36,009       36,108       174       0       0       0         36,109       36,208       176       0       0       0         36,309       36,308       178       0       0       0         36,509       36,508       182       0       0       0         36,509       36,508       184       0       0       0         36,509 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
34,909       35,008       152       0       0       0         35,009       35,108       154       0       0       0         35,109       35,208       156       0       0       0         35,209       35,308       158       0       0       0         35,309       35,408       160       0       0       0         35,409       35,508       162       0       0       0         35,509       35,608       164       0       0       0         35,709       35,808       166       0       0       0         35,809       35,908       170       0       0       0         36,909       36,008       172       0       0       0         36,109       36,108       174       0       0       0         36,209       36,308       178       0       0       0         36,409       36,508       180       0       0       0         36,509       36,508       182       0       0       0         36,509       36,508       184       0       0       0         36,709 <t< th=""><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>						0
35,009         35,108         154         0         0         0           35,109         35,208         156         0         0         0           35,209         35,308         158         0         0         0           35,309         35,408         160         0         0         0           35,409         35,508         162         0         0         0           35,509         35,608         164         0         0         0           35,609         35,708         166         0         0         0           35,809         35,908         170         0         0         0           35,909         36,008         172         0         0         0           36,109         36,108         174         0         0         0           36,209         36,308         178         0         0         0           36,309         36,408         180         0         0         0           36,509         36,508         182         0         0         0           36,509         36,608         184         0         0         0						
35,209         35,308         158         0         0         0           35,309         35,408         160         0         0         0         0           35,409         35,508         162         0         0         0         0         0           35,509         35,608         164         0         0         0         0         0           35,609         35,708         166         0         0         0         0         0         0           35,709         35,808         168         0	35,009	35,108	154	0	0	0
35,309 35,408 160 0 0 0 0 0 35,409 35,508 162 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						0
35,409 35,508 162 0 0 0 0 0 35,509 35,608 164 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		-				0
35,609       35,708       166       0       0       0         35,709       35,808       168       0       0       0         35,809       35,908       170       0       0       0         35,909       36,008       172       0       0       0         36,109       36,108       174       0       0       0         36,209       36,308       178       0       0       0         36,309       36,408       180       0       0       0         36,509       36,508       182       0       0       0         36,609       36,608       184       0       0       0         36,709       36,808       188       0       0       0         36,809       36,908       190       0       0       0         36,909       37,108       192       0       0       0         37,109       37,208       196       0       0       0         37,309       37,408       200       0       0       0         37,409       37,508       202       0       0       0	35,409	35,508	162	0	0	0
35,709         35,808         168         0         0         0           35,809         35,908         170         0         0         0         0           35,909         36,008         172         0         0         0         0         0           36,009         36,108         174         0         0         0         0         0           36,109         36,208         176         0						0
35,909         36,008         172         0         0         0           36,009         36,108         174         0         0         0           36,109         36,208         176         0         0         0           36,209         36,308         178         0         0         0           36,309         36,408         180         0         0         0           36,409         36,508         182         0         0         0           36,509         36,608         184         0         0         0           36,609         36,708         186         0         0         0           36,809         36,908         188         0         0         0           36,909         37,008         192         0         0         0           37,009         37,108         194         0         0         0           37,209         37,308         198         0         0         0           37,409         37,508         202         0         0         0						0
36,009     36,108     174     0     0     0       36,109     36,208     176     0     0     0       36,209     36,308     178     0     0     0       36,309     36,408     180     0     0     0       36,409     36,508     182     0     0     0       36,509     36,608     184     0     0     0       36,609     36,708     186     0     0     0       36,809     36,808     188     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,209     37,308     198     0     0     0       37,409     37,508     200     0     0     0       37,409     37,508     202     0     0     0						0
36,109     36,208     176     0     0     0       36,209     36,308     178     0     0     0       36,309     36,408     180     0     0     0       36,409     36,508     182     0     0     0       36,509     36,608     184     0     0     0       36,609     36,708     186     0     0     0       36,809     36,808     188     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0						0
36,309     36,408     180     0     0     0       36,409     36,508     182     0     0     0       36,509     36,608     184     0     0     0       36,609     36,708     186     0     0     0       36,709     36,808     188     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0	36,109	36,208	176	0	0	0
36,409     36,508     182     0     0     0       36,509     36,608     184     0     0     0       36,609     36,708     186     0     0     0       36,709     36,808     188     0     0     0       36,809     36,908     190     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0						0
36,509     36,608     184     0     0     0       36,609     36,708     186     0     0     0       36,709     36,808     188     0     0     0       36,809     36,908     190     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,109     37,208     196     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0						0
36,709     36,808     188     0     0     0       36,809     36,908     190     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,109     37,208     196     0     0     0       37,209     37,308     198     0     0     0       37,409     37,508     200     0     0     0       37,409     37,508     202     0     0     0	36,509	36,608	184	0	0	0
36,809     36,908     190     0     0     0       36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,109     37,208     196     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0						0
36,909     37,008     192     0     0     0       37,009     37,108     194     0     0     0       37,109     37,208     196     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0	-					0
37,109     37,208     196     0     0     0       37,209     37,308     198     0     0     0       37,309     37,408     200     0     0     0       37,409     37,508     202     0     0     0	36,909	37,008	192	0	0	0
<b>37,209 37,308</b> 198 0 0 0 0 0 0 <b>37,309 37,408</b> 200 0 0 0 <b>37,409 37,508</b> 202 0 0 0	37,009 37,109					0
<b>37,409 37,508</b> 202 0 0 0						0
						0
<b>37,509 37,608</b> 204 0 0 0	37,409 37,509	37,508 37,608	202	0	0	0
<b>37,609 37,708</b> 206 0 0 0	37,609	37,708	206	0	0	0
						0
	37,809 37,909					0
<b>38,009 38,108</b> 214 0 0 0	38,009	38,108	214	0	0	0
						0

If Your Inc	ome is But not		Numl of Deper		
Least	over	0	1	2	3
38,309	38,408	220	0	0	0
38,409 38,509	38,508 38,608	222 224	0	0	0
38,609	38,708	226	0	0	0
38,709	38,808	228	0	0	0
38,809 38,909	38,908 39,008	230 232	0 0	0 0	0
39,009	39,108	234	0	0	0
39,109 39,209	39,208 39,308	236 238	0 0	0 0	0
39,309	39,408	240	0	0	0
39,409	39,508	242	0	0	0
39,509 39,609	39,608 39,708	244 246	0	0	0
39,709	39,808	248	0	0	0
39,809	39,908	250	0	0	0
39,909 40.009	40,008 40,108	252 254	0	0	0
40,109	40,208	256	0	0	0
40,209	40,308	258	0	0	0
40,309 40,409	40,408 40,508	260 262	0 0	0 0	0
40,509	40,608	264	Ő	0	0
40,609 40,709	40,708 40,808	266 268	0 0	0 0	0
40,809	40,908	270	0	0	0
40,909	41,008	272	0	0	0
41,009 41,109	41,108 41,208	274 276	0	0	0
41,209	41,308	278	0	0	0
41,309	41,408	280	0	0	0
41,409 41,509	41,508 41,608	282 284	0	0	0
41,609	41,708	286	0	0	0
41,709	41,808	288	0	0	0
41,809 41,909	41,908 42,008	290 292	0 0	0 0	0
42,009	42,108	294	0	0	0
42,109 42,209	42,208 42,308	296 298	0 0	0 0	0
42,309	42,408	300	0	0	0
42,409	42,508	302	0	0	0
42,509 42,609	42,608 42,708	304 306	0	0	0
42,709	42,808	308	0	0	0
42,809	42,908	310	0	0	0
42,909 43,009	43,008 43,108	312 314	0	0	0
43,109	43,208	316	0	0	0
43,209	43,308	318	0	0	0
43,309 43,409	43,408 43,508	320 322	0 0	0 0	0
43,509	43,608	324	0	0	0
43,609 43,709	43,708 43,808	326 328	0 0	0 0	0
40,709	70,000	020	U	U	U

# **Married/RDP Filing Jointly or Qualifying Widow(er)**

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

(continued)

- 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 Inco	ome is But not		Num of Depe		
Least	over	0	1	2	3
43,809	43,908	330	0	0	0
43,909	44,008	332	Ö	Ö	Ö
44,009	44,108	334	0	0	0
44,109	44,208	336	0	0	0
44,209	44,308	338	0	0	0
44,309	44,408	340	0	0	0
44,409	44,508	342	0	0	0
44,509	44,608	344	0	0	0
44,609	44,708	346	2	0	0
44,709	44,808	348	4	0	0
44,809	44,908	350	6	0	0
44,909	45,008	352	8	0	0
45,009	45,108	354	10	0	0
45,109	45,208	356	12	0	0
45,209	45,308	358	14	0	0
45,309	45,408	360	16	0	0
45,409	45,508	362	18	0	0
45,509 45,609	45,608 45,708	364	20 22	0	0
45,709 45,709	45,708 45,808	366 368	22 24	0	0
45,809	45,908 46,008	370	26	0 0	0
45,909 46,009	46,108	372 374	28 30	0	0
46,109	46,208	376	32	0	0
46,209	46,308	378	34	Ö	ő
46,309	46,408	382	38	0	0
46,409	46,508	386	42	0	0
46,509	46,608	390	46	0	0
46,609	46,708	394	50	0	Õ
46,709	46,808	398	54	0	0
46,809	46,908	402	58	0	0
46,909	47,008	406	62	Ō	Ō
47,009	47,108	410	66	0	0
47,109	47,208	414	70	0	0
47,209	47,308	418	74	0	0
47,309	47,408	422	78	0	0
47,409	47,508	426	82	0	0
47,509	47,608	430	86	0	0
47,609	47,708 47,808	434 438	90 94	0 0	0
47,709					
47,809	47,908	442	98	0	0
47,909	48,008	446	102	0	0
48,009 48,109	48,108 48,208	450 454	106 110	0	0
48,209	48,308	458	114	0	0
48,309 48,409	48,408 48,508	462 466	118 122	0 0	0
48,509	48,608	470	126	0	0
48,609	48,708	474	130	0	0
48,709	48,808	478	134	Ő	ő
48,809	48,908	482	138	0	0
48,909	49,008	486	142	0	0
49,009	49,108	490	146	Ö	0
49,109	49,208	494	150	0	0
49,209	49,308	498	154	0	0

If Your Inc At Least	come is But not over	0	Num of Depe		3
49,309	49,408	502	158	0	0
49,409	49,508	506	162	0	0
49,509 49,609	49,608 49,708	510 514	166 170	0	0
49,709	49,808	518	174	0	0
49,809	49,908	522	178	0	0
49,909 50,009	50,008 50,108	526 530	182 186	0	0
50,109	50,208	534	190	0	0
50,209	50,308	538	194	0	0
50,309 50,409	50,408 50,508	542 546	198 202	0 0	0
50,509	50,608	550	202	0	0
50,609	50,708	554	210	0	0
50,709	50,808	558	214	0	0
50,809 50,909	50,908 51 008	562 566	218 222	0 0	0
51,009	51,008 51,108	570	226	0	0
51,109	51,208	574	230	0	0
51,209	51,308	578	234	0	0
51,309 51,409	51,408 51,508	582 586	238 242	0 0	0
51,509	51,608	590	246	0	0
51,609	51,708	594	250	0	0
51,709	51,808	598	254	0	0
51,809 51,909	51,908 52,008	602 606	258 262	0 0	0
52,009	52,108	610	266	0	0
52,109	52,208	614	270	0	0
52,209	52,308	618	274	0	0
52,309 52,409	52,408 52,508	622 626	278 282	0 0	0
52,509	52,608	630	286	Ö	0
52,609	52,708	634	290	0	0
52,709 52,809	52,808	638	294	0	0
52,809 52,909	52,908 53,008	642 646	298 302	0	0
53,009	53,108	650	306	0	0
53,109 53,209	53,208 53,308	654 658	310 314	0 0	0
53,309	53,408	662	318	0	0
53,409	53,508	666	322	0	0
53,509	53,608	670	326	0	0
53,609 53,709	53,708 53,808	674 678	330 334	0 0	0
53,809	53,908	682	338	0	0
53,909	54,008	686	342	0	0
54,009 54,109	54,108 54,208	690 694	346 350	2 6	0
54,209	54,308	698	354	10	0
54,309	54,408	702	358	14	0
54,409	54,508	706	362	18	0
54,509 54,609	54,608 54,708	710 714	366 370	22 26	0
54,709	54,808	718	374	30	0

If Your Inc	come is But not			nber	
Least	over	0	от рерс	endents 2	3
			-		
54,809	54,908	722 726	378	34 38	0
54,909	55,008		382	42	0
55,009	55,108	730 734	386 390	46	0
55,109 55,209	55,208 55,308	738	394	50	0
-					
55,309	55,408	742	398	54	0
55,409	55,508	746	402	58	0
55,509	55,608	750	406	62	0
55,609	55,708	754 750	410	66	0
55,709	55,808	758	414	70	0
55,809	55,908	762	418	74	0
55,909	56,008	766	422	78	0
56,009	56,108	770	426	82	0
56,109	56,208	774	430	86	0
56,209	56,308	778	434	90	0
56,309	56,408	782	438	94	0
56,409	56,508	786	442	98	0
56,509	56,608	790	446	102	0
56,609	56,708	794	450	106	0
56,709	56,808	798	454	110	0
56,809	56,908	802	458	114	0
56,909	57,008	806	462	118	0
57,009	57,108	810	466	122	0
57,109	57,208	814	470	126	0
57,209	57,308	818	474	130	0
57,309	57,408	822	478	134	0
57,409	57,508	826	482	138	0
57,509	57,608	830	486	142	0
57,609	57,708	834	490	146	0
57,709	57,808	838	494	150	0
	-				
57,809 57,909	57,908 58,008	842	498	154	0
58,009	58,108	846 850	502 506	158 162	0
	58,208			166	0
58,109 58,209	58,308	854 858	510 514	170	0
58,309	58,408	862	518	174	0
58,409	58,508	866	522	178	0
58,509	58,608	870	526	182	0
58,609	58,708	874 070	530	186	0
58,709	58,808	878	534	190	0
58,809	58,908	882	538	194	0
58,909	59,008	886	542	198	0
59,009	59,108	890	546	202	0
59,109	59,208	894	550	206	0
59,209	59,308	898	554	210	0
59,309	59,408	902	558	214	0
59,409	59,508	906	562	218	0
59,509	59,608	910	566	222	0
59,609	59,708	914	570	226	0
59,709	59,808	918	574	230	0
59,809	59,908	922	578	234	0
59,909	60,008	926	582	238	0
60,009	60,108	930	586	242	0
	,				
60,109	60,208	934	590	246	0

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

- 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				nber	
At	But not			endents	
Least	over	0	1	2	3
60,309	60,408	942	598	254	0
60,409	60,508	946	602	258	0
60,509 60,609	60,608 60,708	950 954	606 610	262 266	0
60,709	60,808	958	614	270	0
60,809	60,908	962	618	274	0
60,909	61,008	966	622	274	0
61,009	61,108	970	626	282	0
61,109	61,208	974	630	286	0
61,209	61,308	978	634	290	0
61,309	61,408	982	638	294	0
61,409	61,508	986	642	298	0
61,509	61,608	990	646	302	0
61,609	61,708	994	650	306	0
61,709	61,808	998	654	310	0
61,809	61,908	1,002	658	314	0
61,909	62,008	1,006	662	318	0
62,009	62,108	1,010	666	322	0
62,109 62,209	62,208 62,308	1,014 1,018	670 674	326 330	0
62,309 62,409	62,408 62,508	1,022 1,026	678 682	334 338	0
62,509	62,608	1,020	686	342	0
62,609	62,708	1,034	690	346	2
62,709	62,808	1,038	694	350	6
62.809	62,908	1,042	698	354	10
62,909	63,008	1,046	702	358	14
63,009	63,108	1,050	706	362	18
63,109	63,208	1,054	710	366	22
63,209	63,308	1,058	714	370	26
63,309	63,408	1,062	718	374	30
63,409	63,508	1,066	722	378	34
63,509	63,608	1,070	726	382	38
63,609 63,709	63,708 63,808	1,074 1,078	730 734	386 390	42 46
63,809 63,909	63,908 64,008	1,082 1,086	738 742	394 398	50 54
64,009	64,108	1,000	746	402	58
64,109	64,208	1,094	750	406	62
64,209	64,308	1,098	754	410	66
64,309	64,408	1,102	758	414	70
64,409	64,508	1,106	762	418	74
64,509	64,608	1,110	766	422	78
64,609	64,708	1,114	770	426	82
64,709	64,808	1,118	774	430	86
64,809	64,908	1,122	778	434	90
64,909	65,008	1,126	782	438	94
65,009 65,100	65,108	1,130	786 700	442	98
65,109 65,209	65,208 65,308	1,134 1,138	790 794	446 450	102 106
65,309 65,400	65,408 65,508	1,142	798 802	454 458	110
65,409 65,509	65,508 65,608	1,146 1,150	802 806	458 462	114 118
65,609	65,708	1,154	810	466	122
65,709	65,808	1,158	814	470	126
,	,	,			

If Your Inc	come is But not			nber	
Least	over	of Dependents 0 1 2			3
65,809	65,908	1,162	818	474	130
65,909	66,008	1,166	822	478	134
66,009	66,108	1,170	826	482	138
66,109 66,209	66,208 66,308	1,174 1,178	830 834	486 490	142 146
			838	494	150
66,309 66,409	66,408 66,508	1,182 1,186	842	494	154
66,509	66,608	1,190	846	502	158
66,609	66,708	1,194	850	506	162
66,709	66,808	1,198	854	510	166
66,809 66,909	66,908 67,008	1,202 1,206	858 862	514 518	170 174
67,009	67,108	1,210	866	522	178
67,109	67,208	1,214	870	526	182
67,209	67,308	1,218	874	530	186
67,309	67,408	1,222	878	534	190
67,409 67,509	67,508 67,608	1,226 1,230	882 886	538 542	194 198
67,609	67,708	1,234	890	546	202
67,709	67,808	1,238	894	550	206
67,809	67,908	1,242	898	554	210
67,909	68,008	1,246	902	558	214
68,009 68,109	68,108 68,208	1,250 1,254	906 910	562 566	218 222
68,209	68,308	1,258	914	570	226
68,309	68,408	1,264	920	576	232
68,409	68,508	1,270	926	582	238
68,509	68,608	1,276 1,282	932	588	244
68,609 68,709	68,708 68,808	1,288	938 944	594 600	250 256
68,809	68,908	1,294	950	606	262
68,909	69,008	1,300	956	612	268
69,009	69,108	1,306	962	618	274
69,109 69,209	69,208 69,308	1,312 1,318	968 974	624 630	280 286
69,309	69,408	1,324	980	636	292
69,409	69,508	1,324	986	642	298
69,509	69,608	1,336	992	648	304
69,609 69,709	69,708 69,808	1,342 1,348	998 1,004	654 660	310 316
69,809 69,909	69,908 70,008	1,354 1,360	1,010 1,016	666 672	322 328
70,009	70,108	1,366	1,022	678	334
70,109	70,208	1,372	1,028	684	340
70,209	70,308	1,378	1,034	690	346
70,309 70,400	70,408 70,508	1,384	1,040 1,046	696 702	352
70,409 70,509	70,508	1,390 1,396	1,046	702 708	358 364
70,609	70,708	1,402	1,058	714	370
70,709	70,808	1,408	1,064	720	376
70,809	70,908	1,414	1,070	726	382
70,909 71,009	71,008 71,108	1,420 1,426	1,076 1,082	732 738	388 394
71,109	71,100	1,420	1,088	744	400
71,209	71,308	1,438	1,094	750	406

If Your Inc At Least 71,309	ome is But not over		Nu	mber	Number					
Least		Number of Dependents								
71 309	0 0 0 1	0	1	2	3					
	71,408	1,444	1,100	756	412					
71,409 71,509	71,508 71,608	1,450 1,456	1,106 1,112	762 768	418 424					
71,609	71,708	1,462	1,118	774	430					
71,709	71,808	1,468	1,124	780	436					
71,809 71,909	71,908 72,008	1,474 1,480	1,130 1,136	786 792	442 448					
72,009	72,108	1,486	1,142	798	454					
72,109 72,209	72,208 72,308	1,492 1,498	1,148 1,154	804 810	460 466					
72,309		1,504	1,160	816	472					
72,309 72,409	72,408 72,508	1,510	1,166	822	472					
72,509	72,608	1,516	1,172	828	484					
72,609 72,709	72,708 72,808	1,522 1,528	1,178 1,184	834 840	490 496					
72,809	72,908	1,534	1,190	846	502					
72,909	73,008	1,540	1,196	852	508					
73,009 73,109	73,108 73,208	1,546 1,552	1,202 1,208	858 864	514 520					
73,209	73,308	1,558	1,214	870	526					
73,309	73,408	1,564	1,220	876	532					
73,409 73,509	73,508 73,608	1,570 1,576	1,226 1,232	882 888	538 544					
73,609	73,708	1,582	1,238	894	550					
73,709	73,808	1,588	1,244	900	556					
73,809	73,908	1,594	1,250 1,256	906	562					
73,909 74,009	74,008 74,108	1,600 1,606	1,262	912 918	568 574					
74,109	74,208	1,612	1,268	924	580					
74,209	74,308	1,618	1,274	930	586					
74,309 74,409	74,408 74,508	1,624 1,630	1,280 1,286	936 942	592 598					
74,509	74,608	1,636	1,292	948	604					
74,609 74,709	74,708 74,808	1,642 1,648	1,298 1,304	954 960	610 616					
74,809	74,908	1.654	1,310	966	622					
74,909	75,008	1,660	1,316	972	628					
75,009 75,109	75,108 75,208	1,666 1,672	1,322 1,328	978 984	634 640					
75,209	75,308	1,678	1,334	990	646					
75,309	75,408	1,684	1,340	996	652					
75,409 75,509	75,508 75,608	1,690 1,696	1,346 1,352	1,002 1,008	658 664					
75,609	75,708	1,702	1,358	1,006	670					
75,709	75,808	1,708	1,364	1,020	676					
75,809	75,908	1,714	1,370	1,026	682					
75,909 76,009	76,008 76,108	1,720 1,726	1,376 1,382	1,032 1,038	688 694					
76,109	76,208	1,732	1,388	1,044	700					
76,209	76,308	1,738	1,394	1,050	706					
76,309 76,409	76,408 76,508	1,744 1,750	1,400 1,406	1,056 1,062	712 718					
76,509	76,608	1,756	1,412	1,068	724					
76,609 76,709	76,708 76,808	1,762 1,768	1,418 1,424	1,074 1,080	730 736					

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

- 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	ome is But not			mber endents	
Least	over	0	1	2	3
76,809	76,908	1,774	1,430	1,086	742
76,909	77,008	1,780	1,436	1,092	748
77,009	77,108	1,786	1,442	1,098	754
77,109	77,208	1,792	1,448	1,104	760
77,209	77,308	1,798	1,454	1,110	766
77,309	77,408	1,804	1,460	1,116	772
77,409	77,508	1,810	1,466	1,122	778
77,509	77,608	1,816	1,472	1,128	784
77,609	77,708	1,822	1,478	1,134	790
77,709	77,808	1,828	1,484	1,140	796
77,809	77,908	1,834	1,490	1,146	802
77,909	78,008	1,840	1,496	1,152	808
78,009	78,108	1,846	1,502	1,158	814
78,109	78,208	1,852	1,508	1,164	820
78,209	78,308	1,858	1,514	1,170	826
78,309	78,408	1,864	1,520	1,176	832
78,409	78,508	1,870	1,526	1,182	838
78,509	78,608	1,876	1,532	1,188	844
78,609	78,708	1,882	1,538	1,194	850
78,709	78,808	1,888	1,544	1,200	856
78,809	78,908	1,894	1,550	1,206	862
78,909	79,008	1,900	1,556	1,212	868
79,009	79,108	1,906	1,562	1,218	874
79,109 79,209	79,208 79,308	1,912	1,568	1,224 1,230	880
		1,918	1,574		886
79,309	79,408	1,924	1,580	1,236	892
79,409	79,508	1,930 1,936	1,586 1,592	1,242 1,248	898
79,509 79,609	79,608 79,708	1,942	1,598	1,254	904 910
79,709	79,808	1,948	1,604	1,260	916
79,809	79,908	1,954	1,610	1,266	922
79,909	80,008	1,960	1,616	1,272	928
80,009	80,108	1,966	1,622	1,278	934
80,109	80,208	1,972	1,628	1,284	940
80,209	80,308	1,978	1,634	1,290	946
80,309	80,408	1,984	1,640	1,296	952
80,409	80,508	1,990	1,646	1,302	958
80,509	80,608	1,996	1,652	1,308	964
80,609	80,708	2,002	1,658	1,314	970
80,709	80,808	2,008	1,664	1,320	976
80,809	80,908	2,014	1,670	1,326	982
80,909	81,008	2,020	1,676	1,332	988
81,009	81,108	2,026	1,682	1,338	994
81,109	81,208	2,032	1,688	1,344	1,000
81,209	81,308	2,038	1,694	1,350	1,006
81,309	81,408	2,044	1,700	1,356	1,012
81,409	81,508	2,050	1,706	1,362	1,018
81,509	81,608 81,708	2,056 2,062	1,712 1,718	1,368 1,374	1,024
81,609 81,709	81,808	2,062	1,716	1,380	1,030 1,036
81,809	81,908	2,074	1,730	1,386	1,042
81,909	82,008	2,074	1,736	1,392	1,042
82,009	82,108	2,086	1,742	1,398	1,054
82,109	82,208	2,092	1,748	1,404	1,060
82,209	82,308	2,098	1,754	1,410	1,066
_ ,	- ,	,,,,,,	,	,	,

If Your Inc				mber	
At Least	But not over	0	or Dep 1	endents 2	3
82,309	82,408	2,104	1,760	1,416	1,072
82,409	82,508	2,110	1,766	1,422	1,078
82,509	82,608	2,116	1,772	1,428	1,084
82,609	82,708	2,122	1,778	1,434	1,090
82,709	82,808	2,128	1,784	1,440	1,096
82,809 82,909	82,908 83,008	2,134 2,140	1,790 1,796	1,446 1.452	1,102 1,108
83,009	83,108	2,140	1,802	1,452	1,114
83,109	83,208	2,152	1,808	1,464	1,120
83,209	83,308	2,158	1,814	1,470	1,126
83,309	83,408	2,164	1,820	1,476	1,132
83,409	83,508	2,170	1,826	1,482	1,138
83,509 83,609	83,608 83,708	2,176 2,182	1,832 1,838	1,488 1,494	1,144 1,150
83,709	83,808	2,188	1,844	1,500	1,156
83.809	83,908	2,194	1,850	1,506	1,162
83,909	84,008	2,200	1,856	1,512	1,168
84,009	84,108	2,206	1,862	1,518	1,174
84,109 84,209	84,208 84,308	2,212 2,218	1,868	1,524	1,180 1,186
			1,874	1,530	
84,309 84,409	84,408 84,508	2,224 2,230	1,880 1,886	1,536 1,542	1,192 1,198
84,509	84,608	2,236	1,892	1,548	1,204
84,609	84,708	2,242	1,898	1,554	1,210
84,709	84,808	2,248	1,904	1,560	1,216
84,809	84,908	2,254	1,910	1,566	1,222
84,909 85,009	85,008 85,108	2,260 2,266	1,916 1,922	1,572 1,578	1,228 1,234
85,109	85,208	2,272	1,928	1,584	1,240
85,209	85,308	2,278	1,934	1,590	1,246
85,309	85,408	2,284	1,940	1,596	1,252
85,409	85,508	2,290	1,946	1,602	1,258
85,509	85,608	2,296 2,302	1,952	1,608	1,264
85,609 85,709	85,708 85,808	2,302	1,958 1,964	1,614 1,620	1,270 1,276
85,809	85,908	2,314	1,970	1,626	1,282
85,909	86,008	2,320	1,976	1,632	1,288
86,009	86,108	2,326	1,982	1,638	1,294
86,109	86,208 86 308	2,332	1,988	1,644	1,300
86,209	86,308	2,338	1,994	1,650	1,306
86,309 86 409	86,408 86,508	2,344 2,350	2,000 2,006	1,656 1,662	1,312 1,318
86,509	86,608	2,356	2,000	1,668	1,324
86,609	86,708	2,362	2,018	1,674	1,330
86,709	86,808	2,368	2,024	1,680	1,336
86,809	86,908	2,374	2,030	1,686	1,342
86,909 87,009	87,008 87,108	2,380 2,386	2,036 2,042	1,692 1,698	1,348 1,354
87,109	87,108	2,392	2,042	1,704	1,360
87,209	87,308	2,398	2,054	1,710	1,366
87,309	87,408	2,404	2,060	1,716	1,372
87,409	87,508	2,410	2,066	1,722	1,378
87,509	87,608	2,416	2,072	1,728	1,384
87,609 87,709	87,708 87,808	2,422 2,428	2,078 2,084	1,734 1,740	1,390 1,396
01,103	01,000	۷,٦٤٥	۷,004	1,170	1,000

If Your Inc				mber	
At Least	But not over	0	of Dep 1	endents 2	3
87,809	87,908	2,434	2,090	1,746	1,402
87,909 88,009	88,008 88,108	2,440 2,446	2,096 2,102	1,752 1,758	1,408 1,414
88,109	88,208	2,452	2,108	1,764	1,420
88,209 88,309	88,308 88,408	2,458 2,464	2,114	1,770 1,776	1,426 1,432
88,409	88,508	2,470	2,126	1,782	1,438
88,509 88,609	88,608 88,708	2,476 2,482	2,132 2,138	1,788 1,794	1,444 1,450
88,709	88,808	2,488	2,144	1,800	1,456
88,809 88,909	88,908 89,008	2,494 2,500	2,150 2,156	1,806 1,812	1,462
89,009	89,108	2,506	2,162	1,818	1,468 1,474
89,109 89,209	89,208 89,308	2,512 2,518	2,168 2,174	1,824 1,830	1,480 1,486
89,309	89,408	2,524	2,180	1,836	1,492
89,409	89,508	2,530	2,186 2,192	1,842	1,498
89,509 89,609	89,608 89,708	2,536 2,542	2,198	1,848 1,854	1,504 1,510
89,709	89,808	2,548	2,204	1,860	1,516
89,809 89,909	89,908 90,008	2,554 2,560	2,210 2,216	1,866 1,872	1,522 1,528
90,009	90,108	2,566	2,222	1,878	1,534
90,109 90,209	90,208 90,308	2,572 2,578	2,228 2,234	1,884 1,890	1,540 1,546
90,309	90,408	2,584	2,240	1,896	1,552
90,409 90,509	90,508 90,608	2,590 2,596	2,246 2,252	1,902 1,908	1,558 1,564
90,609 90,709	90,708 90,808	2,602 2,608	2,258 2,264	1,914 1,920	1,570 1,576
90,809	90,908	2,614	2,204	1,926	1,582
90,909	91,008	2,620	2,276	1,932	1,588
91,009 91,109	91,108 91,208	2,626 2,632	2,282 2,288	1,938 1,944	1,594 1,600
91,209	91,308	2,638	2,294	1,950	1,606
91,309 91,409	91,408 91,508	2,644 2,650	2,300 2,306	1,956 1,962	1,612 1,618
91,509	91,608	2,657	2,313	1,969	1,625
91,609 91,709	91,708 91,808	2,665 2,673	2,321 2,329	1,977 1,985	1,633 1,641
91,809	91,908	2,681	2,337	1,993	1,649
91,909 92,009	92,008 92,108	2,689 2,697	2,345 2,353	2,001 2,009	1,657 1,665
92,109 92,209	92,208 92,308	2,705	2,361	2,017	1,673
92,309	92,408	2,713	2,369	2,025	1,681 1,689
92,409	92,508	2,729	2,385	2,041	1,697
92,509 92,609	92,608 92,708	2,737 2,745	2,393 2,401	2,049 2,057	1,705 1,713
92,709	92,808	2,753	2,409	2,065	1,721
92,809 92,909	92,908 93,008	2,761 2,769	2,417 2,425	2,073 2,081	1,729 1,737
93,009	93,108	2,777	2,433	2,089	1,745
93,109	93,208 93,308	2,785 2,793	2,441 2,449	2,097 2,105	1,753 1,761

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

- 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				mber	
At Least	But not over	0	of Dep	endents 2	3
93,309 93,409	93,408 93,508	2,801 2,809	2,457 2,465	2,113 2,121	1,769 1,777
93,509	93,608	2,817	2,473	2,129	1,785
93,609	93,708	2,825	2,481	2,137	1,793
93,709	93,808	2,833	2,489	2,145	1,801
93,809	93,908	2,841	2,497	2,153	1,809
93,909	94,008	2,849	2,505	2,161	1,817
94,009	94,108	2,857	2,513	2,169	1,825
94,109 94.209	94,208 94,308	2,865 2,873	2,521 2,529	2,177 2,185	1,833 1,841
,					
94,309 94,409	94,408 94,508	2,881 2,889	2,537 2,545	2,193 2,201	1,849 1,857
94,509	94,608	2,897	2,553	2,201	1,865
94,609	94,708	2,905	2,561	2,217	1,873
94,709	94,808	2,913	2,569	2,225	1,881
94,809	94,908	2,921	2,577	2,233	1,889
94,909	95,008	2,929	2,585	2,241	1,897
95,009	95,108	2,937	2,593	2,249	1,905
95,109	95,208	2,945	2,601	2,257	1,913
95,209	95,308	2,953	2,609	2,265	1,921
95,309	95,408	2,961	2,617	2,273	1,929
95,409	95,508	2,969	2,625	2,281	1,937
95,509	95,608	2,977	2,633	2,289	1,945 1,953
95,609 95.709	95,708 95,808	2,985 2,993	2,641 2,649	2,297 2,305	1,961
	-				
95,809 95,909	95,908 96,008	3,001 3,009	2,657 2,665	2,313 2,321	1,969 1,977
96,009	96,108	3,017	2,673	2,329	1,985
96,109	96,208	3,025	2,681	2,337	1,993
96,209	96,308	3,033	2,689	2,345	2,001
96,309	96,408	3,041	2,697	2,353	2,009
96,409	96,508	3,049	2,705	2,361	2,017
96,509	96,608	3,057	2,713	2,369	2,025
96,609 96,709	96,708 96,808	3,065 3,073	2,721 2,729	2,377 2,385	2,033 2,041
96,809 96,909	96,908 97,008	3,081 3,089	2,737 2,745	2,393 2,401	2,049 2,057
97,009	97,108	3,003	2,753	2,409	2,065
97,109	97,208	3,105	2,761	2,417	2,073
97,209	97,308	3,113	2,769	2,425	2,081
97,309	97,408	3,121	2,777	2,433	2,089
97,409	97,508	3,129	2,785	2,441	2,097
97,509	97,608	3,137	2,793	2,449	2,105
97,609 07,700	97,708	3,145	2,801	2,457	2,113
97,709	97,808	3,153	2,809	2,465	2,121
97,809	97,908	3,161	2,817	2,473	2,129
97,909 98,009	98,008 98,108	3,169 3,177	2,825 2,833	2,481 2,489	2,137 2,145
98,109	98,208	3,177	2,841	2,409	2,143
98,209	98,308	3,193	2,849	2,505	2,161
98,309	98,408	3,201	2,857	2,513	2,169
98,409	98,508	3,209	2,865	2,521	2,177
98,509	98,608	3,217	2,873	2,529	2,185
98,609	98,708	3,225	2,881	2,537	2,193
98,709	98,808	3,233	2,889	2,545	2,201

	come is			mber	
At	But not	of Dependents			
Least	over	0 1 2			
98,809	98,908	3,241	2,897	2,553	2,209
98,909	99,008	3,249	2,905	2,561	2,217
99,009	99,108	3,257	2,913	2,569	2,225
99,109	99,208	3,265	2,921	2,577	2,233
99,209	99,308	3,273	2,929	2,585	2,241
99,309	99,408	3,281	2,937	2,593	2,249
99,409	99,508	3,289	2,945	2.601	2,257
99,509	99,608	3,297	2,953	2,609	2,265
99,609	99,708	3,305	2,961	2,617	2,273
99,709	99,808	3,313	2,969	2,625	2,281
99,809	99,908	3,321	2,977	2,633	2,289
99,909	100,008	3,329	2,985	2,641	2,297
100,009	100,108	3,337	2,993	2,649	2,305
100,109	100,208	3,345	3,001	2,657	2,313
100,209	100,308	3,353	3,009	2,665	2,321
100,309	100,408	3,361	3,017	2,673	2,329
100,409	100,508	3,369	3,025	2,681	2,337
100,509	100,608	3,377	3,033	2,689	2,345
100,609	100,708	3,385	3,041	2,697	2,353
100,709	100,808	3,393	3,049	2,705	2,361
100,809	100,908	3,401	3,057	2,713	2,369
100,909	101,008	3,409	3,065	2,721	2,377
101,009	101,108	3,417	3,073	2,729	2,385
101,109	101,208	3,425	3,081	2,737	2,393
101,209	101,308	3,433	3,089	2,745	2,401
101,309	101,408	3,441	3,097	2,753	2,409
101,409	101,508	3,449	3,105	2,761	2,417
101,509	101,608	3,457	3,113	2,769	2,425
101,609	101,708	3,465	3,121	2,777	2,433
101,709	101,808	3,473	3,129	2,785	2,441
101,809	101,908	3,481	3,137	2,793	2,449
101,909	102,008	3,489	3,145	2,801	2,457
102,009	102,108	3,497	3,153	2,809	2,465
102,109	102,208	3,505	3,161	2,817	2,473
102,209	102,308	3,513	3,169	2,825	2,481
102,309	102,408	3,521	3,177	2,833	2,489
102,409	102,508	3,529	3,185	2,841	2,497
102,509	102,608	3,537	3,193	2,849	2,505
102,609	102,708	3,545	3,201	2,857	2,513
102,709	102,808	3,553	3,209	2,865	2,521
102,809	102,908	3,561	3,217	2,873	2,529
102,909	103,008	3,569	3,225	2,881	2,537
103,009	103,108	3,577	3,233	2,889	2,545
103,109	103,208	3,585	3,241	2,897	2,553
103,209	103,308	3,593	3,249	2,905	2,561
103,309	103,408	3,601	3,257	2,913	2,569
103,409	103,508	3,609	3,265	2,921	2,577
103,509	103,608	3,617	3,273	2,929	2,585
103,609	103,708	3,625	3,281	2,937	2,593
103,709	103,808	3,633	3,289	2,945	2,601
103,809	103,908	3,641	3,297	2,953	2,609
103,909	104,008	3,649	3,305	2,961	2,617
104,009	104,108	3,657	3,313	2,969	2,625
104,109	104,208	3,665	3,321	2,977	2,633
104,209	104,308	3,673	3,329	2,985	2,641

M. Verry Inc. and Inc.							
	come is But not			mber			
At Least	over	0	Մ Dep	endents 2	3		
104,309	104,408	3,681	3,337	2,993	2,649		
104,409	104,508	3,689	3,345	3,001	2,657		
104,509	104,608	3,697	3,353	3,009	2,665		
104,609 104,709	104,708 104,808	3,705 3,713	3,361 3,369	3,017 3,025	2,673 2,681		
104,809	104,908	3,721	3,377	3,033	2,689		
104,003	105,008	3,729	3,385	3,041	2,697		
105,009	105,108	3,737	3,393	3,049	2,705		
105,109	105,208	3,745	3,401	3,057	2,713		
105,209	105,308	3,753	3,409	3,065	2,721		
105,309	105,408	3,761	3,417	3,073	2,729		
105,409 105,509	105,508 105,608	3,769 3,777	3,425 3,433	3,081	2,737 2,745		
105,609	105,708	3,777	3,441	3,009	2,753		
105,709	105,808	3,793	3,449	3,105	2,761		
105,809	105,908	3,801	3,457	3,113	2,769		
105,909	106,008	3,809	3,465	3,121	2,777		
106,009	106,108	3,817	3,473	3,129	2,785		
106,109	106,208	3,825	3,481	3,137	2,793		
106,209	106,308	3,833	3,489	3,145	2,801		
106,309	106,408	3,841	3,497	3,153	2,809 2,817		
106,409 106,509	106,508 106,608	3,849 3,857	3,505 3,513	3,161 3,169	2,825		
106,609	106,708	3,865	3,521	3,177	2,833		
106,709	106,808	3,873	3,529	3,185	2,841		
106,809	106,908	3,881	3,537	3,193	2,849		
106,909	107,008	3,889	3,545	3,201	2,857		
107,009	107,108	3,897	3,553	3,209	2,865		
107,109 107,209	107,208 107,308	3,905 3,913	3,561 3,569	3,217 3,225	2,873 2,881		
				-			
107,309 107,409	107,408 107,508	3,921 3,929	3,577 3,585	3,233 3,241	2,889 2,897		
107,509	107,608	3,937	3,593	3,249	2,905		
107,609	107,708	3,945	3,601	3,257	2,913		
107,709	107,808	3,953	3,609	3,265	2,921		
107,809	107,908	3,961	3,617	3,273	2,929		
107,909 108,009	108,008	3,969	3,625	3,281	2,937		
108,109	108,108 108,208	3,977 3,985	3,633 3,641	3,289 3,297	2,945 2,953		
108,209	108,308	3,993	3,649	3,305	2,961		
108,309	108,408	4,001	3,657	3,313	2,969		
108,409	108,508	4,009	3,665	3,321	2,977		
108,509	108,608	4,017	3,673	3,329	2,985		
108,609 108,709	108,708 108,808	4,025 4,033	3,681 3,689	3,337 3,345	2,993 3,001		
108,809 108,909	108,908 109,008	4,041 4,049	3,697 3,705	3,353 3,361	3,009 3,017		
109,009	109,000	4,057	3,713	3,369	3,025		
109,109	109,208	4,065	3,721	3,377	3,033		
109,209	109,308	4,073	3,729	3,385	3,041		
109,309	109,408	4,081	3,737	3,393	3,049		
109,409	109,508	4,089	3,745	3,401	3,057		
109,509 109,609	109,608 109,708	4,097 4,105	3,753 3,761	3,409 3,417	3,065 3,073		
109,709	109,708	4,113	3,769	3,425	3,073		

# **Married/RDP Filing Jointly or Qualifying Widow(er)**

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

(continued)

- 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.

	come is	Number of Percentage				
At	But not	n		endents	2	
Least	over	0	1	2	3	
109,809	109,908	4,121	3,777	3,433	3,089	
109,909	110,008	4,129	3,785	3,441	3,097	
110,009 110,109	110,108 110,208	4,137 4,145	3,793 3,801	3,449 3,457	3,105 3,113	
110,103	110,200	4,153	3,809	3,465	3,121	
110,309 110,409	110,408 110,508	4,161 4,169	3,817 3,825	3,473 3,481	3,129 3,137	
110,509	110,608	4,177	3,833	3,489	3,145	
110,609	110,708	4.185	3,841	3.497	3,153	
110,709	110,808	4,193	3,849	3,505	3,161	
110,809	110,908	4,201	3,857	3,513	3,169	
110,909	111,008	4,209	3,865	3,521	3,177	
111,009	111,108	4,217	3,873	3,529	3,185	
111,109	111,208	4,225	3,881	3,537	3,193	
111,209	111,308	4,233	3,889	3,545	3,201	
111,309	111,408	4,241	3,897	3,553	3,209	
111,409	111,508	4,249	3,905	3,561	3,217	
111,509	111,608	4,257	3,913	3,569	3,225	
111,609	111,708	4,265	3,921	3,577	3,233	
111,709	111,808	4,273	3,929	3,585	3,241	
111,809	111,908	4,281	3,937	3,593	3,249	
111,909	112,008	4,289	3,945	3,601	3,257	
112,009	112,108	4,297	3,953	3,609	3,265	
112,109	112,208	4,305	3,961	3,617	3,273	
112,209	112,308	4,313	3,969	3,625	3,281	
112,309	112,408	4,321	3,977	3,633	3,289	
112,409	112,508	4,329	3,985	3,641	3,297	
112,509	112,608	4,337	3,993	3,649	3,305	
112,609	112,708	4,345	4,001	3,657	3,313	
112,709	112,808	4,353	4,009	3,665	3,321	
112,809	112,908	4,361	4,017	3,673	3,329	
112,909	113,008	4,369	4,025	3,681	3,337	
113,009	113,108	4,377	4,033	3,689	3,345	
113,109	113,208	4,385	4,041	3,697	3,353	
113,209	113,308	4,393	4,049	3,705	3,361	
113,309	113,408	4,401	4,057	3,713	3,369	
113,409 113,509	113,508 113,608	4,409 4,418	4,065 4,074	3,721 3,730	3,377 3,386	
113,509	113,708	4,410	4,074	3,739	3,395	
113,709	113,808	4,437	4,003	3,749	3,405	
113,809	113,908	4,446	4.102	3,758		
113,909	114,008	4,446	4,102	3,767	3,414 3,423	
114,009	114,108	4,464	4,120	3,776	3,432	
114,109	114,208	4,474	4,130	3,786	3,442	
114,209	114,308	4,483	4,139	3,795	3,451	
114,309	114,408	4,492	4,148	3,804	3,460	
114,409	114,508	4,502	4,158	3,814	3,470	
114,509	114,608	4,511	4,167	3,823	3,479	
114,609	114,708	4,520	4,176	3,832	3,488	
114,709	114,808	4,530	4,186	3,842	3,498	
114,809	114,908	4,539	4,195	3,851	3,507	
114,909	115,008	4,548	4,204	3,860	3,516	
115,009	115,108	4,557	4,213	3,869	3,525	
115,109	115,208	4,567	4,223	3,879	3,535	
115,209	115,308	4,576	4,232	3,888	3,544	

	come is			mber	
At Least	But not over	0	Մ Dep	endents 2	3
			4,241	3,897	
115,309 115,409	115,408 115,508	4,585 4,595	4,251	3,907	3,553 3,563
115,509	115,608	4,604	4,260	3,916	3,572
115,609	115,708	4,613	4,269	3,925	3,581
115,709	115,808	4,623	4,279	3,935	3,591
115,809	115,908	4,632	4,288	3,944	3,600
115,909	116,008	4,641	4,297	3,953	3,609
116,009 116,109	116,108 116,208	4,650 4,660	4,306 4,316	3,962 3,972	3,618 3,628
116,109	116,308	4,669	4,325	3,981	3,637
116,309	116,408	4,678	4,334	3,990	
116,409	116,508	4,688	4,344	4,000	3,646 3,656
116,509	116,608	4,697	4,353	4,009	3,665
116,609	116,708	4,706	4,362	4,018	3,674
116,709	116,808	4,716	4,372	4,028	3,684
116,809	116,908	4,725	4,381	4,037	3,693
116,909	117,008	4,734	4,390	4,046	3,702
117,009	117,108	4,743	4,399	4,055	3,711
117,109 117,209	117,208 117,308	4,753 4,762	4,409 4,418	4,065 4,074	3,721 3,730
117,203	117,408	4,771	4.427	4,083	3,739
117,309	117,508	4,781	4,437	4,003	3,749
117,509	117,608	4,790	4,446	4,102	3,758
117,609	117,708	4,799	4,455	4,111	3,767
117,709	117,808	4,809	4,465	4,121	3,777
117,809	117,908	4,818	4,474	4,130	3,786
117,909	118,008	4,827	4,483	4,139	3,795
118,009	118,108	4,836	4,492	4,148	3,804
118,109 118,209	118,208 118,308	4,846 4,855	4,502 4,511	4,158 4,167	3,814 3,823
118,309	118,408	4,864	4,520	4,176	3,832
118,409	118,508	4,874	4,530	4,186	3,842
118,509	118,608	4,883	4,539	4,195	3,851
118,609	118,708	4,892	4,548	4,204	3,860
118,709	118,808	4,902	4,558	4,214	3,870
118,809	118,908	4,911	4,567	4,223	3,879
118,909	119,008	4,920	4,576	4,232 4,241	3,888 3,897
119,009 119,109	119,108 119,208	4,929 4,939	4,585 4,595	4,241	3,907
119,209	119,308	4,948	4,604	4,260	3,916
119,309	119,408	4,957	4,613	4,269	3,925
119,409	119,508	4,967	4,623	4,279	3,935
119,509	119,608	4,976	4,632	4,288	3,944
119,609	119,708	4,985	4,641	4,297	3,953
119,709	119,808	4,995	4,651	4,307	3,963
119,809	119,908	5,004	4,660	4,316	3,972
119,909 120,009	120,008 120,108	5,013 5,022	4,669 4,678	4,325 4,334	3,981
120,009	120,100	5,022	4,688	4,344	3,990 4,000
120,209	120,308	5,041	4,697	4,353	4,009
120,309	120,408	5,050	4,706	4,362	4,018
120,409	120,508	5,060	4,716	4,372	4,028
120,509	120,608	5,069	4,725	4,381	4,037
120,609	120,708	5,078	4,734	4,390	4,046
120,709	120,808	5,088	4,744	4,400	4,056

	come is			mber			
At Least	But not over	0	υι υ <b>ε</b> μ 1	endents 2	3		
120,809 120,909	120,908 121,008	5,097 5,106	4,753 4,762	4,409 4,418	4,065 4,074		
121,009	121,108	5,115	4,771	4,427	4,083		
121,109	121,208	5,125	4,781	4,437	4,093		
121,209	121,308	5,134	4,790	4,446	4,102		
121,309	121,408	5,143	4,799	4,455	4,111		
121,409	121,508	5,153	4,809	4,465	4,121		
121,509	121,608	5,162	4,818	4,474	4,130		
121,609	121,708	5,171	4,827	4,483	4,139		
121,709	121,808	5,181	4,837	4,493	4,149		
121,809	121,908	5,190	4,846	4,502	4,158		
121,909	122,008	5,199	4,855	4,511	4,167		
122,009	122,108	5,208	4,864	4,520	4,176		
122,109	122,208	5,218	4,874	4,530	4,186		
122,209	122,308	5,227	4,883	4,539	4,195		
122,309	122,408	5,236	4,892	4.548	4,204		
122,409	122,508	5,246	4,902	4,558	4,214		
122,509	122,608	5,255	4,911	4,567	4,223		
122,609	122,708	5,264	4,920	4,576	4,232		
122,709	122,808	5,274	4,930	4,586	4,242		
122,809	122,908	5,283	4,939	4,595	4,251		
122,909	123,008	5,292	4,948	4,604	4,260		
123,009	123,108	5,301	4,957	4,613	4,269		
123,109	123,208	5,311	4,967	4,623	4,279		
123,209	123,308	5,320	4,976	4,632	4,288		
123,309	123,408	5,329	4,985	4,641	4,297		
123,409	123,508	5,339	4,995	4,651	4,307		
123,509	123,608	5,348	5,004	4,660	4,316		
123,609	123,708	5,357	5,013	4,669	4,325		
123,709	123,808	5,367	5,023	4,679	4,335		
123,809	123,908	5,376	5,032	4,688	4,344		
123,909	124,008	5,385	5,041	4,697	4,353		
124,009	124,108	5,394	5,050	4,706	4,362		
124,109	124,208	5,404	5,060	4,716	4,372		
124,209	124,308	5,413	5,069	4,725	4,381		
124,309	124,408	5,422	5,078	4,734	4,390		
124,409	124,508	5,432	5,088	4,744	4,400		
124,509	124,608	5,441 5,450	5,097	4,753	4,409		
124,609 124,709	124,708 124,808	5,450 5,460	5,106 5,116	4,762 4,772	4,418 4,428		
124,809	124,908	5,469	5,125	4,781	4,437		
124,909	125,008 125,108	5,478 5,487	5,134	4,790	4,446		
125,009 125,109	125,108	5,487	5,143 5,153	4,799 4,809	4,455 4,465		
125,109	125,200	5,506	5,162	4,818	4,474		
125,309	125,408	5,515	5,171 5 181	4,827 4,837	4,483		
125,409 125,509	125,508 125,608	5,525 5,534	5,181 5,190	4,837 4,846	4,493 4,502		
125,609	125,708	5,543	5,190	4,855	4,511		
125,709	125,808	5,553	5,209	4,865	4,521		
125,809	125,908	5,562	5,218	4,874	4,530		
125,809	125,908	5,562	5,218	4,874	4,530		
126,009	126,108	5,580	5,236	4,892	4,548		
126,109	126,208	5,590	5,246	4,902	4,558		
	· ,	-,500	-,	.,	4,567		

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$8,258 for your standard deduction, \$222 for your personal exemption credit, and \$344 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 But not			mber endents	
Least	over	0	1	2	3
126,309	126,408	5,608	5,264	4,920	4,576
126,409	126,508	5,618	5,274	4,930	4,586
126,509	126,608	5,627	5,283	4,939	4,595
126,609	126,708	5,636	5,292	4,948	4,604
126,709	126,808	5,646	5,302	4,958	4,614
126,809	126,908	5,655	5,311	4,967	4,623
126,909	127,008	5,664	5,320	4,976	4,632
127,009	127,108	5,673	5,329	4,985	4,641
127,109	127,100	5,683	5,339	4,995	4,651
127,209	127,308	5,692	5,348	5,004	4,660
127,309	127,408	5,701	5,357	5,013	4,669
127,409	127,508	5,711	5,367	5,023	4,679
127,509	127,608	5,720	5,376	5,032	4,688
127,609	127,708	5,729	5,385	5,041	4,697
127,709	127,808	5,739	5,395	5,051	4,707
127,809	127,908	5,748	5,404	5,060	4,716
127,909	128,008	5,757	5,413	5,069	4,725
128,009	128,108	5,766	5,422	5,078	4,734
128,109	128,208	5,776	5,432	5,088	4,744
128,209	128,308	5,785	5,441	5,097	4,753
128,309	128,408	5,794	5,450	5,106	4,762
128,409	128,508	5,804	5,460	5,116	4,772
128,509	128,608	5,813	5,469	5,125	4,781
128,609	128,708	5,822	5,478	5,134	4,790
128,709	128,808	5,832	5,488	5,144	4,800
128,809	128,908	5,841	5,497	5,153	4,809
128,909	129,008	5,850	5,506	5,162	4,818
129,009	129,108	5,859	5,515	5,171	4,827
129,109	129,208	5,869	5,525	5,181	4,837
129,209	129,308	5,878	5,534	5,190	4,846
129,309	129,408	5,887	5,543	5,199	4,855
129,409	129,508	5,897	5,553	5,209	4,865
129,509	129,608	5,906	5,562	5,218	4,874
129,609	129,708	5,915	5,571	5,227	4,883
129,709	129,808	5,925	5,581	5,237	4,893
129,809	129,908	5,934	5,590	5,246	4,902
129,909	130,008	5,943	5,599	5,255	4,911
130,009	130,108	5,952	5,608	5,264	4,920
130,109	130,208	5,962	5,618	5,274	4,930
130,209	130,308	5,971	5,627	5,283	4,939
130,309	130,408	5,980	5,636	5,292	4,948
		5,990			
130,409 130,509	130,508 130,608	5,999	5,646 5,655	5,302 5,311	4,958 4,967
130,609	130,708	6,008	5,664	5,320	4,976
130,709	130,808	6,018	5,674	5,330	4,986
		-			
130,809	130,908	6,027	5,683	5,339	4,995
130,909	131,008	6,036	5,692	5,348	5,004
131,009	131,108	6,045	5,701	5,357	5,013
131,109	131,208	6,055	5,711	5,367 5,376	5,023
131,209	131,308	6,064	5,720	5,376	5,032
131,309	131,408	6,073	5,729	5,385	5,041
131,409	131,508	6,083	5,739	5,395	5,051
131,509	131,608	6,092	5,748	5,404	5,060
131,609 131,709	131,708	6,101	5,757	5,413	5,069
	131,808	6,111	5,767	5,423	5,079

If Your In	come is		Nu	mber	
At Least	But not over	0	of Dep 1	endents 2	3
131,809 131,909	131,908 132,008	6,120 6,129	5,776 5,785	5,432 5,441	5,088 5,097
132,009	132,108	6,138	5,794	5,450	5,106
132,109	132,208	6,148	5,804	5,460	5,116
132,209	132,308	6,157	5,813	5,469	5,125
132,309 132,409	132,408 132,508	6,166 6,176	5,822 5,832	5,478 5,488	5,134 5,144
132,509	132,608	6,185	5,841	5,497	5,153
132,609	132,708	6,194	5,850	5,506	5,162
132,709	132,808	6,204	5,860	5,516	5,172
132,809	132,908	6,213	5,869	5,525	5,181
132,909 133,009	133,008 133,108	6,222 6,231	5,878 5,887	5,534 5,543	5,190 5,199
133,109	133,208	6,241	5,897	5,553	5,209
133,209	133,308	6,250	5,906	5,562	5,218
133,309	133,408	6,259	5,915	5,571	5,227
133,409	133,508	6,269	5,925	5,581	5,237
133,509 133,609	133,608 133,708	6,278 6,287	5,934 5,943	5,590 5,599	5,246 5,255
133,709	133,808	6,297	5,953	5,609	5,265
133,809	133,908	6,306	5,962	5,618	5,274
133,909	134,008	6,315	5,971	5,627	5,283
134,009 134,109	134,108 134,208	6,324 6,334	5,980 5,990	5,636 5,646	5,292 5,302
134,209	134,308	6,343	5,999	5,655	5,311
134,309	134,408	6,352	6,008	5,664	5,320
134,409	134,508	6,362	6,018	5,674	5,330
134,509 134,609	134,608 134,708	6,371 6,380	6,027 6,036	5,683 5,692	5,339 5,348
134,709	134,808	6,390	6,046	5,702	5,358
134,809	134,908	6,399	6,055	5,711	5,367
134,909	135,008	6,408	6,064	5,720	5,376
135,009 135,109	135,108 135,208	6,417 6,427	6,073 6,083	5,729 5,739	5,385 5,395
135,209	135,308	6,436	6,092	5,748	5,404
135,309	135,408	6,445	6,101	5,757	5,413
135,409	135,508	6,455	6,111	5,767	5,423
135,509 135,609	135,608 135,708	6,464 6,473	6,120 6,129	5,776 5,785	5,432 5,441
135,709	135,808	6,483	6,139	5,795	5,451
135,809	135,908	6,492	6,148	5,804	5,460
135,909	136,008	6,501	6,157	5,813	5,469
136,009 136,109	136,108 136,208	6,510 6,520	6,166 6,176	5,822 5,832	5,478 5,488
136,209	136,308	6,529	6,185	5,841	5,497
136,309	136,408	6,538	6,194	5,850	5,506
136,409	136,508	6,548	6,204	5,860	5,516
136,509 136,609	136,608 136,708	6,557 6,566	6,213 6,222	5,869 5,878	5,525 5,534
136,709	136,808	6,576	6,232	5,888	5,544
136,809	136,908	6,585	6,241	5,897	5,553
136,909	137,008	6,594	6,250	5,906	5,562
137,009	137,108	6,603	6,259	5,915	5,571
137,109	137,208	6,613	6,269	5,925	5,581

**137,209 137,308** 6,622 6,278 5,934 5,590

If Your Inc	ome is		Nur	nber	
At	But not		of Dep	endents	
Least	over	0	1	2	3
137,309	137,408	6,631	6,287	5,943	5,599
137,409	137,508	6,641	6,297	5,953	5,609
137,509 137,609	137,608 137,708	6,650 6,659	6,306 6,315	5,962 5,971	5,618 5,627
137,709	137,808	6,669	6,325	5,981	5,637
137,809	137,908	6,678	6,334	5,990	5,646
137,909	138,008	6,687	6,343	5,999	5,655
138,009	138,108	6,696	6,352	6,008	5,664
138,109 138,209	138,208 138,308	6,706 6,715	6,362 6,371	6,018 6,027	5,674 5,683
· · · · · · · · · · · · · · · · · · ·					
138,309 138,409	138,408 138,508	6,724 6,734	6,380 6,390	6,036 6,046	5,692 5,702
138,509	138,608	6,743	6,399	6,055	5,711
138,609	138,708	6,752	6,408	6,064	5,720
138,709	138,808	6,762	6,418	6,074	5,730
138,809	138,908	6,771	6,427	6,083	5,739
138,909 139,009	139,008 139,108	6,780 6,789	6,436 6,445	6,092 6,101	5,748 5,757
139,109	139,100	6,799	6,455	6,111	5,767
139,209	139,308	6,808	6,464	6,120	5,776
139,309	139,408	6,817	6,473	6,129	5,785
139,409	139,508	6,827	6,483	6,139	5,795
139,509	139,608	6,836	6,492	6,148 6,157	5,804
139,609 139,709	139,708 139,808	6,845 6,855	6,501 6,511	6,167	5,813 5,823
139,809	139,908	6,864	6,520	6,176	5,832
139,909	140,008	6,873	6,529	6,185	5,841
140,009	140,108	6,882	6,538	6,194	5,850
140,109	140,208	6,892	6,548	6,204	5,860
140,209	140,308	6,901	6,557	6,213	5,869
140,309 140,409	140,408 140,508	6,910 6,920	6,566 6,576	6,222 6,232	5,878 5,888
140,509	140,608	6,929	6,585	6,241	5,897
140,609	140,708	6,938	6,594	6,250	5,906
140,709	140,808	6,948	6,604	6,260	5,916
140,809	140,908	6,957	6,613	6,269	5,925
140,909 141,009	141,008 141,108	6,966 6,975	6,622 6,631	6,278 6,287	5,934 5,943
141,109	141,108	6,985	6,641	6,297	5,953
141,209	141,308	6,994	6,650	6,306	5,962
141,309	141,408	7,003	6,659	6,315	5,971
141,409	141,508	7,013	6,669	6,325	5,981
141,509	141,608	7,022	6,678	6,334	5,990
141,609 141,709	141,708 141,808	7,031 7,041	6,687 6,697	6,343 6,353	5,999 6,009
141,809	141,908	7,050	6,706	6,362	6,018
141,009	141,908	7,050	6,715	6,371	6,016
142,009	142,108	7,068	6,724	6,380	6,036
142,109	142,208	7,078	6,734	6,390	6,046
142,209	142,308	7,087	6,743	6,399	6,055
142,309	142,408	7,096	6,752	6,408	6,064
	142,508	7,106	6,762	6,418	6,074
142,409	142 608	7 115	6 771	6 427	6 083
142,409 142,509 142,609	142,608 142,708	7,115 7,124	6,771 6,780	6,427 6,436	6,083 6,092

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

- 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 But not			mber endents	
Least	over	0	1	2	3
		7,143			
142,809 142,909	142,908 143,008	7,143	6,799	6,455 6,464	6,111 6,120
142,909	143,108	7,161	6,808 6,817	6,473	6,129
143,109	143,100	7,101	6,827	6,483	6,139
143,109	143,200	7,171	6,836	6,492	6,148
143,309	143,408	7,189	6,845	6,501	6,157
143,409	143,508	7,199	6,855	6,511	6,167
143,509	143,608	7,208	6,864	6,520	6,176
143,609	143,708	7,217	6,873	6,529	6,185
143,709	143,808	7,227	6,883	6,539	6,195
143,809	143,908	7,236	6,892	6,548	6,204
143,909	144,008	7,245	6,901	6,557	6,213
144,009	144,108	7,254	6,910	6,566	6,222
144,109	144,208	7,264	6,920	6,576	6,232
144,209	144,308	7,273	6,929	6,585	6,241
144,309	144,408	7,282	6,938	6,594	6,250
144,409	144,508	7,292	6,948	6,604	6,260
144,509	144,608	7,301	6,957	6,613	6,269
144,609	144,708	7,310	6,966	6,622	6,278
144,709	144,808	7,320	6,976	6,632	6,288
144,809	144,908	7,329	6,985	6,641	6,297
144,909	145,008	7,338	6,994	6,650	6,306
145,009	145,108	7,347	7,003	6,659	6,315
145,109	145,100	7,357	7,003	6,669	6,325
145,109	145,308	7,366	7,013	6,678	6,334
	-				
145,309	145,408	7,375	7,031	6,687	6,343
145,409	145,508	7,385	7,041	6,697	6,353
145,509	145,608	7,394	7,050	6,706	6,362
145,609 145,709	145,708 145,808	7,403 7,413	7,059 7,069	6,715 6,725	6,371 6,381
	•				
145,809	145,908	7,422	7,078	6,734	6,390
145,909	146,008	7,431	7,087	6,743	6,399
146,009	146,108	7,440	7,096	6,752	6,408
146,109	146,208	7,450	7,106	6,762	6,418
146,209	146,308	7,459	7,115	6,771	6,427
146,309	146,408	7,468	7,124	6,780	6,436
146,409	146,508	7,478	7,134	6,790	6,446
146,509	146,608	7,487	7,143	6,799	6,455
146,609	146,708	7,496	7,152	6,808	6,464
146,709	146,808	7,506	7,162	6,818	6,474
146,809	146,908	7,515	7,171	6,827	6,483
146,909	147,008	7,524	7,180	6,836	6,492
147,009	147,108	7,533	7,189	6,845	6,501
147,109	147,208	7,543	7,199	6,855	6,511
147,209	147,308	7,552	7,208	6,864	6,520
147,309	147,408	7,561	7,217	6,873	6,529
147,409	147,508	7,571	7,227	6,883	6,539
147,509	147,608	7,580	7,236	6,892	6,548
147,609	147,708	7,589	7,245	6,901	6,557
147,709	147,808	7,599	7,255	6,911	6,567
		7,608	7,264		
147,809 147,909	147,908 148,008	7,606	7,204	6,920 6,929	6,576 6,585
147,909	148,108	7,626	7,273	6,938	6,594
148,109	148,208	7,626	7,202	6,948	6,604
148,209	148,308	7,645	7,292	6,957	6,613
140,209	140,300	1,040	1,001	0,307	0,013

If Your Income is At But not Least         But not Over lates         Number of Dependents           148,309         148,408         7,654         7,320         6,966         6,622           148,409         148,508         7,664         7,320         6,966         6,632           148,509         148,608         7,673         7,329         6,985         6,641           148,609         148,708         7,682         7,338         6,994         6,650           148,909         148,908         7,701         7,357         7,031         6,669           148,909         149,108         7,719         7,357         7,041         6,687           149,109         149,108         7,729         7,385         7,041         6,687           149,209         149,308         7,727         7,433         7,050         6,766           149,309         149,408         7,747         7,403         7,050         6,762           149,409         149,508         7,757         7,413         7,069         6,742           149,509         149,608         7,766         7,422         7,078         6,743           149,909         149,508         7,875         7,431         7,097 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
Least         over         0         1         2         3           148,309         148,408         7,654         7,310         6,966         6,622           148,509         148,608         7,673         7,329         6,985         6,641           148,609         148,708         7,682         7,338         6,994         6,650           148,809         148,808         7,692         7,348         7,004         6,660           148,809         148,908         7,701         7,357         7,013         6,669           149,009         149,108         7,719         7,375         7,031         6,687           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,408         7,747         7,403         7,050         6,706           149,309         149,408         7,767         7,413         7,069         6,725           149,409         149,508         7,767         7,431         7,087         6,742           149,509         149,608         7,767         7,431         7,087         6,743           149,509         149,908         7,764         7,450         7,106						
148,309         148,408         7,654         7,310         6,966         6,622           148,409         148,508         7,664         7,320         6,976         6,632           148,509         148,708         7,682         7,338         6,994         6,650           148,709         148,808         7,692         7,348         7,004         6,660           148,909         149,008         7,710         7,357         7,013         6,689           148,909         149,108         7,710         7,366         7,022         6,678           149,009         149,108         7,719         7,385         7,041         6,697           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,308         7,767         7,403         7,050         6,706           149,509         149,608         7,766         7,422         7,078         6,734           149,609         149,708         7,757         7,431         7,069         6,752           149,909         149,808         7,875         7,411         7,097         6,753           149,909         150,108         7,812         7,468			Π			3
148,409         148,508         7,664         7,320         6,976         6,632           148,609         148,708         7,682         7,338         6,994         6,650           148,709         148,808         7,692         7,348         7,004         6,660           148,809         148,908         7,701         7,366         7,022         6,678           149,009         149,008         7,710         7,366         7,022         6,678           149,109         149,008         7,717         7,375         7,031         6,687           149,109         149,308         7,727         7,385         7,041         6,697           149,309         149,408         7,747         7,403         7,050         6,706           149,309         149,408         7,747         7,403         7,059         6,742           149,409         149,508         7,757         7,413         7,069         6,742           149,509         149,608         7,767         7,413         7,069         6,743           149,509         149,508         7,757         7,411         7,077         6,74           149,509         149,508         7,767         7,413				-		
148,509         148,608         7,673         7,329         6,985         6,641           148,609         148,708         7,682         7,338         6,994         6,650           148,909         148,908         7,701         7,357         7,013         6,669           148,909         149,008         7,710         7,357         7,031         6,687           149,009         149,108         7,719         7,355         7,031         6,687           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,408         7,747         7,403         7,050         6,705           149,409         149,508         7,757         7,413         7,069         6,725           149,509         149,608         7,765         7,431         7,087         6,743           149,609         149,708         7,757         7,431         7,087         6,743           149,809         149,908         7,794         7,450         7,106         6,762           149,809         150,008         7,822         7,481         7,097         6,753           150,009         150,108         7,822         7,481		,		7,310	,	
148,709         148,808         7,692         7,348         7,004         6,660           148,809         148,908         7,701         7,357         7,013         6,669           148,909         149,008         7,710         7,366         7,022         6,788           149,009         149,108         7,719         7,375         7,031         6,687           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,408         7,747         7,403         7,050         6,715           149,409         149,608         7,767         7,413         7,069         6,725           149,509         149,608         7,765         7,431         7,087         6,743           149,709         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,785         7,441         7,097         6,753           149,909         150,008         7,802         7,468         7,115         6,701           150,099         150,088         7,821         7,496         7,152         6,808           150,499         150,608         7,859         7,515						
148,809         148,908         7,701         7,357         7,013         6,669           148,909         149,008         7,710         7,366         7,022         6,678           149,009         149,108         7,719         7,375         7,031         6,687           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,408         7,747         7,403         7,050         6,705           149,409         149,508         7,767         7,413         7,069         6,725           149,609         149,708         7,765         7,431         7,087         6,734           149,609         149,808         7,765         7,431         7,087         6,734           149,909         149,808         7,785         7,441         7,097         6,753           149,909         150,008         7,802         7,450         7,116         6,702           149,909         150,008         7,802         7,478         7,134         6,709           150,009         150,108         7,822         7,478         7,143         6,709           150,209         150,408         7,869         7,556						6,650
148,909         149,008         7,710         7,366         7,022         6,678           149,109         149,108         7,719         7,375         7,041         6,697           149,109         149,208         7,729         7,385         7,041         6,697           149,209         149,308         7,737         7,403         7,050         6,706           149,409         149,508         7,767         7,413         7,069         6,734           149,509         149,608         7,766         7,422         7,078         6,743           149,609         149,708         7,775         7,431         7,087         6,743           149,709         149,908         7,784         7,450         7,106         6,762           149,909         150,008         7,803         7,459         7,115         6,771           150,009         150,008         7,803         7,459         7,115         6,770           150,309         150,408         7,812         7,468         7,124         6,780           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515	148,709	148,808	•	7,348		6,660
149,009         149,108         7,719         7,375         7,031         6,687           149,109         149,208         7,729         7,385         7,041         6,697           149,309         149,408         7,737         7,403         7,050         6,715           149,409         149,508         7,767         7,413         7,069         6,725           149,509         149,608         7,765         7,431         7,087         6,743           149,609         149,708         7,757         7,431         7,087         6,743           149,609         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,784         7,450         7,106         6,762           149,909         150,008         7,803         7,458         7,115         6,771           150,009         150,108         7,822         7,478         7,143         6,790           150,309         150,408         7,859         7,515         7,171         6,808           150,409         150,608         7,859         7,515         7,171         6,827           150,509         150,608         7,869         7,524			7,701	7,357		
149,109         149,208         7,729         7,385         7,041         6,697           149,209         149,308         7,738         7,394         7,050         6,706           149,309         149,408         7,747         7,403         7,059         6,715           149,509         149,608         7,766         7,422         7,078         6,734           149,609         149,708         7,775         7,431         7,087         6,743           149,809         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,784         7,450         7,106         6,762           149,909         150,008         7,802         7,468         7,124         6,780           150,109         150,108         7,822         7,478         7,134         6,790           150,209         150,408         7,850         7,506         7,162         6,818           150,409         150,808         7,850         7,550         7,162         6,818           150,509         150,708         7,868         7,524         7,190         6,864           150,909         151,088         7,950         7,561			7,/10			
149,209         149,308         7,738         7,394         7,050         6,706           149,309         149,408         7,747         7,403         7,059         6,715           149,509         149,508         7,757         7,413         7,089         6,734           149,509         149,608         7,766         7,422         7,078         6,734           149,609         149,708         7,775         7,431         7,087         6,733           149,809         149,908         7,785         7,441         7,097         6,752           149,909         150,008         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,790           150,309         150,408         7,850         7,506         7,162         6,818           150,409         150,508         7,850         7,506         7,162         6,818           150,409         150,708         7,867         7,524         7,180         6,836           150,409         150,708         7,867         7,524						
149,409         149,508         7,757         7,413         7,069         6,725           149,509         149,608         7,766         7,422         7,078         6,734           149,609         149,708         7,775         7,431         7,097         6,733           149,709         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,799           150,309         150,408         7,840         7,467         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,409         150,608         7,850         7,515         6,818           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,857         7,543         7,190         6,864           151,009         151,008         7,967         7,527         7,208					,	
149,409         149,508         7,757         7,413         7,069         6,725           149,509         149,608         7,766         7,422         7,078         6,734           149,609         149,708         7,775         7,431         7,097         6,733           149,709         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,799           150,309         150,408         7,840         7,467         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,409         150,608         7,850         7,515         6,818           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,857         7,543         7,190         6,864           151,009         151,008         7,967         7,527         7,208	149.309	149.408	7.747	7.403	7.059	6.715
149,609         149,708         7,775         7,431         7,087         6,743           149,709         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,794         7,450         7,115         6,771           150,009         150,108         7,822         7,478         7,134         6,790           150,109         150,208         7,822         7,478         7,143         6,790           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,826           150,709         150,808         7,867         7,524         7,180         6,836           150,909         150,908         7,867         7,543         7,190         6,856           150,909         151,008         7,867         7,552         7,208         6,864           151,009         151,108         7,952         7,561         7,217         6,873           151,409         151,308         7,947         7,580						
149,709         149,808         7,785         7,441         7,097         6,753           149,809         149,908         7,794         7,450         7,106         6,762           149,909         150,008         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,790           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,887         7,552         7,208         6,864           151,009         151,008         7,897         7,552         7,208         6,864           151,109         151,208         7,952         7,501         7,227         6,833           151,209         151,308         7,924         7,580					-	
149,809         149,908         7,794         7,450         7,106         6,762           149,909         150,008         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,790           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,887         7,534         7,190         6,846           150,909         151,008         7,887         7,534         7,190         6,864           151,109         151,208         7,985         7,561         7,217         6,873           151,309         151,408         7,995         7,561         7,217         6,873           151,409         151,508         7,942         7,580						
149,909         150,008         7,803         7,459         7,115         6,771           150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,143         6,790           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,887         7,543         7,190         6,846           150,809         150,908         7,887         7,552         7,208         6,864           150,909         151,008         7,987         7,551         7,217         6,864           151,109         151,208         7,995         7,561         7,217         6,864           151,209         151,308         7,995         7,571         7,227         6,883           151,409         151,508         7,943         7,599		-				
150,009         150,108         7,812         7,468         7,124         6,780           150,109         150,208         7,822         7,478         7,134         6,790           150,209         150,308         7,831         7,487         7,143         6,790           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,161         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,887         7,534         7,190         6,846           150,809         150,808         7,887         7,552         7,208         6,864           151,009         151,008         7,896         7,552         7,208         6,864           151,109         151,208         7,995         7,561         7,217         6,873           151,309         151,408         7,995         7,552         7,208         6,892           151,409         151,508         7,947         7,580         7,245         6,901           151,609         151,608         7,952         7,608				,		
150,109         150,208         7,822         7,478         7,134         6,790           150,209         150,308         7,831         7,487         7,143         6,799           150,309         150,408         7,840         7,496         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,878         7,534         7,190         6,846           150,909         151,008         7,896         7,552         7,208         6,864           151,099         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,409         151,308         7,924         7,580         7,236         6,892           151,409         151,608         7,933         7,589         7,245         6,901           151,609         151,708         7,961         7,617				,		,
150,309         150,408         7,840         7,152         6,808           150,409         150,508         7,850         7,506         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,878         7,534         7,190         6,846           150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,409         151,508         7,924         7,580         7,236         6,892           151,409         151,608         7,932         7,589         7,245         6,901           151,509         151,608         7,952         7,608         7,264         6,920           151,709         151,808         7,971         7,627         7,283		150,208	7,822		7,134	,
150,409         150,508         7,850         7,162         6,818           150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,878         7,534         7,190         6,846           150,809         150,908         7,876         7,523         7,199         6,855           150,909         151,008         7,896         7,552         7,208         6,864           151,099         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,408         7,924         7,580         7,236         6,892           151,409         151,508         7,924         7,580         7,245         6,901           151,609         151,708         7,943         7,599         7,255         6,911           151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,981         7,617         7,273	150,209	150,308	7,831	7,487	7,143	
150,509         150,608         7,859         7,515         7,171         6,827           150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,878         7,534         7,190         6,846           150,809         150,908         7,887         7,543         7,199         6,855           150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,408         7,924         7,580         7,236         6,892           151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,709         151,808         7,961         7,617         7,273         6,929           151,909         152,908         7,980         7,645	150,309	150,408				6,808
150,609         150,708         7,868         7,524         7,180         6,836           150,709         150,808         7,878         7,534         7,190         6,846           150,809         150,908         7,887         7,543         7,190         6,855           150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,409         151,508         7,933         7,589         7,245         6,901           151,509         151,608         7,952         7,608         7,264         6,920           151,709         151,808         7,951         7,627         7,273         6,929           151,709         151,808         7,961         7,617         7,273         6,929           151,809         151,808         7,981         7,627         7,283         6,939           152,109         152,208         7,989         7,645					7,162	
150,709         150,808         7,878         7,534         7,190         6,846           150,809         150,908         7,887         7,543         7,199         6,855           150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,409         151,508         7,933         7,589         7,245         6,901           151,409         151,608         7,952         7,608         7,264         6,920           151,509         151,608         7,951         7,617         7,273         6,929           151,709         151,808         7,961         7,617         7,273         6,929           151,809         151,808         7,971         7,627         7,283         6,939           152,099         152,008         7,980         7,645         7,301         6,966           152,109         152,308         8,004         7,664					7,1/1	
150,809         150,908         7,887         7,543         7,199         6,855           150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,609         151,708         7,961         7,617         7,273         6,929           151,809         151,808         7,971         7,627         7,283         6,939           151,909         152,008         7,980         7,636         7,292         6,948           152,109         152,108         7,989         7,654         7,310         6,966           152,209         152,308         8,004         7,664						, I
150,909         151,008         7,896         7,552         7,208         6,864           151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,808         7,981         7,627         7,283         6,939           152,099         152,008         7,980         7,645         7,310         6,966           152,109         152,208         7,998         7,654         7,310         6,966           152,209         152,308         8,004         7,664         7,320         6,976           152,309         152,408         8,026         7,682						
151,009         151,108         7,905         7,561         7,217         6,873           151,109         151,208         7,915         7,571         7,227         6,883           151,209         151,308         7,924         7,580         7,236         6,892           151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,908         7,980         7,645         7,320         6,948           151,909         152,008         7,989         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,348         7,004           152,509         152,608         8,045         7,701		*			7,103	
151,209         151,308         7,924         7,580         7,236         6,892           151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,909         152,008         7,980         7,645         7,301         6,957           152,009         152,108         7,988         7,654         7,310         6,966           152,209         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,608         8,026         7,682         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,808         8,045         7,701	151,009		7,905	7,561	7,217	6,873
151,309         151,408         7,933         7,589         7,245         6,901           151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,908         7,980         7,636         7,292         6,948           151,909         152,008         7,989         7,645         7,301         6,957           152,009         152,108         7,998         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,508         8,026         7,682         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,808         8,054         7,710						
151,409         151,508         7,943         7,599         7,255         6,911           151,509         151,608         7,952         7,608         7,264         6,920           151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,908         7,980         7,636         7,292         6,948           151,909         152,108         7,989         7,654         7,310         6,966           152,009         152,208         8,008         7,664         7,320         6,976           152,209         152,208         8,008         7,664         7,320         6,986           152,209         152,408         8,026         7,673         7,320         6,986           152,309         152,508         8,036         7,692         7,348         7,004           152,609         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,045         7,710         7,366         7,022           152,709         152,808         8,064         7,720						
151,509         151,608         7,952         7,608         7,264         6,920           151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,908         7,980         7,636         7,292         6,948           151,909         152,008         7,989         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,348         7,004           152,509         152,508         8,036         7,692         7,348         7,004           152,509         152,708         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729						
151,609         151,708         7,961         7,617         7,273         6,929           151,709         151,808         7,971         7,627         7,283         6,939           151,809         151,908         7,980         7,636         7,292         6,948           151,909         152,008         7,989         7,654         7,310         6,957           152,009         152,108         7,998         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,709         152,808         8,054         7,710         7,366         7,022           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738		*				
151,809         151,908         7,980         7,636         7,292         6,948           151,909         152,008         7,989         7,645         7,301         6,957           152,009         152,108         7,998         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059						
151,909         152,008         7,989         7,645         7,301         6,957           152,009         152,108         7,998         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059	151,709	151,808	7,971	7,627	7,283	6,939
152,009         152,108         7,998         7,654         7,310         6,966           152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059						
152,109         152,208         8,008         7,664         7,320         6,976           152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059				,		
152,209         152,308         8,017         7,673         7,329         6,985           152,309         152,408         8,026         7,682         7,338         6,994           152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059						
152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059						
152,409         152,508         8,036         7,692         7,348         7,004           152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059	152,309	152,408	8,026	7,682	7,338	6,994
152,509         152,608         8,045         7,701         7,357         7,013           152,609         152,708         8,054         7,710         7,366         7,022           152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059	152,409	152,508	8,036	7,692	7,348	7,004
152,709         152,808         8,064         7,720         7,376         7,032           152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059		152,608				
152,809         152,908         8,073         7,729         7,385         7,041           152,909         153,008         8,082         7,738         7,394         7,050           153,009         153,108         8,091         7,747         7,403         7,059						
<b>152,909 153,008</b> 8,082 7,738 7,394 7,050 <b>153,009 153,108</b> 8,091 7,747 7,403 7,059						
<b>153,009 153,108</b> 8,091 7,747 7,403 7,059						
	153,109	153,208	8,101	7,757	7,413	7,069
<b>153,209 153,308</b> 8,110 7,766 7,422 7,078	153,209	153,308	8,110			7,078
<b>153,309 153,408</b> 8,119 7,775 7,431 7,087				7,775		
<b>153,409 153,508</b> 8,129 7,785 7,441 7,097 <b>153,509 153,608</b> 8,138 7,794 7,450 7,106						
<b>153,509 153,608</b> 8,138 7,794 7,450 7,106 <b>153,609 153,708</b> 8,147 7,803 7,459 7,115						
<b>153,709 153,808</b> 8,157 7,813 7,469 7,125						

At Least         But not over         0         1         2         3           153,809         153,908         8,166         7,822         7,478         7,134           153,909         154,108         8,174         7,830         7,496         7,152           154,109         154,208         8,194         7,850         7,506         7,162           154,209         154,308         8,203         7,859         7,515         7,171           154,309         154,408         8,221         7,868         7,524         7,180           154,509         154,608         8,231         7,887         7,534         7,199           154,509         154,608         8,231         7,887         7,534         7,199           154,709         154,808         8,259         7,915         7,571         7,921           154,909         155,008         8,259         7,915         7,571         7,227           154,909         155,008         8,268         7,924         7,580         7,251           154,909         155,008         8,268         7,924         7,580         7,252           155,109         155,408         8,301         7,961         7,67	If Your Inc	ome is		Nur	nber	
153,809         153,908         8,166         7,822         7,478         7,143           154,009         154,108         8,184         7,840         7,496         7,152           154,109         154,208         8,194         7,850         7,516         7,162           154,309         154,408         8,202         7,878         7,534         7,190           154,409         154,508         8,222         7,878         7,534         7,190           154,509         154,608         8,231         7,887         7,532         7,180           154,509         154,608         8,231         7,887         7,543         7,190           154,609         154,708         8,269         7,906         7,562         7,208           154,909         155,008         8,268         7,924         7,580         7,231           155,109         155,008         8,268         7,924         7,580         7,251           155,409         155,508         8,276         7,933         7,597         7,253           155,409         155,508         8,276         7,967         7,677         7,23           155,409         155,608         8,315         7,971						
153,909         154,008         8,175         7,831         7,486         7,152           154,109         154,208         8,184         7,840         7,506         7,162           154,209         154,308         8,203         7,850         7,515         7,171           154,309         154,408         8,202         7,878         7,534         7,199           154,609         154,608         8,220         7,896         7,552         7,208           154,609         154,608         8,260         7,906         7,552         7,208           154,909         154,608         8,260         7,906         7,552         7,208           154,909         155,108         8,269         7,915         7,571         7,227           155,109         155,108         8,269         7,915         7,577         7,236           155,109         155,208         8,267         7,901         7,657         7,273           155,409         155,408         8,277         7,933         7,590         7,252           155,409         155,608         8,305         7,961         7,617         7,273           155,409         156,608         8,324         7,980	Least	over	0			3
154,009         154,108         8,184         7,840         7,450         7,162           154,209         154,208         8,194         7,850         7,515         7,171           154,309         154,408         8,202         7,878         7,534         7,190           154,509         154,608         8,222         7,878         7,534         7,190           154,609         154,608         8,231         7,887         7,532         7,208           154,909         154,608         8,250         7,906         7,552         7,208           154,909         155,008         8,289         7,915         7,571         7,227           154,909         155,108         8,277         7,933         7,589         7,245           155,009         155,108         8,277         7,933         7,589         7,256           155,109         155,508         8,289         7,961         7,617         7,273           155,409         155,608         8,345         7,961         7,637         7,323           155,709         155,608         8,342         7,983         7,636         7,227           155,909         156,008         8,342         7,984	153,809	153,908		7,822	7,478	7,134
154,109         154,208         8,194         7,850         7,516         7,162           154,309         154,408         8,203         7,859         7,514         7,119           154,409         154,508         8,222         7,878         7,534         7,190           154,609         154,608         8,231         7,807         7,552         7,018           154,609         154,708         8,240         7,806         7,552         7,018           154,809         154,908         8,250         7,906         7,552         7,236           154,909         155,008         8,268         7,924         7,580         7,236           155,09         155,108         8,277         7,933         7,599         7,254           155,109         155,508         8,268         7,924         7,590         7,254           155,109         155,508         8,277         7,933         7,599         7,254           155,409         155,508         8,315         7,971         7,627         7,283           155,609         156,088         8,324         7,980         7,645         7,301           155,999         156,088         8,340         8,046				,		
154,209         154,308         8,203         7,859         7,514         7,111           154,309         154,408         8,212         7,868         7,524         7,180           154,509         154,608         8,221         7,887         7,534         7,199           154,609         154,608         8,231         7,887         7,522         7,208           154,809         154,808         8,250         7,906         7,552         7,208           154,909         155,008         8,259         7,915         7,587         7,227           155,009         155,108         8,268         7,924         7,580         7,245           155,109         155,208         8,287         7,933         7,589         7,256           155,409         155,508         8,287         7,943         7,597         7,273           155,409         155,608         8,342         7,990         7,657         7,231           155,509         155,608         8,342         7,980         7,657         7,301           155,409         156,008         8,342         7,990         7,652         7,301           155,409         156,308         8,345         8,002						
154,309         154,408         8,212         7,868         7,524         7,180           154,609         154,508         8,222         7,878         7,534         7,199           154,609         154,708         8,231         7,887         7,543         7,199           154,609         154,808         8,230         7,906         7,562         7,208           154,909         154,908         8,259         7,915         7,571         7,227           154,909         155,008         8,268         7,924         7,580         7,236           155,009         155,108         8,267         7,933         7,599         7,255           155,009         155,508         8,287         7,943         7,599         7,255           155,309         155,608         8,305         7,961         7,617         7,273           155,409         155,608         8,324         7,980         7,636         7,292           155,609         155,808         8,332         7,981         7,667         7,381           155,909         156,008         8,322         8,008         7,664         7,320           155,909         156,808         8,320         8,004						7,102
154,409         154,508         8,222         7,878         7,534         7,199           154,609         154,708         8,240         7,896         7,552         7,208           154,809         154,908         8,250         7,906         7,562         7,218           154,809         155,008         8,268         7,924         7,580         7,236           155,009         155,008         8,287         7,933         7,589         7,245           155,109         155,208         8,287         7,943         7,599         7,255           155,309         155,408         8,287         7,943         7,599         7,255           155,409         155,508         8,287         7,943         7,597         7,273           155,409         155,508         8,324         7,980         7,627         7,283           155,09         155,608         8,324         7,980         7,627         7,283           155,909         155,808         8,324         7,990         7,655         7,311           155,809         156,908         8,324         8,008         7,662         7,320           156,409         156,08         8,380         8,045         <	· ·					
154,609         154,708         8,240         7,896         7,552         7,208           154,809         154,808         8,250         7,906         7,562         7,218           154,809         154,908         8,259         7,915         7,571         7,227           155,009         155,108         8,277         7,933         7,589         7,256           155,109         155,208         8,287         7,943         7,599         7,256           155,309         155,408         8,296         7,952         7,608         7,264           155,409         155,508         8,315         7,971         7,627         7,283           155,609         155,608         8,334         7,990         7,657         7,301           155,609         155,708         8,333         7,990         7,657         7,301           155,809         155,908         8,343         7,990         7,655         7,311           155,809         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,380         8,046         7,701         7,36           156,409         156,508         8,408         8,064			,	7,878	7,534	7.190
154,709         154,808         8,250         7,906         7,562         7,227           154,809         154,908         8,259         7,915         7,571         7,227           155,009         155,108         8,268         7,924         7,580         7,236           155,109         155,208         8,277         7,933         7,599         7,255           155,109         155,308         8,287         7,943         7,599         7,256           155,309         155,508         8,287         7,911         7,627         7,283           155,409         155,508         8,315         7,971         7,627         7,283           155,509         155,608         8,324         7,980         7,635         7,301           155,709         155,808         8,324         7,999         7,655         7,311           155,909         156,808         8,361         8,008         7,664         7,320           156,909         156,008         8,361         8,008         7,664         7,320           156,309         156,408         8,380         8,045         7,701         7,357           156,509         156,508         8,417         8,073						7,199
154,809         154,908         8,259         7,915         7,571         7,227           154,909         155,008         8,268         7,924         7,580         7,236           155,009         155,108         8,277         7,933         7,589         7,245           155,109         155,208         8,287         7,943         7,599         7,256           155,209         155,308         8,287         7,943         7,599         7,254           155,309         155,508         8,287         7,961         7,617         7,273           155,409         155,508         8,315         7,971         7,627         7,283           155,609         155,708         8,333         7,899         7,655         7,311           155,809         155,808         8,322         8,008         7,664         7,320           155,909         156,008         8,361         8,017         7,673         7,329           156,099         156,008         8,380         8,026         7,682         7,331           156,099         156,08         8,380         8,045         7,701         7,357           156,409         156,508         8,481         8,064						7,208
154,909         155,008         8,268         7,924         7,580         7,245           155,009         155,108         8,277         7,933         7,589         7,255           155,109         155,208         8,287         7,943         7,590         7,256           155,209         155,308         8,296         7,952         7,608         7,264           155,309         155,508         8,315         7,971         7,627         7,283           155,509         155,608         8,324         7,980         7,636         7,292           155,609         155,708         8,333         7,989         7,645         7,301           155,809         155,808         8,343         7,999         7,655         7,311           155,809         156,808         8,342         8,008         7,664         7,320           156,909         156,108         8,370         8,026         7,682         7,381           156,309         156,408         8,389         8,045         7,701         7,357           156,309         156,608         8,417         8,073         7,729         7,385           156,609         156,608         8,417         8,073						
155,009         155,108         8,277         7,933         7,589         7,245           155,109         155,208         8,287         7,943         7,599         7,256           155,209         155,308         8,296         7,952         7,608         7,264           155,309         155,508         8,315         7,971         7,627         7,283           155,509         155,608         8,324         7,980         7,636         7,301           155,609         155,708         8,333         7,989         7,655         7,311           155,809         155,808         8,343         7,999         7,655         7,311           155,809         156,808         8,361         8,017         7,673         7,329           156,909         156,008         8,361         8,017         7,673         7,329           156,099         156,408         8,380         8,064         7,701         7,366           156,309         156,408         8,388         8,045         7,701         7,366           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,808         8,445         8,101		*				7,227
155,109         155,208         8,287         7,943         7,599         7,255           155,209         155,308         8,296         7,952         7,608         7,264           155,309         155,408         8,305         7,961         7,617         7,273           155,409         155,508         8,315         7,971         7,627         7,283           155,609         155,708         8,333         7,989         7,645         7,301           155,709         155,808         8,343         7,999         7,655         7,311           155,809         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,361         8,017         7,673         7,329           156,109         156,208         8,380         8,036         7,692         7,341           156,309         156,408         8,389         8,045         7,701         7,357           156,409         156,508         8,408         8,064         7,720         7,366           156,509         156,708         8,442         8,064         7,720         7,36           156,909         156,708         8,442         8,101						7,230
155,309         155,408         8,305         7,961         7,617         7,273           155,409         155,508         8,315         7,971         7,627         7,283           155,509         155,608         8,324         7,980         7,636         7,292           155,609         155,708         8,333         7,989         7,655         7,311           155,709         155,808         8,343         7,999         7,657         7,321           155,909         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,370         8,026         7,682         7,388           156,109         156,208         8,380         8,036         7,692         7,388           156,409         156,508         8,389         8,045         7,701         7,357           156,509         156,608         8,498         8,045         7,701         7,356           156,609         156,708         8,426         8,082         7,738         7,404           156,909         156,708         8,426         8,082         7,748         7,404           156,909         156,908         8,445         8,101	155,109	155,208	8,287	7,943	7,599	7,255
155,409         155,508         8,315         7,971         7,627         7,283           155,509         155,608         8,324         7,980         7,636         7,292           155,609         155,708         8,333         7,989         7,645         7,301           155,709         155,808         8,343         7,999         7,655         7,311           155,809         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,370         8,026         7,682         7,338           156,109         156,208         8,389         8,036         7,692         7,348           156,309         156,408         8,389         8,045         7,701         7,357           156,409         156,508         8,408         8,064         7,720         7,366           156,409         156,508         8,417         8,073         7,729         7,385           156,809         156,708         8,426         8,082         7,738         7,394           156,909         157,088         8,445         8,101         7,757         7,413           157,099         157,308         8,445         8,110	155,209	155,308	8,296	7,952	7,608	
155,509         155,608         8,324         7,980         7,636         7,292           155,609         155,708         8,333         7,989         7,645         7,301           155,709         155,808         8,343         7,999         7,655         7,311           155,809         155,908         8,352         8,008         7,664         7,329           156,009         156,008         8,361         8,017         7,673         7,329           156,109         156,208         8,380         8,026         7,682         7,388           156,209         156,308         8,389         8,045         7,701         7,357           156,309         156,508         8,488         8,064         7,720         7,376           156,609         156,508         8,408         8,064         7,720         7,385           156,609         156,708         8,426         8,082         7,748         7,404           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,08         8,445         8,101         7,757         7,431           157,209         157,308         8,426         8,119					, -	7,273
155,609         155,708         8,333         7,989         7,645         7,301           155,709         155,808         8,343         7,999         7,655         7,311           155,809         155,908         8,352         8,008         7,664         7,320           156,009         156,108         8,370         8,026         7,682         7,338           156,109         156,208         8,380         8,036         7,692         7,348           156,209         156,308         8,389         8,045         7,701         7,357           156,309         156,508         8,408         8,044         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,404           156,909         156,708         8,426         8,092         7,748         7,404           156,909         156,808         8,435         8,101         7,757         7,411           156,909         157,108         8,463         8,101         7,757         7,431           157,109         157,308         8,422         8,138						
155,709         155,808         8,343         7,999         7,655         7,311           155,809         155,908         8,352         8,008         7,664         7,320           156,009         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,370         8,026         7,692         7,348           156,109         156,208         8,389         8,045         7,701         7,357           156,309         156,508         8,408         8,064         7,720         7,366           156,409         156,508         8,408         8,064         7,720         7,366           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,909         156,808         8,445         8,101         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,099         157,208         8,473         8,129         7,785         7,411           157,309         157,508         8,501         8,147						
155,909         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,370         8,026         7,682         7,338           156,109         156,208         8,380         8,036         7,692         7,348           156,209         156,308         8,389         8,045         7,701         7,356           156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,092         7,748         7,404           156,809         156,808         8,445         8,101         7,757         7,413           156,909         157,908         8,445         8,110         7,766         7,422           157,909         157,908         8,445         8,110         7,757         7,413           157,209         157,308         8,463         8,119         7,757         7,431           157,309         157,408         8,491         8,147         7,803         7,459           157,309         157,508         8,510         8,166						
155,909         156,008         8,361         8,017         7,673         7,329           156,009         156,108         8,370         8,026         7,682         7,338           156,109         156,208         8,380         8,036         7,692         7,348           156,209         156,308         8,389         8,045         7,701         7,356           156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,709         156,808         8,436         8,092         7,748         7,401           156,809         156,808         8,436         8,092         7,748         7,401           156,909         157,008         8,454         8,101         7,757         7,413           156,909         157,108         8,463         8,119         7,775         7,411           157,009         157,108         8,422         8,138         7,794         7,450           157,309         157,408         8,491         8,147	155,809	155,908		8,008	7,664	7,320
156,109         156,208         8,380         8,036         7,692         7,348           156,209         156,308         8,389         8,045         7,701         7,357           156,309         156,408         8,388         8,054         7,710         7,366           156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,445         8,101         7,766         7,422           157,009         157,108         8,463         8,119         7,757         7,413           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,509         157,508         8,501         8,157         7,813         7,469           157,909         157,808         8,519         8,175						7,329
156,209         156,308         8,389         8,045         7,701         7,357           156,309         156,408         8,398         8,054         7,710         7,366           156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,229         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,453         8,119         7,757         7,431           157,009         157,108         8,463         8,119         7,757         7,431           157,309         157,408         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,450           157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,813         7,469           157,909         157,808         8,529         8,185			8,370			7,338
156,309         156,408         8,398         8,054         7,710         7,366           156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,709         156,808         8,436         8,092         7,748         7,404           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,409         157,508         8,501         8,157         7,813         7,469           157,509         157,608         8,510         8,157         7,813         7,497           157,609         157,808         8,519         8,175						7,340
156,409         156,508         8,408         8,064         7,720         7,376           156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,709         156,808         8,436         8,092         7,748         7,404           156,809         156,908         8,445         8,110         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,309         157,508         8,501         8,166         7,822         7,478           157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,808         8,529         8,185         7,841         7,497           157,809         157,808         8,524         8,203		-				
156,509         156,608         8,417         8,073         7,729         7,385           156,609         156,708         8,426         8,082         7,738         7,394           156,709         156,808         8,436         8,092         7,748         7,404           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,409         157,508         8,501         8,167         7,813         7,469           157,509         157,608         8,510         8,175         7,831         7,497           157,709         157,808         8,529         8,185         7,841         7,497           157,909         158,008         8,529         8,185         7,841         7,497           158,009         158,408         8,548         8,240					7,710	7.376
156,709         156,808         8,436         8,092         7,748         7,404           156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,409         157,508         8,491         8,147         7,803         7,459           157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,487           157,909         157,808         8,529         8,185         7,841         7,497           157,909         158,008         8,538         8,194         7,850         7,506           158,109         158,108         8,544         8,203         7,850         7,543           158,209         158,308         8,564         8,222					7,729	
156,809         156,908         8,445         8,101         7,757         7,413           156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,508         8,491         8,147         7,803         7,469           157,609         157,508         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,487           157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,556         8,212         7,878         7,541           158,209         158,408         8,548         8,240					7,738	7,394
156,909         157,008         8,454         8,110         7,766         7,422           157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,509         157,508         8,501         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,497           157,609         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,534         8,203         7,859         7,515           158,099         158,108         8,566         8,222         7,878         7,543           158,209         158,408         8,578         8,231         7,887         7,543           158,509         158,508         8,694         8,250						
157,009         157,108         8,463         8,119         7,775         7,431           157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,409         157,508         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,497           157,609         157,908         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,534         8,203         7,859         7,515           158,099         158,108         8,564         8,222         7,878         7,543           158,209         158,408         8,564         8,222         7,878         7,543           158,409         158,508         8,584         8,240         7,896         7,552           158,609         158,708         8,612         8,259						
157,109         157,208         8,473         8,129         7,785         7,441           157,209         157,308         8,482         8,138         7,794         7,450           157,309         157,408         8,491         8,147         7,803         7,459           157,409         157,508         8,501         8,157         7,813         7,469           157,509         157,608         8,519         8,175         7,831         7,487           157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,09         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,575         8,231         7,877         7,543           158,409         158,408         8,578         8,231         7,867         7,552           158,609         158,508         8,584         8,240         7,906         7,552           158,709         158,708         8,612         8,259						
157,309         157,408         8,491         8,147         7,803         7,459           157,409         157,508         8,501         8,157         7,813         7,469           157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,497           157,909         157,808         8,529         8,185         7,841         7,497           157,909         158,008         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,566         8,212         7,868         7,524           158,109         158,208         8,566         8,222         7,878         7,543           158,309         158,408         8,584         8,240         7,896         7,552           158,609         158,508         8,634         8,259         7,915         7,574           158,099         158,908         8,612         8,268         7,924         7,580           158,809         158,908         8,612         8,278	157,109	157,208		8,129	7,785	7,441
157,409         157,508         8,501         8,157         7,813         7,469           157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,497           157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,566         8,222         7,878         7,543           158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,594         8,250         7,906         7,562           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,908         8,612         8,268         7,924         7,590           158,809         159,908         8,622         8,278			-			
157,509         157,608         8,510         8,166         7,822         7,478           157,609         157,708         8,519         8,175         7,831         7,497           157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,566         8,222         7,878         7,543           158,209         158,308         8,575         8,231         7,867         7,552           158,409         158,508         8,584         8,240         7,896         7,552           158,609         158,508         8,603         8,259         7,915         7,571           158,709         158,808         8,612         8,268         7,924         7,580           158,709         158,908         8,622         8,278         7,934         7,590           158,809         159,908         8,640         8,296						
157,609         157,708         8,519         8,175         7,831         7,487           157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,566         8,212         7,868         7,524           158,109         158,208         8,566         8,222         7,878         7,534           158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,594         8,259         7,915         7,572           158,609         158,608         8,603         8,259         7,915         7,570           158,709         158,808         8,612         8,268         7,924         7,580           158,809         158,908         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,590           158,909         159,008         8,649         8,296					7,813	7,469
157,709         157,808         8,529         8,185         7,841         7,497           157,809         157,908         8,538         8,194         7,850         7,506           157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,566         8,222         7,878         7,543           158,309         158,408         8,575         8,231         7,867         7,552           158,409         158,508         8,594         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,934         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305					7,831	7,487
157,909         158,008         8,547         8,203         7,859         7,515           158,009         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,666         8,222         7,878         7,534           158,209         158,308         8,575         8,231         7,887         7,543           158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,594         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315		*	- ,			7,497
158,009         158,108         8,556         8,212         7,868         7,524           158,109         158,208         8,666         8,222         7,878         7,534           158,209         158,308         8,575         8,231         7,887         7,543           158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,694         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627	157,809	157,908	8,538	8,194	7,850	7,506
158,109         158,208         8,566         8,222         7,878         7,534           158,209         158,308         8,575         8,231         7,887         7,543           158,309         158,408         8,584         8,240         7,896         7,562           158,409         158,508         8,694         8,250         7,906         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627						
158,209         158,308         8,575         8,231         7,847         7,543           158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,594         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627						7,524
158,309         158,408         8,584         8,240         7,896         7,552           158,409         158,508         8,594         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627						
158,409         158,508         8,594         8,250         7,906         7,562           158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627						
158,509         158,608         8,603         8,259         7,915         7,571           158,609         158,708         8,612         8,268         7,924         7,580           158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627					,	
158,709         158,808         8,622         8,278         7,934         7,590           158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627	158,509	158,608	8,603	8,259	7,915	7,571
158,809         158,908         8,631         8,287         7,943         7,599           158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627	l´	,				
158,909         159,008         8,640         8,296         7,952         7,608           159,009         159,108         8,649         8,305         7,961         7,617           159,109         159,208         8,659         8,315         7,971         7,627						
<b>159,009 159,108</b> 8,649 8,305 7,961 7,617 <b>159,109 159,208</b> 8,659 8,315 7,971 7,627						
<b>159,109 159,208</b> 8,659 8,315 7,971 7,627						
	159,109	159,208		8,315		
,	159,209	159,308	8,668	8,324	7,980	7,636

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

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

If Your In	come is		Nu	mber	
At	But not			endents	
Least	over	0	1	2	3
159,309	159,408	8,677	8,333	7,989	7,645
159,409	159,508	8,687	8,343	7,999	7,655
159,509	159,608	8,696	8,352	8,008	7,664
159,609	159,708	8,705	8,361	8,017	7,673
159,709	159,808	8,715	8,371	8,027	7,683
159,809	159,908	8,724	8,380	8,036	7,692
159,909	160,008	8,733 8,742	8,389 8,398	8,045	7,701 7,710
160,009 160,109	160,108 160,208	8,752	8,408	8,054 8,064	7,710
160,209	160,308	8,761	8,417	8,073	7,729
160,309	160,408	8,770	8,426	8,082	7,738
160,409	160,508	8,780	8,436	8,092	7,748
160,509	160,608	8,789	8,445	8,101	7,757
160,609	160,708	8,798	8,454	8,110	7,766
160,709	160,808	8,808	8,464	8,120	7,776
160,809	160,908	8,817	8,473	8,129	7,785
160,909	161,008	8,826	8,482	8,138	7,794
161,009	161,108	8,835	8,491	8,147	7,803
161,109	161,208	8,845	8,501	8,157	7,813
161,209	161,308	8,854	8,510	8,166	7,822
161,309	161,408	8,863	8,519	8,175	7,831
161,409	161,508	8,873	8,529	8,185	7,841
161,509	161,608	8,882	8,538	8,194	7,850
161,609	161,708	8,891	8,547	8,203	7,859
161,709	161,808	8,901	8,557	8,213	7,869
161,809	161,908	8,910	8,566	8,222	7,878
161,909 162,009	162,008 162,108	8,919 8,928	8,575 8,584	8,231 8,240	7,887 7,896
162,109	162,208	8,938	8,594	8,250	7,906
162,209	162,308	8,947	8,603	8,259	7,915
162,309	162,408	8,956	8,612	8,268	7,924
162,409	162,508	8,966	8,622	8,278	7,934
162,509	162,608	8,975	8,631	8,287	7,943
162,609	162,708	8,984	8,640	8,296	7,952
162,709	162,808	8,994	8,650	8,306	7,962
162,809	162,908	9,003	8,659	8,315	7,971
162,909	163,008	9,012	8,668	8,324	7,980
163,009	163,108	9,021	8,677	8,333	7,989
163,109 163,209	163,208 163,308	9,031	8,687 8,696	8,343 8,352	7,999
		9,040			8,008
163,309	163,408	9,049	8,705	8,361	8,017
163,409 163,509	163,508 163,608	9,059 9,068	8,715 8,724	8,371 8,380	8,027 8,036
163,609	163,708	9,000	8,733	8,389	8,045
163,709	163,808	9,087	8,743	8,399	8,055
163,809	163,908	9.096	8,752	8,408	8,064
163,909	164,008	9,105	8,761	8,417	8,073
164,009	164,108	9,114	8,770	8,426	8,082
164,109	164,208	9,124	8,780	8,436	8,092
164,209	164,308	9,133	8,789	8,445	8,101
164,309	164,408	9,142	8,798	8,454	8,110
164,409	164,508	9,152	8,808	8,464	8,120
164,509	164,608	9,161	8,817	8,473	8,129
164,609	164,708	9,170	8,826	8,482	8,138
164,709	164,808	9,180	8,836	8,492	8,148

	come is			mber	
At Least	But not over	0	or Dep 1	endents 2	3
164,809	164,908	9,189	8,845	8,501	8,157
164,909	165,008	9,198	8,854	8,510	8,166
165,009	165,108	9,207	8,863	8,519	8,175
165,109	165,208	9,217	8,873	8,529	8,185
165,209	165,308	9,226	8,882	8,538	8,194
165,309	165,408 165,508	9,235 9,245	8,891	8,547	8,203 8,213
165,409 165,509	165,608	9,243	8,901 8,910	8,557 8,566	8,222
165,609	165,708	9,263	8,919	8,575	8,231
165,709	165,808	9,273	8,929	8,585	8,241
165,809	165,908	9,282	8,938	8,594	8,250
165,909	166,008	9,291	8,947	8,603	8,259
166,009 166,109	166,108 166,208	9,300 9,310	8,956 8,966	8,612 8,622	8,268 8,278
166,209	166,308	9,319	8,975	8,631	8,287
166,309	166,408	9,328	8,984	8,640	8,296
166,409	166,508	9,338	8,994	8,650	8,306
166,509	166,608	9,347	9,003	8,659	8,315
166,609 166,709	166,708 166,808	9,356 9,366	9,012 9,022	8,668 8,678	8,324 8,334
			-		
166,809 166,909	166,908 167,008	9,375 9,384	9,031 9,040	8,687 8,696	8,343 8,352
167,009	167,108	9,393	9,049	8,705	8,361
167,109	167,208	9,403	9,059	8,715	8,371
167,209	167,308	9,412	9,068	8,724	8,380
167,309	167,408	9,421	9,077	8,733	8,389
167,409 167,509	167,508 167,608	9,431 9,440	9,087 9,096	8,743 8,752	8,399 8,408
167,609	167,708	9,449	9,105	8,761	8,417
167,709	167,808	9,459	9,115	8,771	8,427
167,809	167,908	9,468	9,124	8,780	8,436
167,909	168,008	9,477	9,133	8,789	8,445
168,009 168,109	168,108 168,208	9,486 9,496	9,142 9,152	8,798 8,808	8,454 8,464
168,209	168,308	9,505	9,161	8,817	8,473
168,309	168,408	9,514	9,170	8,826	8,482
168,409	168,508	9,524	9,180	8,836	8,492
168,509	168,608	9,533	9,189	8,845	8,501
168,609 168,709	168,708 168,808	9,542 9,552	9,198 9,208	8,854 8,864	8,510 8,520
168,809 168,909	168,908 169,008	9,561 9,570	9,217 9,226	8,873 8,882	8,529 8,538
169,009	169,108	9,579	9,235	8,891	8,547
169,109	169,208	9,589	9,245	8,901	8,557
169,209	169,308	9,598	9,254	8,910	8,566
169,309	169,408	9,607	9,263	8,919	8,575
169,409 169,509	169,508 169,608	9,617 9,626	9,273 9,282	8,929 8,938	8,585 8,594
169,609	169,708	9,635	9,291	8,947	8,603
169,709	169,808	9,645	9,301	8,957	8,613
169,809	169,908	9,654	9,310	8,966	8,622
169,909	170,008	9,663	9,319	8,975	8,631
170,009 170,109	170,108 170,208	9,672 9,682	9,328 9,338	8,984 8,994	8,640 8,650
170,109	170,208	9,691	9,347	9,003	8,659
	,			,	,

	come is			mber	
At Least	But not over	0	of Dep 1	endents 2	3
170,309	170,408	9,700	9,356	9,012	8,668
170,409	170,508	9,710	9,366	9,022	8,678
170,509 170,609	170,608 170,708	9,719 9,728	9,375 9,384	9,031	8,687
170,709	170,700	9,738	9,394	9,040 9,050	8,696 8,706
170,809	170,908	9,747	9,403	9,059	8,715
170,909	171,008	9,756	9,412	9,068	8,724
171,009	171,108	9,765	9,421	9,077	8,733
171,109 171,209	171,208 171,308	9,775 9,784	9,431 9,440	9,087 9,096	8,743 8,752
171,309	171,408	9,793	9,449	9,105	8,761
171,409	171,508	9,803	9,459	9,115	8,771
171,509	171,608	9,812	9,468	9,124	8,780
171,609	171,708	9,821	9,477	9,133	8,789
171,709	171,808	9,831	9,487	9,143	8,799
171,809 171,909	171,908 172,008	9,840 9,849	9,496 9,505	9,152 9,161	8,808 8,817
172,009	172,108	9,858	9,514	9,170	8,826
172,109	172,208	9,868	9,524	9,180	8,836
172,209	172,308	9,877	9,533	9,189	8,845
172,309	172,408	9,886	9,542	9,198	8,854
172,409 172,509	172,508 172,608	9,896 9,905	9,552 9,561	9,208 9,217	8,864 8,873
172,609	172,708	9,914	9,570	9,226	8,882
172,709	172,808	9,924	9,580	9,236	8,892
172,809	172,908	9,933	9,589	9,245	8,901
172,909	173,008	9,942	9,598	9,254	8,910
173,009 173,109	173,108 173,208	9,951 9,961	9,607 9,617	9,263 9,273	8,919 8,929
173,209	173,308	9,970	9,626	9,282	8,938
173,309	173,408	9,979	9,635	9,291	8,947
173,409	173,508	9,989	9,645	9,301	8,957
173,509	173,608	9,998	9,654	9,310	8,966
173,609 173,709	173,708 173,808	10,007 10,017	9,663 9,673	9,319 9,329	8,975 8,985
173,809	173,908	10,026	9,682	9,338	8,994
173,003	174,008	10,025	9,691	9,347	9,003
174,009	174,108	10,044	9,700	9,356	9,012
174,109	174,208	10,054	9,710	9,366	9,022
174,209	174,308	10,063	9,719	9,375	9,031
174,309 174,409	174,408 174,508	10,072 10,082	9,728 9,738	9,384 9,394	9,040 9,050
174,509	174,608	10,002	9,747	9,403	9,059
174,609	174,708	10,100	9,756	9,412	9,068
174,709	174,808	10,110	9,766	9,422	9,078
174,809	174,908	10,119	9,775	9,431	9,087
174,909 175,009	175,008 175,108	10,128 10,137	9,784 9,793	9,440	9,096 9,105
175,009	175,106	10,137	9,793	9,449	9,105
175,209	175,308	10,156	9,812	9,468	9,124
175,309	175,408	10,165	9,821	9,477	9,133
175,409	175,508	10,175	9,831	9,487	9,143
175,509 175,609	175,608 175,708	10,184 10,193	9,840 9,849	9,496 9,505	9,152 9,161
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# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

- 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 But not			mber pendents	
Least	over	0	1	2	3
175,809	175,908	10,212	9,868	9.524	9,180
175,909	176,008	10,212	9,877	9,533	9,189
176,009	176,108	10,221	9,886	9,542	9,198
176,109	176.208	10,240	9,896	9,552	9,208
176,209	176,308	10,249	9,905	9,561	9,217
176,309	176,408	10,258	9,914	9,570	9,226
176,409	176,508	10,268	9,924	9,580	9,236
176,509	176,608	10,277	9,933	9,589	9,245
176,609	176,708	10,286	9,942	9,598	9,254
176,709	176,808	10,296	9,952	9,608	9,264
176,809	176,908	10.305	9,961	9,617	9,273
176,909	177,008	10,314	9,970	9,626	9,282
177,009	177,108	10,323	9,979	9,635	9,291
177,109	177,208	10,333	9,989	9,645	9,301
177,209	177,308	10,342	9,998	9,654	9,310
177,309	177,408	10,351	10,007	9,663	9,319
177,409	177,508	10,361	10,017	9,673	9,329
177,509	177,608	10,370	10,026	9,682	9,338
177,609	177,708	10,379	10,035	9,691	9,347
177,709	177,808	10,389	10,045	9,701	9,357
177,809	177,908	10,398	10,054	9,710	9,366
177,909	178,008	10,407	10,063	9,719	9,375
178,009	178,108	10,416	10,072	9,728	9,384
178,109	178,208	10,426	10,082	9,738	9,394
178,209	178,308	10,435	10,091	9,747	9,403
178,309	178,408	10,444	10,100	9,756	9,412
178,409	178,508	10,454	10,110	9,766	9,422
178,509 178,609	178,608 178,708	10,463 10,472	10,119 10,128	9,775 9,784	9,431 9,440
178,709	178,808	10,472	10,128	9,794	9,450
178,809 178,909	178,908 179,008	10,491 10,500	10,147 10,156	9,803 9,812	9,459 9,468
179,009	179,000	10,500	10,165	9,821	9,477
179,109	179,208	10,519	10,175	9,831	9,487
179,209	179,308	10,528	10,184	9,840	9,496
179,309	179,408	10,537	10,193	9,849	9,505
179,409	179,508	10,547	10,203	9,859	9,515
179,509	179,608	10,556	10,212	9,868	9,524
179,609	179,708	10,565	10,221	9,877	9,533
179,709	179,808	10,575	10,231	9,887	9,543
179,809	179,908	10,584	10,240	9,896	9,552
179,909	180,008		,	9,905	9,561
180,009	180,108	10,602	10,258	9,914	9,570
180,109	180,208	10,612	10,268	9,924	9,580
180,209	180,308	10,621	10,277	9,933	9,589
180,309	180,408	10,630	10,286	9,942	9,598
180,409	180,508	10,640	10,296	9,952	9,608
180,509	180,608	10,649	10,305	9,961	9,617
180,609	180,708	10,658	10,314	9,970	9,626
180,709	180,808	10,668	10,324	9,980	9,636
180,809	180,908	10,677	10,333	9,989	9,645
180,909	181,008	10,686	10,342	9,998	9,654
181,009	181,108 181,208	10,695	10,351 10,361	10,007	9,663
181,109 181,209	181,208	10,705 10,714	10,361	10,017 10,026	9,673 9,682
101,209	101,300	10,714	10,370	10,020	3,002

If Your Ir	come is		Number	
At	But not		of Dependents	
Least	over	0	1 2	3
181,309	181,408		0,379 10,035	9,691
181,409 181,509	181,508 181,608		0,389 10,045 0,398 10,054	9,701 9,710
181,609	181,708	,	0,407 10,063	9,719
181,709	181,808	,	0,417 10,073	9,729
181,809	181,908		0,426 10,082	9,738
181,909	182,008		0,435 10,091	9,747
182,009 182,109	182,108 182,208	-,	0,444 10,100 0,454 10,110	9,756 9,766
182,209	182,308		0,463 10,119	9,775
182,309	182,408	10.816 10	0,472 10,128	9,784
182,409	182,508		0,482 10,138	9,794
182,509	182,608		0,491 10,147	9,803
182,609	182,708		0,500 10,156	9,812
182,709	182,808		0,510 10,166	9,822
182,809 182,909	182,908 183,008		0,519 10,175 0,528 10,184	9,831 9,840
183,009	183,108		0,537 10,193	9,849
183,109	183,208		0,547 10,203	9,859
183,209	183,308	10,900 10	0,556 10,212	9,868
183,309	183,408		0,565 10,221	9,877
183,409	183,508		0,575 10,231	9,887
183,509 183,609	183,608 183,708		0,584 10,240 0,593 10,249	9,896 9,905
183,709	183,808		0,603 10,259	9,915
183,809	183,908	10,956 10	0,612 10,268	9,924
183,909	184,008		0,621 10,277	9,933
184,009	184,108		0,630 10,286	9,942
184,109 184,209	184,208 184,308		0,640 10,296 0,649 10,305	9,952 9,961
184,309	184,408	-	0,658 10,314	9,970
184,409	184,508		0,668 10,324	9,980
184,509	184,608		0,677 10,333	9,989
184,609	184,708		0,686 10,342	9,998
184,709	184,808			0,008
184,809	184,908 185,008			0,017 0,026
184,909 185,009	185,108			0.035
185,109	185,208	11,077 10	0,733 10,389 1	0,045
185,209	185,308	11,086 10	0,742 10,398 1	0,054
185,309	185,408		0,751 10,407 1	
185,409	185,508	11,105 10	0,761 10,417 1	
185,509 185,609	185,608 185,708		0,770 10,426 1 0,779 10,435 1	0,082
185,709	185,808		0,789 10,445 1	0,101
185,809	185,908	11,142 10	0,798 10,454 1	
185,909	186,008	11,151 10	0,807 10,463 1	0,119
186,009	186,108	11,160 10		0,128
186,109 186,209	186,208 186,308			0,138 0,147
186,309 186,409	186,408 186,508			0,156 0,166
186,509	186,608	11,207 10	0,863 10,519 1	0,175
186,609	186,708	11,216 10		0,184
186,709	186,808	11,226 10	0,882 10,538 1	0,194

	come is	
At Least	But not over	of Dependents 0 1 2 3
186,809 186,909	186,908	11,235 10,891 10,547 10,203 11,244 10,900 10,556 10,212
187,009	187,108	11,253 10,909 10,565 10,221
187,109	187,208	11,263 10,919 10,575 10,231
187,209	187,308	
187,309	187,408	11,281 10,937 10,593 10,249
187,409	187,508	11,291 10,947 10,603 10,259
187,509	187,608	
187,609 187,709	187,708 187,808	
		11,328 10,984 10,640 10,296
187,809 187,909		11,337 10,993 10,649 10,305
188,009		11,346 11,002 10,658 10,314
188,109	188,208	11,356 11,012 10,668 10,324
188,209	188,308	11,365 11,021 10,677 10,333
188,309		11,374 11,030 10,686 10,342
188,409	188,508	
188,509	188,608 188,708	
188,609 188,709	188,808	
188,809	188,908	
188,909	189,008	
189,009	189,108	
189,109	189,208	
189,209	189,308	11,458 11,114 10,770 10,426
189,309	189,408	
189,409		
189,509 189,609	189,608 189,708	
189,709	189,808	
189,809	189,908	11,514 11,170 10,826 10,482
189,909	190,008	11,523 11,179 10,835 10,491
190,009	190,108	
190,109	190,208	
190,209		
190,309 190,409	190,408	11,560 11,216 10,872 10,528 11,570 11,226 10,882 10,538
190,409	190,508	11,579 11,235 10,891 10,547
190,609	190,708	11,588 11,244 10,900 10,556
190,709		11,598 11,254 10,910 10,566
190,809		11,607 11,263 10,919 10,575
190,909	191,008	
191,009 191,109	191,108 191,208	11,625 11,281 10,937 10,593 11,635 11,291 10,947 10,603
191,209	191,308	
191,309	191.408	
191,409	191,508	
191,509	191,608	11,672 11,328 10,984 10,640
191,609	191,708	
191,709	191,808	11,691 11,347 11,003 10,659
191,809	191,908	
191,909 192,009	192,008 192,108	11,709 11,365 11,021 10,677 11,718 11,374 11,030 10,686
192,109	192,100	
192,209	192,308	

# Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$8,258 for your standard deduction, \$222 for your personal exemption credit, and \$344 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	Number
At	But not	of Dependents
Least	over	0 1 2 3
192,309	192.408	11,746 11,402 11,058 10,714
192,409	192,508	11,756 11,412 11,068 10,724
192,509	192,608	11,765 11,421 11,077 10,733
192,609	192,708	11,774 11,430 11,086 10,742
192,709	192,808	11,784 11,440 11,096 10,752
192,809	192,908	11,793 11,449 11,105 10,761
192,909	193.008	11,802 11,458 11,114 10,770
193,009	193,108	11,811 11,467 11,123 10,779
193,109	193,208	11,821 11,477 11,133 10,789
193,209	193,308	11,830 11,486 11,142 10,798
193,309	193,408	11,839 11,495 11,151 10,807
193,409	193,508	11,849 11,505 11,161 10,817
193,509	193,608	11,858 11,514 11,170 10,826
193,609	193,708	11,867 11,523 11,179 10,835
193,709	193,808	11,877 11,533 11,189 10,845
193,809	193,908	11,886 11,542 11,198 10,854
193,909	194,008	11,895 11,551 11,207 10,863
194,009	194,108	11,904 11,560 11,216 10,872
194,109	194,208	11,914 11,570 11,226 10,882
194,209	194,308	11,923 11,579 11,235 10,891
194,309	194.408	11,932 11,588 11,244 10,900
194,409	194,508	11,942 11,598 11,254 10,910
194,509	194,608	11,951 11,607 11,263 10,919
194,609	194,708	11,960 11,616 11,272 10,928
194,709	194,808	11,970 11,626 11,282 10,938
194,809	194,908	11,979 11,635 11,291 10,947
194,909	195,008	11,988 11,644 11,300 10,956
195,009	195,108	11,997 11,653 11,309 10,965
195,109	195,208	12,007 11,663 11,319 10,975
195,209	195,308	12,016 11,672 11,328 10,984
195,309	195,408	12,025 11,681 11,337 10,993
195,409	195,508	12,035 11,691 11,347 11,003
195,509	195,608	12,044 11,700 11,356 11,012
195,609	195,708	12,053 11,709 11,365 11,021
195,709	195,808	12,063 11,719 11,375 11,031
195,809	195,908	12,072 11,728 11,384 11,040
195,909	196,008	12,081 11,737 11,393 11,049
196,009	196,108	12,090 11,746 11,402 11,058
196,109	196,208	12,100 11,756 11,412 11,068
196,209	196,308	12,109 11,765 11,421 11,077
196,309	196,408	12,118 11,774 11,430 11,086
196,409	196,508	12,128 11,784 11,440 11,096
196,509	196,608	12,137 11,793 11,449 11,105
196,609	196,708	12,146 11,802 11,458 11,114
196,709	196,808	12,156 11,812 11,468 11,124

If Your In	come is But not	Number of Dependents				
Least	over	0	1	2	3	
196,809 196,909 197,009 197,109	196,908 197,008 197,108 197,208	12,174 12,183 12,193	11,830 11,839 11,849	11,477 11,486 11,495 11,505	11,142 11,151 11,161	
197,209	197,308	12,202	11,858	11,514	11,170	
197,309 197,409 197,509 197,609 197,709	197,408 197,508 197,608 197,708 197,808	12,211 12,221 12,230 12,239 12,249	11,867 11,877 11,886 11,895 11,905	11,523 11,533 11,542 11,551 11,561	11,198 11,207	
197,809 197,909 198,009 198,109 198,209	197,908 198,008 198,108 198,208 198,308	12,258 12,267 12,276	11,914 11,923 11,932 11,942	11,570 11,579 11,588 11,598 11,607	11,226 11,235 11,244 11,254	
198,309 198,409 198,509 198,609 198,709	198,408 198,508 198,608 198,708 198,808	12,314 12,323 12,332	11,960 11,970 11,979 11,988 11,998	11,616 11,626 11,635 11,644 11,654	11,282 11,291 11,300	
198,809 198,909 199,009 199,109 199,209	198,908 199,008 199,108 199,208 199,308	12,360 12,369 12,379	12,007 12,016 12,025 12,035 12,044	11,663 11,672 11,681 11,691 11,700	11,328 11,337 11,347	
199,309 199,409 199,509 199,609 199,709	199,408 199,508 199,608 199,708 199,808	12,407		11,709 11,719 11,728 11,737 11,747	11,375 11,384 11,393	
199,809 199,909	199,908 200,000	,	12,100 12,109	11,756 11,765	11,412 11,421	

If Your Inc	ome is	. Number		ber	
At	But not	of Dependents			
Least	over	0	1	2	3

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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# Visit our website:

ftb.ca.gov

# **Head of Household**

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

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

If Your Inc			Num		
At Least	But not over	0	of Deper	ndents 2	3
0	19,408	0	0	0	0
19,409	19,508	1	0	0	0
19,509	19,608	2	0	0	0
19,609	19,708	3	0	0	0
19,709	19,808	4	0	0	0
19,809	19,908	5	0	0	0
19,909 20,009	20,008 20,108	6 7	0	0	0
20,109	20,208	8	0	0	0
20,209	20,308	9	0	0	0
20,309	20,408	10	0	0	0
20,409	20,508	11	0	0	0
20,509	20,608	12	0	0	0
20,609 20,709	20,708 20,808	13 14	0 0	0	0
20,809 20,909	20,908 21,008	15 16	0 0	0	0
21,009	21,108	17	0	0	0
21,109	21,208	18	0	0	0
21,209	21,308	19	0	0	0
21,309	21,408	20	0	0	0
21,409	21,508	21	0	0	0
21,509 21,609	21,608 21,708	22 23	0	0	0
21,709	21,808	24	0	0	0
21,809	21,908	25	0	0	0
21,909	22,008	26	0	0	0
22,009	22,108	27	0	0	0
22,109	22,208	28	0	0	0
22,209	22,308	29	0	0	0
22,309	22,408	30	0	0	0
22,409 22,509	22,508 22,608	31 32	0	0	0
22,609	22,708	33	0	0	0
22,709	22,808	34	0	0	0
22,809	22,908	35	0	0	0
22,909	23,008	36	0	0	0
23,009 23,109	23,108 23,208	37 38	0	0	0
23,109	23,200	39	0	0	0
23,309	23,408	40	0	0	0
23,409	23,508	41	0	0	0
23,509	23,608	42	0	0	0
23,609	23,708	43	0	0	0
23,709	23,808	44	0	0	0
23,809	23,908	45 46	0	0	0
23,909 24,009	24,008 24,108	46 47	0	0	0
24,009	24,100	48	0	0	0
24,209	24,308	49	0	0	0
24,309	24,408	51	0	0	0
24,409	24,508	53	0	0	0
24,509	24,608	55 57	0	0	0
24,609 24,709	24,708 24,808	57 59	0 0	0 0	0

If Your Inc At Least	ome is But not over	0	Numb of Depen		3
24,809	24,908	61	0	0	0
24,909 25,009	25,008 25,108	63 65	0	0	0
25,109	25,100	67	0	0	0
25,209	25,308	69	0	0	0
25,309 25,409	25,408 25,508	71 73	0 0	0 0	0
25,509	25,608	75 75	0	0	0
25,609	25,708	77	0	0	0
25,709 25,809	25,808 25,908	79 81	0	0	0
25,809 25,909	25,908 26,008	83	0	0	0
26,009	26,108	85	0	0	0
26,109 26,209	26,208 26,308	87 89	0 0	0 0	0
26,309	26,408	91	0	0	0
26,409	26,508	93	0	0	0
26,509	26,608	95	0	0	0
26,609 26,709	26,708 26,808	97 99	0 0	0 0	0
26,809	26,908	101	0	0	0
26,909	27,008	103	0	0	0
27,009 27,109	27,108 27,208	105 107	0	0	0
27,209	27,308	109	Ö	Ő	0
27,309	27,408	111	0	0	0
27,409 27,509	27,508 27,608	113 115	0	0	0
27,609	27,708	117	0	0	0
27,709	27,808	119	0	0	0
27,809	27,908	121	0	0	0
27,909 28,009	28,008 28,108	123 125	0	0	0
28,109	28,208	127	0	0	0
28,209	28,308	129	0	0	0
28,309 28,409	28,408 28,508	131 133	0 0	0 0	0
28,509	28,608	135	0	0	0
28,609 28,709	28,708 28,808	137 139	0 0	0 0	0
28,809	28,908	141	0	0	0
28,909	29,008	143	0	0	0
29,009	29,108 29,208	145	0	0	0
29,109 29,209	29,208 29,308	147 149	0 0	0 0	0
29,309	29,408	151	0	0	0
29,409	29,508	153	0	0	0
29,509 29,609	29,608 29,708	155 157	0	0	0
29,709	29,808	159	Ö	Ö	0
29,809	29,908	161	0	0	0
29,909 30,009	30,008 30,108	163 165	0	0	0
30,109	30,208	167	0	0	0
30,209	30,308	169	0	0	0

If Your Inc At Least	ome is But not over	0	Numb of Depen		3
30,309	30,408	171	0	0	0
30,409	30,508	173	0	0	0
30,509	30,608	175	Ö	0	0
30,609	30,708	177	0	0	0
30,709	30,808	179	0	0	0
30,809	30,908	181	0	0	0
30,909	31,008	183	0	0	0
31,009 31,109	31,108 31,208	185 187	0	0	0
31,209	31,308	189	0	0	0
31,309	31,408	191	0	0	0
31,409	31,508	193	0	0	0
31,509	31,608	195	0	0	0
31,609	31,708	197	0	0	0
31,709	31,808	199	0	0	0
31,809	31,908	201	0	0	0
31,909	32,008	203	0	0	0
32,009	32,108	205	0	0	0
32,109 32,209	32,208 32,308	207 209	0 0	0 0	0
32,309	32,408	211	0	0	0
32,409	32,400 32,508	213	0	0	0
32,509	32,608	215	Ő	Ö	0
32,609	32,708	217	0	0	0
32,709	32,808	219	0	0	0
32,809	32,908	221	0	0	0
32,909	33,008	223	0	0	0
33,009 33,109	33,108 33,208	225 227	0	0	0
33,209	33,308	229	0	0	0
33,309	33,408	231	0	0	0
33,409	33,508	233	Ő	Ő	0
33,509	33,608	235	0	0	0
33,609	33,708	237	0	0	0
33,709	33,808	239	0	0	0
33,809	33,908	241	0	0	0
33,909 34,009	34,008 34,108	243 245	0	0	0
34,109	34,208	247	0	0	0
34,209	34,308	249	0	0	0
34,309	34,408	251	0	0	0
34,409	34,508	253	0	0	0
34,509	34,608	255	0	0	0
34,609 34,709	34,708 34,808	257 250	0 0	0 0	0
		259			
34,809 34,909	34,908 35 008	261 263	0 0	0 0	0
35,009	35,008 35,108	265	0	0	0
35,109	35,208	267	0	0	0
35,209	35,308	269	0	0	0
35,309	35,408	271	0	0	0
35,409	35,508	273	0	0	0
35,509	35,608	275	0	0	0
35,609 35,709	35,708 35,808	277 279	0 0	0 0	0
00,709	00,000	<u> </u>	U	U	U

# **Head of Household**

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

(continued)

- 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	ome is		Num	ber	
At	But not	n	of Deper		3
Least	over	0	•	2	-
35,809 35,909	35,908 36,008	281 283	0 0	0 0	0
36,009	36,108	285	0	0	0
36,109	36,208	287	0	0	ő
36,209	36,308	289	0	Ō	Ō
36,309	36,408	291	0	0	0
36,409	36,508	293	Ō	Ō	Ö
36,509	36,608	295	0	0	0
36,609	36,708	297	0	0	0
36,709	36,808	299	0	0	0
36,809	36,908	301	0	0	0
36,909	37,008	303	0	0	0
37,009 37,109	37,108 37,208	305 307	0	0	0
37,109	37,208 37,308	307	0	0	0
37,309	37,408	311	0	0	0
37,309 37,409	37, <del>4</del> 00	313	0	0	0
37,509	37,608	315	Ő	0	0
37,609	37,708	317	0	0	0
37,709	37,808	319	0	0	0
37,809	37,908	321	0	0	0
37,909	38,008	323	0	0	0
38,009	38,108	325	0	0	0
38,109 38,209	38,208 38,308	327 329	0	0	0
38,309	38,408		0	0	0
38,409	38,508	331 333	0	0	0
38,509	38,608	335	0	0	0
38,609	38,708	337	0	0	0
38,709	38,808	339	0	0	0
38,809	38,908	341	0	0	0
38,909	39,008	343	0	0	0
39,009	39,108	345	1	0	0
39,109 39,209	39,208 39,308	347 349	3 5	0 0	0
			7		
39,309 39,409	39,408 39,508	351 353	9	0 0	0
39,509	39,608	355	11	0	0
39,609	39,708	357	13	0	0
39,709	39,808	359	15	0	0
39,809	39,908	361	17	0	0
39,909	40,008	363	19	0	0
40,009	40,108	365	21	0	0
40,109 40,209	40,208 40,308	367 369	23 25	0 0	0
40,309 40,409	40,408 40,508	371 373	27 29	0 0	0 0
40,409	40,608	375	31	0	0
40,609	40,708	377	33	0	0
40,709	40,808	379	35	Ö	Ö
40,809	40,908	381	37	0	0
40,909	41,008	383	39	0	0
41,009	41,108	385	41	0	0
41,109	41,208	387	43	0	0
41,209	41,308	389	45	0	0

If Your Inc	ome is But not		Num of Depe		
Least	over	0	01 Depe	2	3
41,309		391	47	0	0
41,409	41,408 41,508	393	49	0	0
41,509	41,608	395	51	0	0
41,609	41,708	397	53	0	0
41,709	41,808	399	55	0	Ō
41,809	41,908	401	57	0	0
41,909	42.008	403	59	0	0
42,009	42,108	405	61	0	0
42,109	42,208	407	63	0	0
42,209	42,308	409	65	0	0
42,309	42,408	411	67	0	0
42,409	42,508	413	69	0	0
42,509	42,608	415	71	0	0
42,609	42,708	417	73	0	0
42,709	42,808	419	75	0	0
42,809	42,908	421	77	0	0
42,909	43,008	423	79	0	0
43,009	43,108	425	81	0	0
43,109	43,208	427	83	0	0
43,209	43,308	429	85	0	0
43.309	43.408	431	87	0	0
43,409	43,508	433	89	Ö	Õ
43,509	43,608	435	91	0	0
43,609	43,708	437	93	0	0
43,709	43,808	439	95	0	0
43,809	43.908	441	97	0	0
43,909	44,008	443	99	Ö	Ō
44,009	44,108	445	101	0	0
44,109	44,208	447	103	0	0
44,209	44,308	449	105	0	0
44,309	44,408	451	107	0	0
44,409	44,508	453	109	0	0
44,509	44,608	455	111	0	0
44,609	44,708	457	113	0	0
44,709	44,808	459	115	0	0
44,809	44,908	461	117	0	0
44,909	45,008	463	119	0	0
45,009	45,108	465	121	0	0
45,109	45,208 45,208	467 460	123	0	0
45,209	45,308	469	125		
45,309	45,408	471	127	0	0
45,409	45,508	473	129	0	0
45,509	45,608 45,708	475 477	131 133	0	0
45,609 45,709	45,708 45,808	477	135	0 0	0
45,809	45,908	481	137	0	0
45,909	46,008 46,108	483	139	0	0
46,009 46,109	46,208	485 487	141 143	0	0
46,209	46,308	489	145	0	0
46.309			149		
46,409	46,408 46,508	493 497	153	0 0	0
46,509	46,608	501	157	0	0
46,609	46,708	505	161	0	0
46,709	46,808	509	165	0	0
,	,500				Ü

	come is				
At Least	But not over	0	or Depe	naents 2	3
46,809	46,908	513	169	0	0
46,909	47,008	517	173	0	0
47,009 47,109	47,108 47,208	521 525	177 181	0	0
47,209	47,308	529	185	0	0
47,309	47,408	533	189	0	0
47,409	47,508	537	193	0	0
47,509 47,609	47,608 47,708	541 545	197 201	0	0
47,709	47,808	549	205	Ö	0
47,809	47,908	553	209	0	0
47,909	48,008	557	213	0	0
48,009	48,108	561	217	0	0
48,109 48,209	48,208 48,308	565 569	221 225	0 0	0
48,309	48,408	573	229	0	0
48,409	48,508	577	233	Ő	0
48,509	48,608	581	237	0	0
48,609 48,709	48,708 48,808	585 589	241 245	0 0	0
48.809	48,908	593	249	0	0
48,909	49,008	597	253	Ő	0
49,009	49,108	601	257	0	0
49,109 49,209	49,208 49,308	605 609	261 265	0 0	0
49.309	49,408	613	269	0	0
49,409	49,508	617	273	0	0
49,509	49,608	621	277	0	0
49,609	49,708	625	281	0	0
49,709 49,809	49,808 49,908	629 633	285 289	0	0
49,909	50,008	637	293	0	0
50,009	50,108	641	297	0	0
50,109	50,208	645	301	0	0
50,209	50,308	649	305	0	0
50,309	50,408	653	309 313	0	0
50,409 50,509	50,508 50,608	657 661	317	0	0
50,609	50,708	665	321	Õ	0
50,709	50,808	669	325	0	0
50,809	50,908	673	329	0	0
50,909 51,009	51,008 51,108	677 681	333 337	0	0
51,109	51,208	685	341	0	0
51,209	51,308	689	345	1	0
51,309	51,408	693	349	5	0
51,409	51,508 51 608	697 701	353 357	9 13	0
51,509 51,609	51,608 51,708	701 705	357 361	17	0
51,709	51,808	709	365	21	0
51,809	51,908	713	369	25	0
51,909	52,008	717	373	29	0
52,009 52,109	52,108 52,208	721 725	377 381	33 37	0
52,209	52,308	729	385	41	0

# **Head of Household**

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

(continued)

- 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	ome is		Nun	nber	
At	But not			endents	
Least	over	0	1	2	3
52,309 52,409	52,408 52,508	733 737	389 393	45 49	0
52,509	52,608	741	397	53	0
52,609	52,708	745	401	57	0
52,709	52,808	749	405	61	0
52,809	52,908	753	409	65	0
52,909	53,008	757 761	413	69	0
53,009 53,109	53,108 53,208	765	417 421	73 77	0
53,209	53,308	769	425	81	Ö
53,309	53,408	773	429	85	0
53,409	53,508	777	433	89	0
53,509	53,608	781	437	93	0
53,609 53,709	53,708 53,808	785 789	441 445	97 101	0
53,809	53,908	793	449	105	0
53,909	54,008	797	453	109	0
54,009	54,108	801	457	113	0
54,109 54,209	54,208 54,308	805 809	461 465	117 121	0
54,309 54.409	54,408 54,508	813 817	469 473	125 129	0 0
54,509	54,608	821	477	133	ő
54,609	54,708	825	481	137	0
54,709	54,808	829	485	141	0
54,809	54,908	833	489	145	0
54,909 55,009	55,008 55,108	837 841	493 497	149 153	0
55,109	55,208	845	501	157	0
55,209	55,308	849	505	161	0
55,309	55,408	853	509	165	0
55,409 55,509	55,508 55,608	857 861	513 517	169 173	0
55,609	55,708	865	521	177	0
55,709	55,808	869	525	181	0
55,809	55,908	873	529	185	0
55,909	56,008	877	533	189	0
56,009 56,109	56,108 56,208	881 885	537 541	193 197	0
56,209	56,308	889	545	201	0
56,309	56,408	893	549	205	0
56,409	56,508	897	553	209	0
56,509	56,608	901	557	213	0
56,609 56,709	56,708 56,808	905 909	561 565	217 221	0
56,809	56,908	913	569	225	0
56,909	57,008	917	573	229	0
57,009	57,108	921	577	233	0
57,109 57,209	57,208 57,308	925 929	581 585	237 241	0
57,309 57,409	57,408 57,508	935 941	591 597	247 253	0
57,509	57,608	947	603	259	0
57,609	57,708	953	609	265	0
57,709	57,808	959	615	271	0

If Your Inc	come is		Nun	nber	
At	But not	_		endents	_
Least	over	0	1	2	3
57,809	57,908	965	621	277	0
57,909	58,008	971	627	283	0
58,009 58,109	58,108 58,208	977 983	633 639	289 295	0
58,209	58,308	989	645	301	0
58,309	58,408	995	651	307	0
58,409	58.508	1,001	657	313	0
58,509	58,608	1,007	663	319	0
58,609	58,708	1,013	669	325	0
58,709	58,808	1,019	675	331	0
58,809	58,908	1,025	681	337	0
58,909	59,008	1,031	687	343	0
59,009	59,108	1,037	693	349	5
59,109 59,209	59,208 59,308	1,043 1,049	699 705	355 361	11 17
			711		
59,309 59,409	59,408 59,508	1,055 1,061	711 717	367 373	23 29
59,509	59,608	1,067	723	379	35
59,609	59,708	1,073	729	385	41
59,709	59,808	1,079	735	391	47
59,809	59,908	1,085	741	397	53
59,909	60,008	1,091	747	403	59
60,009	60,108	1,097	753	409	65
60,109 60,209	60,208 60,308	1,103 1,109	759 765	415 421	71 77
60,309 60,409	60,408 60,508	1,115 1,121	771 777	427 433	83 89
60,509	60,608	1,127	783	439	95
60,609	60,708	1,133	789	445	101
60,709	60,808	1,139	795	451	107
60,809	60,908	1,145	801	457	113
60,909	61,008	1,151	807	463	119
61,009	61,108	1,157	813	469	125
61,109 61,209	61,208 61,308	1,163 1,169	819 825	475 481	131 137
	61,408	1,175			
61,309 61,409	61,508	1,175	831 837	487 493	143 149
61,509	61,608	1,187	843	499	155
61,609	61,708	1,193	849	505	161
61,709	61,808	1,199	855	511	167
61,809	61,908	1,205	861	517	173
61,909	62,008	1,211	867	523	179
62,009	62,108	1,217	873	529	185
62,109 62,209	62,208 62,308	1,223 1,229	879 885	535 541	191 197
62,309		1,235			
62,309	62,408 62,508	1,235	891 897	547 553	203 209
62,509	62,608	1,247	903	559	215
62,609	62,708	1,253	909	565	221
62,709	62,808	1,259	915	571	227
62,809	62,908	1,265	921	577	233
62,909	63,008	1,271	927	583	239
63,009	63,108	1,277	933	589	245
63,109 63,209	63,208 63,308	1,283 1.289	939 945	595 601	251 257
00,209	00,300	1,∠09	<del>54</del> 5	UUI	201

If Your Inc		Number of Dependents			
At Least	But not over	0	or Depo 1	enaents 2	3
63,309	63,408	1,295	951	607	263
63,409 63,509	63,508 63,608	1,301 1,307	957 963	613 619	269 275
63,609	63,708	1,313	969	625	281
63,709	63,808	1,319	975	631	287
63,809	63,908	1,325	981	637	293
63,909 64,009	64,008 64,108	1,331 1,337	987 993	643 649	299 305
64,109	64,208	1,343	999	655	311
64,209	64,308	1,349	1,005	661	317
64,309	64,408	1,355	1,011	667	323
64,409	64,508	1,361 1,367	1,017	673 679	329 335
64,509 64,609	64,608 64,708	1,307	1,023 1,029	685	341
64,709	64,808	1,379	1,035	691	347
64,809	64,908	1,385	1,041	697	353
64,909	65,008	1,391	1,047	703	359
65,009 65,109	65,108 65,208	1,397 1,403	1,053 1,059	709 715	365 371
65,209	65,308	1,409	1,065	721	377
65,309	65,408	1,415	1,071	727	383
65,409	65,508	1,421	1,077	733	389
65,509 65,609	65,608 65,708	1,427 1,433	1,083 1,089	739 745	395 401
65,709	65,808	1,439	1,095	751	407
65,809	65,908	1,445	1,101	757	413
65,909	66,008	1,451	1,107	763	419
66,009 66,109	66,108 66,208	1,457 1,463	1,113 1,119	769 775	425 431
66,209	66,308	1,469	1,125	781	437
66,309	66,408	1,475	1,131	787	443
66,409	66,508	1,481	1,137	793	449
66,509 66,609	66,608 66,708	1,487 1,493	1,143 1,149	799 805	455 461
66,709	66,808	1,499	1,155	811	467
66,809	66,908	1,505	1,161	817	473
66,909	67,008	1,511	1,167	823	479
67,009 67,109	67,108 67,208	1,517 1,523	1,173 1.179	829 835	485 491
67,209	67,308	1,529	1,185	841	497
67,309	67,408	1,535	1,191	847	503
67,409	67,508	1,541	1,197	853	509
67,509 67,609	67,608 67,708	1,547 1,553	1,203 1,209	859 865	515 521
67,709	67,808	1,559	1,215	871	527
67,809	67,908	1,565	1,221	877	533
67,909	68,008	1,571	1,227	883	539
68,009 68,109	68,108 68,208	1,577 1,583	1,233 1,239	889 895	545 551
68,209	68,308	1,589	1,245	901	557
68,309	68,408	1,595	1,251	907	563
68,409	68,508	1,601	1,257	913	569
68,509 68,609	68,608 68,708	1,607 1,613	1,263 1,269	919 925	575 581
JU.JUJ	00,700	1,619	1,275	931	587

# **Head of Household**

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

(continued)

- 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	ome is	Number			
At	But not	_		endents	
Least	over	0	1	2	3
68,809	68,908	1,625	1,281	937	593
68,909	69,008	1,632	1,288	944	600
69,009	69,108	1,640	1,296	952	608
69,109	69,208	1,648	1,304	960	616
69,209	69,308	1,656	1,312	968	624
69,309	69,408	1,664	1,320	976	632
69,409	69,508	1,672	1,328	984	640
69,509	69,608	1,680	1,336	992	648
69,609 69,709	69,708 69,808	1,688 1,696	1,344 1,352	1,000 1,008	656 664
	-				
69,809	69,908	1,704	1,360	1,016	672
69,909	70,008	1,712	1,368	1,024	680
70,009	70,108	1,720	1,376	1,032	688
70,109 70,209	70,208 70,308	1,728 1,736	1,384 1,392	1,040 1,048	696 704
70,309	70,408	1,744	1,400	1,056	712
70,409	70,508	1,752 1,760	1,408 1,416	1,064 1,072	720
70,509 70,609	70,608 70,708	1,760	1,416	1,072	728 736
70,709	70,700	1,776	1,424	1,088	744
70,809	70,908	1,784	1,440	1,096	752
70,009	70,908	1,792	1,448	1,104	760
71,009	71,108	1,800	1,456	1,112	768
71,109	71,208	1,808	1,464	1,120	776
71,209	71,308	1,816	1,472	1,128	784
71,309	71,408	1,824	1,480	1,136	792
71,409	71,508	1,832	1,488	1,144	800
71,509	71,608	1,840	1,496	1,152	808
71,609	71,708	1,848	1,504	1,160	816
71,709	71,808	1,856	1,512	1,168	824
71,809	71,908	1,864	1,520	1,176	832
71,909	72,008	1,872	1,528	1,184	840
72,009	72,108	1,880	1,536	1,192	848
72,109	72,208	1,888	1,544	1,200	856
72,209	72,308	1,896	1,552	1,208	864
72,309	72,408	1,904	1,560	1,216	872
72,409	72,508	1,912	1,568	1,224	880
72,509	72,608	1,920	1,576	1,232	888
72,609 72,709	72,708 72,808	1,928 1,936	1,584 1,592	1,240 1,248	896 904
	-				
72,809	72,908	1,944	1,600	1,256	912
72,909	73,008	1,952	1,608	1,264	920
73,009 73,109	73,108 73,208	1,960 1,968	1,616 1,624	1,272 1,280	928 936
73,209	73,308	1,976	1,632	1,288	944
	73,408		1.640		
73,309 73,409	73,408 73,508	1,984 1,992	1,648	1,296 1,304	952 960
73,509	73,608	2,000	1,656	1,312	968
73,609	73,708	2,008	1,664	1,320	976
73,709	73,808	2,016	1,672	1,328	984
73,809	73,908	2,024	1,680	1.336	992
73,909	74,008	2,024	1,688	1,344	1,000
74,009	74,108	2,040	1,696	1,352	1,008
74,109	74,208	2,048	1,704	1,360	1,016
74,209	74,308	2,056	1,712	1,368	1,024

14.14					
If Your Inc	ome is But not			;	
Least	over	0	1	2	3
74,309	74,408	2,064	1,720	1,376	1,032
74,409	74,508	2,072	1,728	1,384	1,040
74,509	74,608 74,708	2,080	1,736	1,392	1,048
74,609 74,709	74,708	2,088 2,096	1,744 1,752	1,400 1,408	1,056 1,064
74,809	74,908	2,104	1,760	1,416	1,072
74,909	75,008	2,112	1,768	1,424	1,080
75,009	75,108	2,120	1,776	1,432	1,088
75,109	75,208	2,128	1,784	1,440	1,096
75,209	75,308	2,136	1,792	1,448	1,104
75,309	75,408	2,144	1,800	1,456	1,112
75,409 75,509	75,508 75,608	2,152 2,160	1,808 1,816	1,464 1,472	1,120 1,128
75,609	75,708	2,168	1,824	1,480	1,136
75,709	75,808	2,176	1,832	1,488	1,144
75,809	75,908	2,184	1,840	1,496	1,152
75,909	76,008	2,192	1,848	1,504	1,160
76,009	76,108	2,200	1,856	1,512	1,168
76,109 76,209	76,208 76,308	2,208 2,216	1,864 1,872	1,520 1,528	1,176 1,184
76,309	76,408	2,224	1,880	1,536	1,192
76,309	76,408	2,232	1,888	1,544	1,192
76,509	76,608	2,240	1,896	1,552	1,208
76,609	76,708	2,248	1,904	1,560	1,216
76,709	76,808	2,256	1,912	1,568	1,224
76,809	76,908	2,264	1,920	1,576	1,232
76,909	77,008	2,272 2,280	1,928 1,936	1,584 1,592	1,240 1,248
77,009 77,109	77,108 77,208	2,288	1,944	1,600	1,256
77,209	77,308	2,296	1,952	1,608	1,264
77,309	77,408	2,304	1,960	1,616	1,272
77,409	77,508	2,312	1,968	1,624	1,280
77,509	77,608	2,320	1,976	1,632	1,288
77,609 77,709	77,708 77,808	2,328 2,336	1,984 1,992	1,640 1,648	1,296 1,304
77.809	77,908	2,344	2,000	1,656	1,312
77,909	78,008	2,352	2,008	1,664	1,320
78,009	78,108	2,360	2,016	1,672	1,328
78,109	78,208	2,368	2,024	1,680	1,336
78,209	78,308	2,376	2,032	1,688	1,344
78,309	78,408 78 508	2,384	2,040 2,048	1,696	1,352 1,360
78,409 78,509	78,508 78,608	2,392 2,400	2,046	1,704 1,712	1,368
78,609	78,708	2,408	2,064	1,720	1,376
78,709	78,808	2,416	2,072	1,728	1,384
78,809	78,908	2,424	2,080	1,736	1,392
78,909	79,008	2,432	2,088	1,744	1,400
79,009 79,109	79,108 79,208	2,440 2,448	2,096 2,104	1,752 1,760	1,408 1,416
79,209	79,308	2,446	2,104	1,768	1,424
79,309	79,408	2,464	2,120	1,776	1,432
79,409	79,508	2,472	2,128	1,784	1,440
79,509	79,608	2,480	2,136	1,792	1,448
79,609 79,709	79,708 79,808	2,488 2,496	2,144 2,152	1,800 1,808	1,456 1,464
19,109	13,000	2,490	۷,۱۵۷	1,000	1,404

If Your Inc	ome ie		N··	mhor	
At	But not	Number of Dependents			
Least	over	0	1	2	3
79,809	79,908	2,504	2,160	1,816	1,472
79,909 80,009	80,008 80,108	2,513 2,523	2,169 2,179	1,825 1,835	1,481 1,491
80,109	80,208	2,532	2,173	1,844	1,500
80,209	80,308	2,541	2,197	1,853	1,509
80,309	80,408	2,550	2,206	1,862	1,518
80,409 80,509	80,508 80,608	2,560 2,569	2,216 2,225	1,872 1,881	1,528 1,537
80,609	80,708	2,578	2,234	1,890	1,546
80,709	80,808	2,588	2,244	1,900	1,556
80,809	80,908	2,597	2,253	1,909	1,565
80,909	81,008	2,606	2,262	1,918	1,574
81,009 81,109	81,108 81,208	2,616 2,625	2,272 2,281	1,928 1,937	1,584 1,593
81,209	81,308	2,634	2,290	1,946	1,602
81,309	81,408	2,643	2,299	1,955	1,611
81,409	81,508	2,653	2,309	1,965	1,621
81,509 81,609	81,608 81,708	2,662 2,671	2,318 2,327	1,974 1,983	1,630 1,639
81,709	81,808	2,681	2,337	1,993	1,649
81,809	81,908	2,690	2,346	2,002	1,658
81,909	82,008	2,699	2,355	2,011	1,667
82,009 82,109	82,108 82,208	2,709 2,718	2,365 2,374	2,021 2,030	1,677 1,686
82,209	82,308	2,727	2,383	2,030	1,695
82,309	82,408	2,736	2,392	2,048	1,704
82,409	82,508	2,746	2,402	2,058	1,714
82,509 82,609	82,608 82,708	2,755 2,764	2,411 2,420	2,067 2,076	1,723 1,732
82,709	82,808	2,774	2,430	2,086	1,742
82,809	82,908	2,783	2,439	2,095	1,751
82,909	83,008	2,792	2,448	2,104	1,760
83,009 83,109	83,108 83,208	2,802 2,811	2,458 2,467	2,114 2,123	1,770 1,779
83,209	83,308	2,820	2,476	2,132	1,788
83,309	83,408	2,829	2,485	2,141	1,797
83,409 83,509	83,508 83,608	2,839 2,848	2,495 2,504	2,151 2,160	1,807 1,816
83,609	83,708	2,857	2,513	2,169	1,825
83,709	83,808	2,867	2,523	2,179	1,835
83,809	83,908	2,876	2,532	2,188	1,844
83,909 84,009	84,008 84,108	2,885 2,895	2,541 2,551	2,197 2,207	1,853 1,863
84,109	84,208	2,093	2,560	2,207	1,872
84,209	84,308	2,913	2,569	2,225	1,881
84,309	84,408	2,922	2,578	2,234	1,890
84,409 84,509	84,508 84,608	2,932 2,941	2,588 2,597	2,244 2,253	1,900 1,909
84,609	84,708	2,950	2,606	2,262	1,918
84,709	84,808	2,960	2,616	2,272	1,928
84,809	84,908	2,969	2,625	2,281	1,937
84,909 85,009	85,008 85,108	2,978 2,988	2,634 2,644	2,290 2,300	1,946 1,956
85,109	85,208	2,900	2,653	2,300	1,965
85,209	85,308	3,006	2,662	2,318	1,974

# **Head of Household**

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

(continued)

This table gives you credit of \$8,258 for your standard deduction, \$111 for your personal exemption credit, and \$344 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				mber	
At Least	But not over	0	υι υ <b>ε</b> μ 1	endents 2	3
85,309	85,408	3,015	2,671	2,327	1,983
85,409	85,508	3,025	2,681	2,337	1,993
85,509	85,608	3,034	2,690	2,346	2,002
85,609	85,708	3,043	2,699	2,355	2,011 2,021
85,709	85,808	3,053	2,709	2,365	
85,809 85,909	85,908 86,008	3,062 3,071	2,718 2,727	2,374 2,383	2,030 2,039
86,009	86,108	3.081	2,737	2,393	2,049
86,109	86,208	3,090	2,746	2,402	2,058
86,209	86,308	3,099	2,755	2,411	2,067
86,309	86,408	3,108	2,764	2,420	2,076
86,409	86,508	3,118	2,774	2,430	2,086
86,509 86,609	86,608 86,708	3,127 3,136	2,783 2,792	2,439 2,448	2,095 2,104
86,709	86,808	3,146	2,802	2,440	2,114
86,809	86,908	3,155	2,811	2,467	2,123
86,909	87,008	3,164	2,820	2,476	2,132
87,009	87,108	3,174	2,830	2,486	2,142
87,109	87,208	3,183	2,839	2,495	2,151
87,209	87,308	3,192	2,848	2,504	2,160
87,309	87,408	3,201	2,857	2,513	2,169
87,409 87,509	87,508 87,608	3,211 3,220	2,867 2,876	2,523 2,532	2,179 2,188
87,609	87,708	3,229	2,885	2,541	2,197
87,709	87,808	3,239	2,895	2,551	2,207
87,809	87,908	3,248	2,904	2,560	2,216
87,909	88,008	3,257	2,913	2,569	2,225
88,009	88,108	3,267	2,923	2,579	2,235
88,109 88,209	88,208 88,308	3,276 3,285	2,932 2,941	2,588 2,597	2,244 2,253
88,309	88,408	3,294	2,950	2,606	2,262
88,409	88,508	3,304	2,960	2,616	2,272
88,509	88,608	3,313	2,969	2,625	2,281
88,609	88,708	3,322	2,978	2,634	2,290
88,709	88,808	3,332	2,988	2,644	2,300
88,809	88,908	3,341	2,997	2,653	2,309
88,909 89,009	89,008 89,108	3,350 3,360	3,006 3,016	2,662 2,672	2,318 2,328
89,109	89,208	3,369	3,025	2,681	2,337
89,209	89,308	3,378	3,034	2,690	2,346
89,309	89,408	3,387	3,043	2,699	2,355
89,409	89,508	3,397	3,053	2,709	2,365
89,509	89,608	3,406	3,062	2,718 2,727	2,374
89,609 89,709	89,708 89,808	3,415 3,425	3,071 3,081	2,727	2,383 2,393
89,809	89,908	3.434	3,090	2,746	2,402
89,909	90,008	3,443	3,099	2,755	2,402
90,009	90,108	3,453	3,109	2,765	2,421
90,109	90,208	3,462	3,118	2,774	2,430
90,209	90,308	3,471	3,127	2,783	2,439
90,309	90,408	3,480	3,136	2,792	2,448
90,409 90,509	90,508 90,608	3,490 3,499	3,146 3,155	2,802 2,811	2,458 2,467
90,609	90,708	3,508	3,164	2,820	2,407
90,709	90,808	3,518	3,174	2,830	2,486

If Your Inc	come is		Nu	mber	
At	But not				;
Least	over	0	1	2	3
90,809	90,908	3,527	3,183	2,839	2,495
90,909	91,008	3,536	3,192	2,848	2,504
91,009	91,108	3,546	3,202	2,858	2,514
91,109	91,208	3,555	3,211	2,867	2,523
91,209	91,308	3,564	3,220	2,876	2,532
91,309	91,408	3,573	3,229	2,885	2,541
91,409	91,508	3,583	3,239	2,895	2,551
91,509	91,608	3,592	3,248	2,904	2,560
91,609	91,708	3,601	3,257	2,913	2,569
91,709	91,808	3,611	3,267	2,923	2,579
		-			
91,809	91,908	3,620	3,276	2,932	2,588
91,909	92,008	3,629	3,285	2,941	2,597
92,009	92,108	3,639	3,295	2,951	2,607
92,109	92,208	3,648	3,304	2,960	2,616
92,209	92,308	3,657	3,313	2,969	2,625
92,309	92,408	3,666	3,322	2,978	2,634
92,409	92,508	3,676	3,332	2,988	2,644
92,509	92,608	3,685	3,341	2,997	2,653
92,609	92,708	3,694	3,350	3,006	2,662
92,709	92,808	3,704	3,360	3,016	2,672
92,809	92,908	3,713	3,369	3,025	2,681
92,909	93,008	3,722	3,378	3,034	2,690
93,009	93,108	3,732	3,388	3,044	2,700
93,109	93,208	3,741	3,397	3,053	2,709
93,209	93,308	3,750	3,406	3,062	2,718
93,309	93,408	3,759	3,415	3,071	2,727
93,409	93,508	3,769	3,425	3,081	2,737
93,509	93,608	3,778	3,434	3,090	2,746
93,609	93,708	3,787	3,443	3,099	2,755
93,709	93,808	3,797	3,453	3,109	2,765
93,809	93,908	3,806	3,462	3,118	2,774
93,909	94,008	3,815	3,471	3,127	2,783
94,009	94,108	3,825	3,481	3,137	2,793
94,109	94,208	3,834	3,490	3,146	2,802
94,209	94,308	3,843	3,499	3,155	2,811
94,309	94,408	3,852	3,508	3,164	2,820
94,409	94,508	3,862	3,518	3,174	2,830
94,509	94,608	3,871	3,527	3,183	2,839
94,609	94,708	3,880	3,536	3,192	2,848
94,709	94,808	3,890	3,546	3,202	2,858
94.809	94,908	3,899	3,555	3,211	2,867
94,909	95,008	3,908	3,564	3,220	2,876
95,009	95,108	3,918	3,574	3,230	2,886
95,109	95,208	3,927	3,583	3,239	2,895
95,209	95,308	3,936	3,592	3,248	2,904
95,309	95,408	3,945	3,601	3,257	2,913
95,409	95,508	3,955	3,611	3,267	2,923
95,509	95,608	3,964	3,620	3,276	2,932
95,609	95,708	3,973	3,629	3,285	2,941
95,709	95,808	3,983	3,639	3,295	2,951
95,809	95,908	3,992	3,648	3,304	2,960
95,909	96,008	4,001	3,657	3,313	2,969
96,009	96,108	4,011	3,667	3,323	2,979
96,109 96,209	96,208 96,308	4,020 4,029	3,676 3,685	3,332 3,341	2,988 2,997
50,209	50,300	4,023	0,000	J,J4 I	۲,551

If Your In	come is	Number				
At	But not	of Dependents				
Least	over	0 1 2 3				
96,309	96,408	4,038	3,694	3,350	3,006	
96,409	96,508	4,048	3,704	3,360	3,016	
96,509	96,608	4,057	3,713	3,369	3,025	
96,609	96,708	4,066	3,722	3,378	3,034 3,044	
96,709	96,808	4,076	3,732	3,388		
96,809	96,908	4,085	3,741	3,397	3,053	
96,909	97,008	4,094	3,750	3,406	3,062	
97,009	97,108	4,104	3,760	3,416	3,072	
97,109	97,208	4,113	3,769	3,425	3,081	
97,209	97,308	4,122	3,778	3,434	3,090	
97,309	97,408	4,131	3,787	3,443	3,099	
97,409	97,508	4,141	3,797	3,453	3,109	
97,509	97,608	4,150	3,806	3,462	3,118	
97,609	97,708	4,159	3,815	3,471	3,127	
97,709	97,808	4,169	3,825	3,481	3,137	
97,809	97,908	4,178	3,834	3,490	3,146	
97,909	98,008	4,187	3,843	3,499	3,155	
98,009	98,108	4,197	3,853	3,509	3,165	
98,109	98,208	4,206	3,862	3,518	3,174	
98,209	98,308	4,215	3,871	3,527	3,183	
98,309	98,408	4,224	3,880	3,536	3,192	
98,409	98,508	4,234	3,890	3,546	3,202	
98,509	98,608	4,243	3,899	3,555	3,211	
98,609	98,708	4,252	3,908	3,564	3,220	
98,709	98,808	4,262	3,918	3,574	3,230	
98,809	98,908	4,271	3,927	3,583	3,239	
98,909	99,008	4,280	3,936	3,592	3,248	
99,009	99,108	4,290	3,946	3,602	3,258	
99,109	99,208	4,299	3,955	3,611 3,620	3,267	
99,209	99,308	4,308	3,964		3,276	
99,309	99,408	4,317	3,973	3,629	3,285	
99,409	99,508	4,327	3,983	3,639	3,295	
99,509	99,608	4,336	3,992	3,648	3,304	
99,609	99,708	4,345	4,001	3,657	3,313	
99,709	99,808	4,355	4,011	3,667	3,323	
99,809	99,908	4,364	4,020	3,676	3,332	
99,909	100,000 JR INCOM	4,373	4,029	3,685	3,341	

FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov

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# Visit our website:

ftb.ca.gov

# **Need Assistance? We're Here To Help!**

Want to e-file?

Have a question? Want to check on your refund?

Need a tax form?



#### **Online Services**

Go to ftb.ca.gov for:

- MyFTB Account 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 guestions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

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

- Do I need to file a tax return?
- Which form should I use? 111
- How can I get an extension to file? 201
- 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? Who qualifies me to use the head of household filing status? 215
- 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:

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

#### 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.

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



#### Federal Earned Income Tax Credit (EITC)

If you earned less than \$53,505 (less than \$20,430 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 see your federal tax booklet for more information.

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# Visit our website:

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