

Forms & Instructions

California 540 2EZ

2016 Personal Income Tax Booklet

**Members of the
Franchise Tax Board**

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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 taxpayers 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	<ul style="list-style-type: none"> California resident entire year Not blind
Filing Status	<ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying widow(er)
You May	<ul style="list-style-type: none"> Be claimed as a dependent by another taxpayer (see Note below) Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2017, you are considered to be age 65 on December 31, 2016.
Dependents	0 – 3 allowed
Types of Income	<ul style="list-style-type: none"> Wages, salaries, and tips Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) Interest and Dividends Pension Unemployment Paid Family Leave U.S. Social Security Tier 1 and Tier 2 Railroad Retirement
Total Income	<ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow[er]) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
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 style="list-style-type: none"> Personal exemption (see Note below) Up to three dependent exemptions Senior exemption
Credits	<ul style="list-style-type: none"> Nonrefundable renter's credit Refundable California Earned Income Tax Credit

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

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$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. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Tax Credit; see page 63 for more information.

On 12/31/16, my filing status was:	and on 12/31/16, my age was: (If your 65th birthday is on January 1, 2017, you are considered to be age 65 on December 31, 2016.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	16,597	28,064	36,664	13,278	24,745	33,345
		22,147	30,747	37,627	18,828	27,428	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	44,664	53,264	26,558	38,025	46,625
		38,747	47,347	54,227	32,108	40,708	47,588
		44,297	52,897	59,777	37,658	46,258	53,138
Qualifying widow(er)	Under 65 65 or older		28,064	36,664		24,745	33,345
			30,747	37,627		27,428	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:

Single	\$3,779
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,908

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 your tax return.

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

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

If all your federal Forms W-2 were not received by January 31, 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 I do?

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 questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Automated Phone Service."

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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**.

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	\$3,779
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,908

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

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	} 1 _____
2. 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	} 2 _____
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 estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the 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, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business. Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 25.

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

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

Use Tax Worksheet (See Instructions Below.)

Use whole dollars only.

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the Board of Equalization. \$ _____00
2. Enter the applicable sales and use tax rate. _____
3. Multiply Line 1 by the tax rate on Line 2. Enter result here \$ _____00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0- . . . \$ _____00
5. Add Lines 3 and 4. This is your total use tax \$ _____00
6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below \$ _____00
7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 25. If the amount is less than zero, enter -0- \$ _____00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the 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 filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an \$800 per-person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is “married/RDP filing separately,” you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the 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 Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$6
\$20,000 to \$29,999	\$10
\$30,000 to \$39,999	\$14
\$40,000 to \$49,999	\$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 \$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.

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 Pay

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

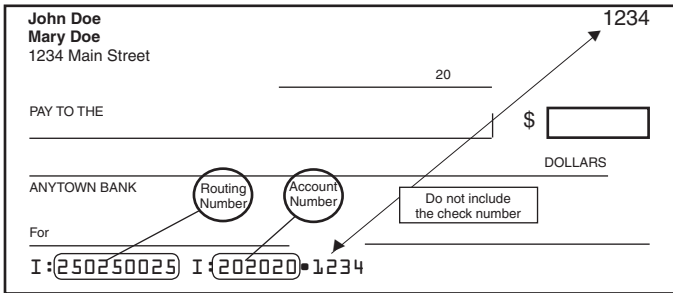
An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings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

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).

Type	
<input checked="" type="checkbox"/> Checking	<input type="checkbox"/> Savings
Routing number X X X X X X X X X	Account number C A X X X X 0 0 X X X X X X X X
9-digit routing number from ScholarShare website	(1) "CA" prefix (2) investment portfolio number (3) ScholarShare account number with leading zeroes

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**.

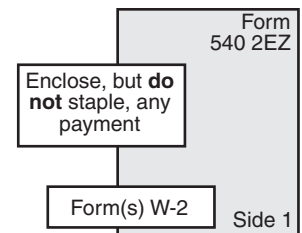
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2017 tax return. This is April 15, 2018, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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.**

<p>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 question 2. NO. Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to ftb.ca.gov for more information regarding these forms.</p>
<p>2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16: <ul style="list-style-type: none"> • \$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.</p>
<p>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 question 4. NO. Stop here. You do not qualify for this credit.</p>
<p>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2016? NO. Go to question 6. YES. Go to question 5.</p>
<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>8. Were you single in 2016? YES. Go to question 11. NO. Go to question 9.</p>
<p>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.</p>
<p>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.</p>
<p>11. If you are: <ul style="list-style-type: none"> • 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.</p>

Street Address	City, State, and ZIP Code	Dates Rented in 2016 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		

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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

540 2EZ

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)					
<input type="text"/>					
Street address (number and street) or PO box			Apt. no/ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions.)					
<input type="text"/>			State	ZIP code	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
<input type="radio"/>	<input type="text"/>	<input type="text"/>

Prior Name	If you filed your 2015 tax return under a different last name, write the last name only from the 2015 tax return.	
<input type="radio"/>	Taxpayer	Spouse/RDP
	<input type="text"/>	<input type="text"/>

Filing Status **Filing Status.** Check the box for your filing status. See instructions.

Check only one.

1 Single

2 Married/RDP filing jointly (even if only one spouse/RDP had income)

4 Head of household. STOP! See instructions.

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

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

Exemptions

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions. **6**

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 **7**

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. . . . **8**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your name:

Your SSN or ITIN:

Whole dollars only

**Taxable
Income and
Credits**

- 9 Total wages (federal Form W-2, box 16). See instructions. ● 9 .00
- 10 Total interest income (Form 1099-INT, box 1). See instructions. ● 10 .00
- 11 Total dividend income (Form 1099-DIV, box 1a). See instructions. ● 11 .00
- 12 Total pension income . See instructions. Taxable amount. ● 12 .00
- 13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a).
See instructions. ● 13 .00
- 16 Add line 9, line 10, line 11, line 12, and line 13. ● 16 .00
- 17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16.
Caution: If you checked the box on line 6, **STOP**. See instructions for
completing the Dependent Tax Worksheet. ● 17 .00
- 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 .00
- 19 Nonrefundable renter's credit. See instructions. ● 19 .00
- 20 **Credits.** Add line 18 and line 19. ● 20 .00
- 21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0- ● 21 .00
- 22 Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12). ● 22 .00
- 23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. ● 23 .00
- 24 **Total payments.** Add line 22 and line 23 ● 24 .00

Enclose, but do
not staple, any
payment.

Use Tax

25 **Use tax.** See instructions. ● 25 .00

26 Payments balance. If line 24 is more than line 25, subtract line 25 from line 24 . ● 26 .00

27 **Use Tax balance.** If line 25 is more than line 24, subtract line 24 from line 25 . ● 27 .00

**Overpaid
Tax/
Tax Due.**

28 Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26. ● 28 .00

29 Tax due. If line 26 is less than line 21, subtract line 26 from line 21.
See instructions. ● 29 .00

This space reserved for 2D barcode

Your name:

Your SSN or ITIN:

Voluntary Contributions

	<u>Code</u>	<u>Amount</u>
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund.	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Fund	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse.	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund	● 431	<input type="text"/> .00
Revive the Salton Sea Fund	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund	● 433	<input type="text"/> .00
Special Olympics Fund	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund	● 435	<input type="text"/> .00
30 Add amounts in code 400 through code 435. These are your total contributions.	● 30	<input type="text"/> .00

Your name:

Your SSN or ITIN:

Amount You Owe

31 AMOUNT YOU OWE. Add line 27, line 29, and line 30. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001**..... ●31

.00

Pay online – Go to **ftb.ca.gov** for more information.

Direct Deposit (Refund Only)

32 REFUND OR NO AMOUNT DUE. Subtract line 30 from line 28. See instructions.

Mail to: **FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001**..... ●32

.00

Fill in the information to authorize direct deposit of your refund into one or two accounts.

Do not attach a voided check or a deposit slip. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Type

● Routing number ● Account number ● 33 Direct deposit amount .00

Checking Savings

The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Type

● Routing number ● Account number ● 34 Direct deposit amount .00

Checking Savings

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this tax return is true, correct, and complete.

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

X X

Sign Here

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

Joint tax return? See instructions.

Your email address. Enter only one email address.

Preferred phone number

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

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

Firm's address ● FEIN

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

Print Third Party Designee's Name Telephone Number

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 **officialpayments.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.

Save the stamp – pay online with Web Pay!

SCISSOR DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE SCISSOR

(Calendar year filers – File and Pay by April 18, 2017) (Fiscal year filers – see instructions)

TAXABLE YEAR CAUTION: You may be required to pay electronically. See instructions.

CALIFORNIA FORM

2016 Payment for Automatic Extension for Individuals 3519 (PIT)

For calendar year 2016 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	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:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } ▶

Amount of payment _____ .00

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

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

- **No. Stop here.** You have no tax due. **Do not** mail form FTB 3519. If you file your tax return by October 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.

2016 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540NR

Name(s) as shown on tax return

SSN

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

Follow Step 1 through Step 6 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Long or Short Form 540NR.

Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4) ● 2 .00
- 3 Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form 1040EZ, line 8a) ● 3 .00

Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income ● 4 .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 1997 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a 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.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2016? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No



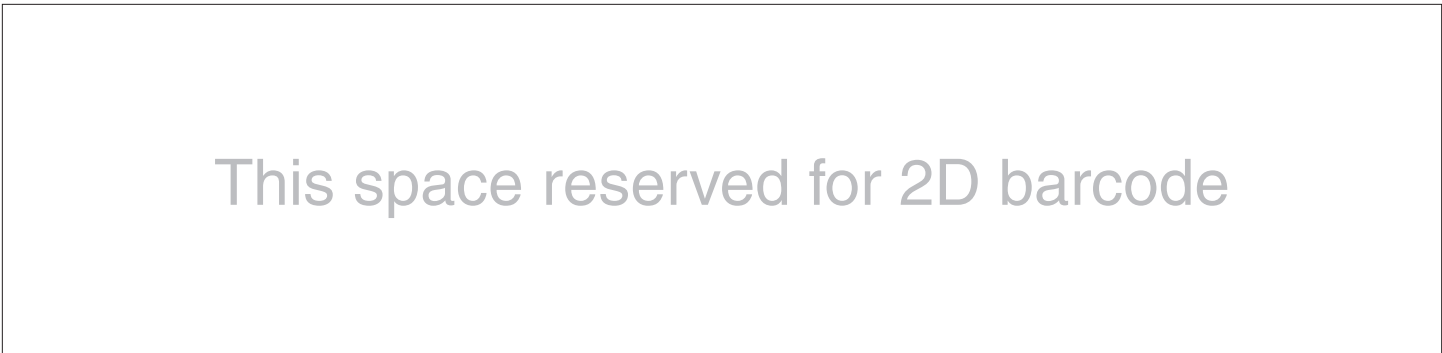
	Child 1	Child 2	Child 3
10 Child's relationship to you. See instructions.....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2016. Do not enter more than 366 days. See instructions.....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
12 a. Child's physical address during 2016 (number, street, and apt. no./ste. no.). See instructions....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
b. City.....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
c. State.....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
d. ZIP code.....	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions....	<input type="radio"/> 13	<input type="text"/>	<input type="text"/>	.00
14 Prison inmate wages. See instructions.....	<input checked="" type="radio"/> 14	<input type="text"/>	<input type="text"/>	.00
15 Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.....	<input checked="" type="radio"/> 15	<input type="text"/>	<input type="text"/>	.00
16 California Earned Income. Subtract line 14 and line 15 from line 13.....	<input checked="" type="radio"/> 16	<input type="text"/>	<input type="text"/>	.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

17 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; Form 540NR Long, Line 85; Form 540NR Short, Line 85; or Form 540 2EZ, Line 23.....	<input checked="" type="radio"/> 17	<input type="text"/>	<input type="text"/>	.00
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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 Form 1099-DIV, box 10 **2** _____
- 3 Dividends.** Enter the amount from Form 540 2EZ, line 11. **3** _____
- 4 Capital gain net income.** Enter the amount from Form 540 2EZ, line 13. **4** _____
- 5 Investment Income.** Add line 1, line 2, line 3 and line 4. Enter the amount here **5** _____
- 6 Is the amount on line 5 more than \$3,471?**

- Yes** Stop here, you cannot take the credit.
No Enter the amount from line 5 on form FTB 3514, line 4.
 Go to Step 3.

Worksheet 2 – Investment Income

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 and line 8(b) **1** _____
- 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 A minus column B plus column C **3** _____
- 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, enter -0-). **7** _____

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 A minus column B plus column C. **10** _____
- 11** Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, enter -0-). **11** _____

Investment Income

- 12** Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total.
This is your investment income **12** _____
- 13** Is the amount on line 12 more than \$3,471?
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.

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

Complete the California Earned Income Tax Credit Worksheet below.

California Earned Income Tax Credit Worksheet

Part 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 **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
3. Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. **3** _____
4. Are the amounts on lines 1 and 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.

Part II – Filers who Answered “No” on Line 4

5. If you have:
 - No qualifying children, is the amount on line 3 less than \$3,359?
 - 1 qualifying child, is the amount on line 3 less than \$5,044?
 - 2 or more qualifying children, is the amount on line 3 less than \$7,081?**Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

6. This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 17. **6** _____

2016 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	2	3
		Your credit is . . .			
\$1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	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	1,500	96	426	502	564
1,501	1,550	99	441	519	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 you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
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

2016 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	2	3
		Your credit is . . .			
4,501	4,550	143	1,308	1,539	1,731
4,551	4,600	139	1,322	1,556	1,750
4,601	4,650	136	1,337	1,573	1,769
4,651	4,700	133	1,351	1,590	1,788
4,701	4,750	130	1,366	1,607	1,808
4,751	4,800	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 amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
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	1,933	2,175
8,501	8,550	0	452	1,916	2,156
8,551	8,600	0	437	1,899	2,137
8,601	8,650	0	423	1,882	2,118
8,651	8,700	0	408	1,865	2,099
8,701	8,750	0	394	1,848	2,079
8,751	8,800	0	379	1,831	2,060
8,801	8,850	0	365	1,814	2,041
8,851	8,900	0	350	1,797	2,022
8,901	8,950	0	336	1,780	2,003
8,951	9,000	0	322	1,763	1,984

2016 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	2	3
		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 amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
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

2016 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	2	3
		Your credit is . . .			
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.

2016 Head of Household Filing Status Schedule

3532

Attach to your California Form 540, Long or Short Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

Part I – Marital Status

1 Check one box below to identify your marital status. See instructions

- a Not legally married/RDP during 2016 1a
- b Widow/widower (my spouse/RDP died before 01/01/2016) 1b
- c Marriage/RDP was annulled. 1c
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2016. 1d
- e Legally 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 1f

From: To: From: To:

Part 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 Son, daughter, stepson, or stepdaughter 2a
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece 2b
- c Eligible foster child 2c
- d Father, mother, stepfather, or stepmother 2d
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt 2e

Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name

Last Name

SSN

DOB (MM/DD/YYYY)

Check one box below to identify the status of your qualifying child who is age 19 or older in 2016. See instructions.

- a Full time student under age 24 3a
- b Permanently and totally disabled 3b

4 Enter qualifying person's gross income in 2016. See instructions.

5 Number of days your qualifying person lived with you during 2016. See instructions.

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and, (in some circumstances), incarceration.

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

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

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

A Purpose

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

B Qualifications

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

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

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

Specific Line Instructions

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

Part I – Marital Status

Line 1

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

Considered Unmarried or Considered Not in a Registered Domestic Partnership

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

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
 - Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
 - You paid more than one-half the cost of keeping up your home for the year.
 - Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
 - You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
 - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
 - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.
- If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

Part II – Qualifying Person

Line 2

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

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 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.

2016 California 2EZ Table

Single

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

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 Income is...	Number of Dependents	Number of Dependents			
		0	1	2	3
0 - 13,679	0	0	0	0	0
13,680 - 13,779	1	0	0	0	0
13,780 - 13,879	3	0	0	0	0
13,880 - 13,979	5	0	0	0	0
13,980 - 14,079	7	0	0	0	0
14,080 - 14,179	9	0	0	0	0
14,180 - 14,279	11	0	0	0	0
14,280 - 14,379	13	0	0	0	0
14,380 - 14,479	15	0	0	0	0
14,480 - 14,579	17	0	0	0	0
14,580 - 14,679	19	0	0	0	0
14,680 - 14,779	21	0	0	0	0
14,780 - 14,879	23	0	0	0	0
14,880 - 14,979	25	0	0	0	0
14,980 - 15,079	27	0	0	0	0
15,080 - 15,179	29	0	0	0	0
15,180 - 15,279	31	0	0	0	0
15,280 - 15,379	33	0	0	0	0
15,380 - 15,479	35	0	0	0	0
15,480 - 15,579	37	0	0	0	0
15,580 - 15,679	39	0	0	0	0
15,680 - 15,779	41	0	0	0	0
15,780 - 15,879	43	0	0	0	0
15,880 - 15,979	45	0	0	0	0
15,980 - 16,079	47	0	0	0	0
16,080 - 16,179	49	0	0	0	0
16,180 - 16,279	51	0	0	0	0
16,280 - 16,379	53	0	0	0	0
16,380 - 16,479	55	0	0	0	0
16,480 - 16,579	57	0	0	0	0
16,580 - 16,679	59	0	0	0	0
16,680 - 16,779	61	0	0	0	0
16,780 - 16,879	63	0	0	0	0
16,880 - 16,979	65	0	0	0	0
16,980 - 17,079	67	0	0	0	0
17,080 - 17,179	69	0	0	0	0
17,180 - 17,279	71	0	0	0	0
17,280 - 17,379	73	0	0	0	0
17,380 - 17,479	75	0	0	0	0
17,480 - 17,579	77	0	0	0	0
17,580 - 17,679	79	0	0	0	0
17,680 - 17,779	81	0	0	0	0
17,780 - 17,879	83	0	0	0	0
17,880 - 17,979	85	0	0	0	0
17,980 - 18,079	87	0	0	0	0
18,080 - 18,179	89	0	0	0	0
18,180 - 18,279	91	0	0	0	0
18,280 - 18,379	93	0	0	0	0
18,380 - 18,479	95	0	0	0	0
18,480 - 18,579	97	0	0	0	0
18,580 - 18,679	99	0	0	0	0
18,680 - 18,779	101	0	0	0	0
18,780 - 18,879	103	0	0	0	0
18,880 - 18,979	105	0	0	0	0
18,980 - 19,079	107	0	0	0	0

If Your Income is...	Number of Dependents	Number of Dependents			
		0	1	2	3
19,080 - 19,179	109	0	0	0	0
19,180 - 19,279	111	0	0	0	0
19,280 - 19,379	113	0	0	0	0
19,380 - 19,479	115	0	0	0	0
19,480 - 19,579	117	0	0	0	0
19,580 - 19,679	119	0	0	0	0
19,680 - 19,779	121	0	0	0	0
19,780 - 19,879	123	0	0	0	0
19,880 - 19,979	125	0	0	0	0
19,980 - 20,079	127	0	0	0	0
20,080 - 20,179	129	0	0	0	0
20,180 - 20,279	131	0	0	0	0
20,280 - 20,379	133	0	0	0	0
20,380 - 20,479	135	0	0	0	0
20,480 - 20,579	137	0	0	0	0
20,580 - 20,679	139	0	0	0	0
20,680 - 20,779	141	0	0	0	0
20,780 - 20,879	143	0	0	0	0
20,880 - 20,979	145	0	0	0	0
20,980 - 21,079	147	0	0	0	0
21,080 - 21,179	149	0	0	0	0
21,180 - 21,279	151	0	0	0	0
21,280 - 21,379	153	0	0	0	0
21,380 - 21,479	155	0	0	0	0
21,480 - 21,579	157	0	0	0	0
21,580 - 21,679	159	0	0	0	0
21,680 - 21,779	161	0	0	0	0
21,780 - 21,879	163	0	0	0	0
21,880 - 21,979	165	0	0	0	0
21,980 - 22,079	167	0	0	0	0
22,080 - 22,179	169	0	0	0	0
22,180 - 22,279	171	0	0	0	0
22,280 - 22,379	173	0	0	0	0
22,380 - 22,479	175	0	0	0	0
22,480 - 22,579	177	0	0	0	0
22,580 - 22,679	179	0	0	0	0
22,680 - 22,779	181	0	0	0	0
22,780 - 22,879	183	0	0	0	0
22,880 - 22,979	185	0	0	0	0
22,980 - 23,079	187	0	0	0	0
23,080 - 23,179	189	0	0	0	0
23,180 - 23,279	193	0	0	0	0
23,280 - 23,379	197	0	0	0	0
23,380 - 23,479	201	0	0	0	0
23,480 - 23,579	205	0	0	0	0
23,580 - 23,679	209	0	0	0	0
23,680 - 23,779	213	0	0	0	0
23,780 - 23,879	217	0	0	0	0
23,880 - 23,979	221	0	0	0	0
23,980 - 24,079	225	0	0	0	0
24,080 - 24,179	229	0	0	0	0
24,180 - 24,279	233	0	0	0	0
24,280 - 24,379	237	0	0	0	0
24,380 - 24,479	241	0	0	0	0
24,480 - 24,579	245	0	0	0	0

If Your Income is...	Number of Dependents	Number of Dependents			
		0	1	2	3
24,580 - 24,679	249	0	0	0	0
24,680 - 24,779	253	0	0	0	0
24,780 - 24,879	257	0	0	0	0
24,880 - 24,979	261	0	0	0	0
24,980 - 25,079	265	0	0	0	0
25,080 - 25,179	269	0	0	0	0
25,180 - 25,279	273	0	0	0	0
25,280 - 25,379	277	0	0	0	0
25,380 - 25,479	281	0	0	0	0
25,480 - 25,579	285	0	0	0	0
25,580 - 25,679	289	0	0	0	0
25,680 - 25,779	293	0	0	0	0
25,780 - 25,879	297	0	0	0	0
25,880 - 25,979	301	0	0	0	0
25,980 - 26,079	305	0	0	0	0
26,080 - 26,179	309	0	0	0	0
26,180 - 26,279	313	0	0	0	0
26,280 - 26,379	317	0	0	0	0
26,380 - 26,479	321	0	0	0	0
26,480 - 26,579	325	0	0	0	0
26,580 - 26,679	329	0	0	0	0
26,680 - 26,779	333	0	0	0	0
26,780 - 26,879	337	0	0	0	0
26,880 - 26,979	341	0	0	0	0
26,980 - 27,079	345	1	0	0	0
27,080 - 27,179	349	5	0	0	0
27,180 - 27,279	353	9	0	0	0
27,280 - 27,379	357	13	0	0	0
27,380 - 27,479	361	17	0	0	0
27,480 - 27,579	365	21	0	0	0
27,580 - 27,679	369	25	0	0	0
27,680 - 27,779	373	29	0	0	0
27,780 - 27,879	377	33	0	0	0
27,880 - 27,979	381	37	0	0	0
27,980 - 28,079	385	41	0	0	0
28,080 - 28,179	389	45	0	0	0
28,180 - 28,279	393	49	0	0	0
28,280 - 28,379	397	53	0	0	0
28,380 - 28,479	401	57	0	0	0
28,480 - 28,579	405	61	0	0	0
28,580 - 28,679	409	65	0	0	0
28,680 - 28,779	413	69	0	0	0
28,780 - 28,879	417	73	0	0	0
28,880 - 28,979	421	77	0	0	0
28,980 - 29,079	425	81	0	0	0
29,080 - 29,179	429	85	0	0	0
29,180 - 29,279	433	89	0	0	0
29,280 - 29,379	437	93	0	0	0
29,380 - 29,479	441	97	0	0	0
29,480 - 29,579	445	101	0	0	0
29,580 - 29,679	449	105	0	0	0
29,680 - 29,779	453	109	0	0	0
29,780 - 29,879	457	113	0	0	0
29,880 - 29,979	461	117	0	0	0
29,980 - 30,079	465	121	0	0	0

Continued on next page.

2016 California 2EZ Table

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

Single
(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 Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
96,080	96,179	5,869	5,525	5,181	4,837
96,180	96,279	5,878	5,534	5,190	4,846
96,280	96,379	5,887	5,543	5,199	4,855
96,380	96,479	5,896	5,552	5,208	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	96,979	5,943	5,599	5,255	4,911
96,980	97,079	5,952	5,608	5,264	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	97,479	5,989	5,645	5,301	4,957
97,480	97,579	5,999	5,655	5,311	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	98,479	6,082	5,738	5,394	5,050
98,480	98,579	6,092	5,748	5,404	5,060

If Your Income is...		Number of Dependents			
At Least	But not 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

<p>If Your Income is OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to ftb.ca.gov</p>

2016 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of \$8,258 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 Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	27,408	0	0	0	0
27,409	27,508	2	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
28,209	28,308	18	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
28,709	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
29,609	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
30,309	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
30,709	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
31,509	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
32,309	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
32,709	32,808	108	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
32,809	32,908	110	0	0	0
32,909	33,008	112	0	0	0
33,009	33,108	114	0	0	0
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
33,609	33,708	126	0	0	0
33,709	33,808	128	0	0	0
33,809	33,908	130	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
34,609	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
35,309	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
35,709	35,808	168	0	0	0
35,809	35,908	170	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
36,209	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
36,709	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
37,309	37,408	200	0	0	0
37,409	37,508	202	0	0	0
37,509	37,608	204	0	0	0
37,609	37,708	206	0	0	0
37,709	37,808	208	0	0	0
37,809	37,908	210	0	0	0
37,909	38,008	212	0	0	0
38,009	38,108	214	0	0	0
38,109	38,208	216	0	0	0
38,209	38,308	218	0	0	0

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

Continued on next page.

2016 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$8,258 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 Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
43,809	43,908	330	0	0	0
43,909	44,008	332	0	0	0
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	45,608	364	20	0	0
45,609	45,708	366	22	0	0
45,709	45,808	368	24	0	0
45,809	45,908	370	26	0	0
45,909	46,008	372	28	0	0
46,009	46,108	374	30	0	0
46,109	46,208	376	32	0	0
46,209	46,308	378	34	0	0
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	0
46,709	46,808	398	54	0	0
46,809	46,908	402	58	0	0
46,909	47,008	406	62	0	0
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	434	90	0	0
47,709	47,808	438	94	0	0
47,809	47,908	442	98	0	0
47,909	48,008	446	102	0	0
48,009	48,108	450	106	0	0
48,109	48,208	454	110	0	0
48,209	48,308	458	114	0	0
48,309	48,408	462	118	0	0
48,409	48,508	466	122	0	0
48,509	48,608	470	126	0	0
48,609	48,708	474	130	0	0
48,709	48,808	478	134	0	0
48,809	48,908	482	138	0	0
48,909	49,008	486	142	0	0
49,009	49,108	490	146	0	0
49,109	49,208	494	150	0	0
49,209	49,308	498	154	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
49,309	49,408	502	158	0	0
49,409	49,508	506	162	0	0
49,509	49,608	510	166	0	0
49,609	49,708	514	170	0	0
49,709	49,808	518	174	0	0
49,809	49,908	522	178	0	0
49,909	50,008	526	182	0	0
50,009	50,108	530	186	0	0
50,109	50,208	534	190	0	0
50,209	50,308	538	194	0	0
50,309	50,408	542	198	0	0
50,409	50,508	546	202	0	0
50,509	50,608	550	206	0	0
50,609	50,708	554	210	0	0
50,709	50,808	558	214	0	0
50,809	50,908	562	218	0	0
50,909	51,008	566	222	0	0
51,009	51,108	570	226	0	0
51,109	51,208	574	230	0	0
51,209	51,308	578	234	0	0
51,309	51,408	582	238	0	0
51,409	51,508	586	242	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	51,908	602	258	0	0
51,909	52,008	606	262	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	52,408	622	278	0	0
52,409	52,508	626	282	0	0
52,509	52,608	630	286	0	0
52,609	52,708	634	290	0	0
52,709	52,808	638	294	0	0
52,809	52,908	642	298	0	0
52,909	53,008	646	302	0	0
53,009	53,108	650	306	0	0
53,109	53,208	654	310	0	0
53,209	53,308	658	314	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	53,708	674	330	0	0
53,709	53,808	678	334	0	0
53,809	53,908	682	338	0	0
53,909	54,008	686	342	0	0
54,009	54,108	690	346	2	0
54,109	54,208	694	350	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	54,608	710	366	22	0
54,609	54,708	714	370	26	0
54,709	54,808	718	374	30	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
54,809	54,908	722	378	34	0
54,909	55,008	726	382	38	0
55,009	55,108	730	386	42	0
55,109	55,208	734	390	46	0
55,209	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	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	57,908	842	498	154	0
57,909	58,008	846	502	158	0
58,009	58,108	850	506	162	0
58,109	58,208	854	510	166	0
58,209	58,308	858	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	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
60,209	60,308	938	594	250	0

Continued on next page.

2016 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of \$8,258 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 Income is...		Number of Dependents			
At Least	But not 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 Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
196,809	196,908	12,165	11,821	11,477	11,133
196,909	197,008	12,174	11,830	11,486	11,142
197,009	197,108	12,183	11,839	11,495	11,151
197,109	197,208	12,193	11,849	11,505	11,161
197,209	197,308	12,202	11,858	11,514	11,170
197,309	197,408	12,211	11,867	11,523	11,179
197,409	197,508	12,221	11,877	11,533	11,189
197,509	197,608	12,230	11,886	11,542	11,198
197,609	197,708	12,239	11,895	11,551	11,207
197,709	197,808	12,249	11,905	11,561	11,217
197,809	197,908	12,258	11,914	11,570	11,226
197,909	198,008	12,267	11,923	11,579	11,235
198,009	198,108	12,276	11,932	11,588	11,244
198,109	198,208	12,286	11,942	11,598	11,254
198,209	198,308	12,295	11,951	11,607	11,263
198,309	198,408	12,304	11,960	11,616	11,272
198,409	198,508	12,314	11,970	11,626	11,282
198,509	198,608	12,323	11,979	11,635	11,291
198,609	198,708	12,332	11,988	11,644	11,300
198,709	198,808	12,342	11,998	11,654	11,310
198,809	198,908	12,351	12,007	11,663	11,319
198,909	199,008	12,360	12,016	11,672	11,328
199,009	199,108	12,369	12,025	11,681	11,337
199,109	199,208	12,379	12,035	11,691	11,347
199,209	199,308	12,388	12,044	11,700	11,356
199,309	199,408	12,397	12,053	11,709	11,365
199,409	199,508	12,407	12,063	11,719	11,375
199,509	199,608	12,416	12,072	11,728	11,384
199,609	199,708	12,425	12,081	11,737	11,393
199,709	199,808	12,435	12,091	11,747	11,403
199,809	199,908	12,444	12,100	11,756	11,412
199,909	200,000	12,453	12,109	11,765	11,421

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

2016 California 2EZ Table

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

Head of Household

This table gives you credit of \$8,258 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...		Number of Dependents			
At Least	But not over	0	1	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	20,008	6	0	0	0
20,009	20,108	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	20,708	13	0	0	0
20,709	20,808	14	0	0	0
20,809	20,908	15	0	0	0
20,909	21,008	16	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	21,608	22	0	0	0
21,609	21,708	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	22,508	31	0	0	0
22,509	22,608	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	23,108	37	0	0	0
23,109	23,208	38	0	0	0
23,209	23,308	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	0	0	0
23,909	24,008	46	0	0	0
24,009	24,108	47	0	0	0
24,109	24,208	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	0	0	0
24,609	24,708	57	0	0	0
24,709	24,808	59	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
24,809	24,908	61	0	0	0
24,909	25,008	63	0	0	0
25,009	25,108	65	0	0	0
25,109	25,208	67	0	0	0
25,209	25,308	69	0	0	0
25,309	25,408	71	0	0	0
25,409	25,508	73	0	0	0
25,509	25,608	75	0	0	0
25,609	25,708	77	0	0	0
25,709	25,808	79	0	0	0
25,809	25,908	81	0	0	0
25,909	26,008	83	0	0	0
26,009	26,108	85	0	0	0
26,109	26,208	87	0	0	0
26,209	26,308	89	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	26,708	97	0	0	0
26,709	26,808	99	0	0	0
26,809	26,908	101	0	0	0
26,909	27,008	103	0	0	0
27,009	27,108	105	0	0	0
27,109	27,208	107	0	0	0
27,209	27,308	109	0	0	0
27,309	27,408	111	0	0	0
27,409	27,508	113	0	0	0
27,509	27,608	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	28,008	123	0	0	0
28,009	28,108	125	0	0	0
28,109	28,208	127	0	0	0
28,209	28,308	129	0	0	0
28,309	28,408	131	0	0	0
28,409	28,508	133	0	0	0
28,509	28,608	135	0	0	0
28,609	28,708	137	0	0	0
28,709	28,808	139	0	0	0
28,809	28,908	141	0	0	0
28,909	29,008	143	0	0	0
29,009	29,108	145	0	0	0
29,109	29,208	147	0	0	0
29,209	29,308	149	0	0	0
29,309	29,408	151	0	0	0
29,409	29,508	153	0	0	0
29,509	29,608	155	0	0	0
29,609	29,708	157	0	0	0
29,709	29,808	159	0	0	0
29,809	29,908	161	0	0	0
29,909	30,008	163	0	0	0
30,009	30,108	165	0	0	0
30,109	30,208	167	0	0	0
30,209	30,308	169	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,309	30,408	171	0	0	0
30,409	30,508	173	0	0	0
30,509	30,608	175	0	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	31,108	185	0	0	0
31,109	31,208	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	32,208	207	0	0	0
32,209	32,308	209	0	0	0
32,309	32,408	211	0	0	0
32,409	32,508	213	0	0	0
32,509	32,608	215	0	0	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	33,108	225	0	0	0
33,109	33,208	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	0	0	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	34,008	243	0	0	0
34,009	34,108	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	34,708	257	0	0	0
34,709	34,808	259	0	0	0
34,809	34,908	261	0	0	0
34,909	35,008	263	0	0	0
35,009	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	35,708	277	0	0	0
35,709	35,808	279	0	0	0

Continued on next page.

2016 California 2EZ Table

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

Head of Household

(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...		Number of Dependents			
At Least	But not over	0	1	2	3
35,809	35,908	281	0	0	0
35,909	36,008	283	0	0	0
36,009	36,108	285	0	0	0
36,109	36,208	287	0	0	0
36,209	36,308	289	0	0	0
36,309	36,408	291	0	0	0
36,409	36,508	293	0	0	0
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	37,108	305	0	0	0
37,109	37,208	307	0	0	0
37,209	37,308	309	0	0	0
37,309	37,408	311	0	0	0
37,409	37,508	313	0	0	0
37,509	37,608	315	0	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	38,208	327	0	0	0
38,209	38,308	329	0	0	0
38,309	38,408	331	0	0	0
38,409	38,508	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	39,208	347	3	0	0
39,209	39,308	349	5	0	0
39,309	39,408	351	7	0	0
39,409	39,508	353	9	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	40,208	367	23	0	0
40,209	40,308	369	25	0	0
40,309	40,408	371	27	0	0
40,409	40,508	373	29	0	0
40,509	40,608	375	31	0	0
40,609	40,708	377	33	0	0
40,709	40,808	379	35	0	0
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 Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,309	41,408	391	47	0	0
41,409	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	0
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	0	0
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	0	0
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	467	123	0	0
45,209	45,308	469	125	0	0
45,309	45,408	471	127	0	0
45,409	45,508	473	129	0	0
45,509	45,608	475	131	0	0
45,609	45,708	477	133	0	0
45,709	45,808	479	135	0	0
45,809	45,908	481	137	0	0
45,909	46,008	483	139	0	0
46,009	46,108	485	141	0	0
46,109	46,208	487	143	0	0
46,209	46,308	489	145	0	0
46,309	46,408	493	149	0	0
46,409	46,508	497	153	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

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
46,809	46,908	513	169	0	0
46,909	47,008	517	173	0	0
47,009	47,108	521	177	0	0
47,109	47,208	525	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	47,608	541	197	0	0
47,609	47,708	545	201	0	0
47,709	47,808	549	205	0	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	48,208	565	221	0	0
48,209	48,308	569	225	0	0
48,309	48,408	573	229	0	0
48,409	48,508	577	233	0	0
48,509	48,608	581	237	0	0
48,609	48,708	585	241	0	0
48,709	48,808	589	245	0	0
48,809	48,908	593	249	0	0
48,909	49,008	597	253	0	0
49,009	49,108	601	257	0	0
49,109	49,208	605	261	0	0
49,209	49,308	609	265	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	49,808	629	285	0	0
49,809	49,908	633	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	0	0
50,409	50,508	657	313	0	0
50,509	50,608	661	317	0	0
50,609	50,708	665	321	0	0
50,709	50,808	669	325	0	0
50,809	50,908	673	329	0	0
50,909	51,008	677	333	0	0
51,009	51,108	681	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	697	353	9	0
51,509	51,608	701	357	13	0
51,609	51,708	705	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	52,108	721	377	33	0
52,109	52,208	725	381	37	0
52,209	52,308	729	385	41	0

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

Code Frequently Asked Questions:

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

Code California Forms and Publications:

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

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

- Telephone: 800.852.5711 from within the United States
- 916.845.6500 from outside the United States
- 800.829.1040 for federal tax questions, call the IRS
- TTY/TDD: 800.822.6268 for persons with hearing or speech 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.

- Teléfono: 800.852.5711 dentro de los Estados Unidos
- 916.845.6500 fuera de los Estados Unidos
- 800.829.1040 para preguntas sobre impuestos federales, llame al IRS
- TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

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For
You

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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