

California Explanation of Amended Return Changes

Attach this schedule to amended Form 540, Form 540 2EZ, or Long or Short Form 540NR

Name(s) as shown on amended tax return

Your SSN or ITIN

Part I Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return	<input checked="" type="radio"/> 1	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	<input checked="" type="radio"/> 2	00
3	Add line 1 and line 2	<input checked="" type="radio"/> 3	00
4	Enter the refund, as shown on the amended tax return. See instructions	<input checked="" type="radio"/> 4	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest	<input checked="" type="radio"/> 5	00
6	Add line 4 and line 5	<input checked="" type="radio"/> 6	00
7	AMOUNT YOU OWE. If line 3 is more than line 6, subtract line 6 from line 3. See instructions.	<input checked="" type="radio"/> 7	00
8	Penalties/Interest. See instructions: Penalties 8a _____ Interest 8b _____	<input checked="" type="radio"/> 8c	00
9	Refund subtotal. If line 6 is more than line 3, subtract line 3 from line 6.	<input checked="" type="radio"/> 9	00
10	Amount of line 9 you want applied to your 2019 estimated tax. See instructions.	<input checked="" type="radio"/> 10	00
11	REFUND. See instructions.	<input checked="" type="radio"/> 11	00

Part II Reason(s) for Amending

1 Check all that apply:

- a Protective claim for refund
- b Reservation source income adjustments
- c Pass-through entity adjustments
- d Federal audit and/or adjustments
- e FTB audit contact
- f NOL carryback
- g Error on original return
- h Credit adjustment
- i Earned income tax credit
- j Disaster Loss
- k Military HR 100
- l Informal claim
- m Other

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

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