CALIFORNIA **540 26**

Forms & Instructions

2019 Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA Franchise Tax Board

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

Table of Contents

What's New and Other Important Information for 2019 2
Qualifying to Use Form 540 2EZ 3
Steps to Determine Filing Requirements
Frequently Asked Questions 4
Instructions for Form 540 2EZ
Filing Status Check List 5
Paying Your Taxes
Direct Deposit
Assembling Your Tax Return
Mailing Your Tax Return 10
Nonrefundable Renter's Credit Qualification Record
Additional Information
Privacy Notice

California Use Tax General Information	
Voluntary Contribution Fund Descriptions	
Instructions for Filing a 2019 Amended Return	15
Form 540 2EZ, California Resident Income Tax Return	
Form FTB 3514, California Earned Income Tax Credit.	21
Instructions for Form FTB 3514	
California Earned Income Tax Credit Table	30
2019 California 2EZ Single Tax Table	39
2019 California 2EZ Married/RDP Filing Jointly or Qualifying	
Widow(er) Tax Table	45
2019 California 2EZ Head of Household Tax Table	
Need Assistance? We're Here to Help	

What's New and Other Important Information for 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Qualifying to Use Form 540 2EZ

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

General	California resident entire year Not blind
Filing Status	Single Married/RDP filing jointly Head of household Qualifying widow(er)
You May	 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, 2020, you are considered to be age 65 on December 31, 2019.
Dependents	0 – 3 allowed
Types of Income	 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	 \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying widow[er]) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.
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	 Personal exemption (see Note below) Up to three dependent exemptions Senior exemption
Credits	 Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child 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 \$15,087.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$30,124.
- You are head of household and your total income is less than or equal to \$21,324.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

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

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

Steps to Determine Filing Requirements

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

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

On 12/31/19,	and on 12/31/19,	Califo	rnia Gross Ir	ncome	California	California Adjusted Gross Income			
my filing status was:	my age was:	Dependents			Dependents				
	(If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.)	0	1	2 or more	0	1	2 or more		
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	18,241 24,341	30,841 33,791	40,291 41,351	14,593 20,693	27,193 30,143	36,643 37,703		
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	36,485 42,585 48,685	49,085 52,035 58,135	58,535 59,595 65,695	29,190 35,290 41,390	41,790 44,740 50,840	51,240 52,300 58,400		
Qualifying widow(er)	Under 65 65 or older		30,841 33,791	40,291 41,351		27,193 30,143	36,643 37,703		
Dependent of another person – Any filing status	Any age	More than yo question 1.	our standard c	leduction, see	Frequently A	sked Questior	IS,		

Frequently Asked Questions

1. Do I have to file?

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

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

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

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

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

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

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

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

or qualifying widow(er) \$8,724

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

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

See "Steps to Determine Filing Requirements."

2. How can I get help?

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

3. When do I have to file?

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

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

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

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

5. Is direct deposit safe?

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

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

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

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

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

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

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

9. How long do I keep my tax records?

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

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

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

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

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

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

or Fax the information to 916.843.2269.

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

For general tax information or questions, please call 800.852.5711.

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

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

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

You cannot use Form 540 2EZ if:

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

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

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

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

Specific Line Instructions

Name(s) and Address

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

Suffix

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

Additional Information

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

Foreign Address

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

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

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

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

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

Date of Birth (DOB)

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

Prior Name

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

Line 1 through Line 5 - Filing Status

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

Filing Status Checklist

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

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

Single

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

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

Married/RDP Filing Jointly

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

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

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

Head of Household

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

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

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

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

Qualifying Widow(er)

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

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

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

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

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

Line 6 – Can you be claimed as a dependent?

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

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

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

the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

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

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

Line 8 – Dependents

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

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

Line 9 - Total Wages

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

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

Line 10 – Total Interest Income

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



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

Line 11 – Total Dividend Income

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

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

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

Line 12 – Total Pension Income

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

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

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

Line 13 – Total Capital Gain Distributions from Mutual Funds

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

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

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

Line 17 – Tax

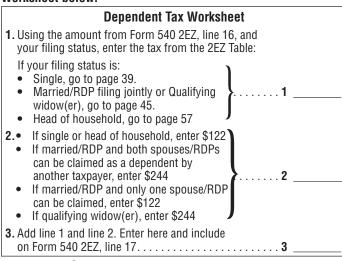
The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

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

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

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

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



Line 18 – Senior Exemption

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

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

Line 19 - Nonrefundable Renter's Credit

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

Line 22 – Total Tax Withheld

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

Line 23 – Earned Income Tax Credit (EITC)

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

Line 24 - Young Child Tax Credit (YCTC)

Enter your YCTC from form FTB 3514, line 28.

Use Tax

Line 26 – Use Tax

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

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

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

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

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

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

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

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

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

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

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

Use Tax Worksheet

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

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

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

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

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

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

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

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

Instructions: Form 540 2EZ

 You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

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

	Use whole utilats they.		
1.	Enter purchases from out-of-state sellers made		
	without payment of California sales/use tax.		
	If you choose to estimate the use tax due on		
	individual, non-business items purchased for		
	less than \$1,000 each, only enter purchases of		
	items with a purchase price of \$1,000 or more		
	plus items purchased for use in a trade or		
	business not registered with the California	•	~~
	Department of Tax and Fee Administration.		00
1	Enter the applicable sales and use tax rate.		-
3.		¢	00
1	Enter result here	ф	00
4.	If you choose to estimate the use tax due on		
	individual, non-business items purchased for less than \$1,000 each, enter the use tax amount du	۵	
	from the Estimated Use Tax Lookup Table. If all of	6	
	your purchases are included in Line 1, enter -0	\$	00
5	Add Lines 3 and 4. This is your total use tax		.00
	Enter any sales or use tax you paid to another state		00
	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 26. 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 California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**.

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

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

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

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

- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov** and type "**City and County Sales and Use Tax Rates**" in the search bar. You may also call their Customer Service Center at 800.400.7115 or (TTY) 711 (for hearing and speech disabilities).

Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. You will not be assessed additional use tax on the individual non business items you purchased for less than \$1,000 each.

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

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

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

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

Line 30 – Tax Due

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

FREE e-file at ftb.ca.gov

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

Contributions

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

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

Line 32 – Amount You Owe

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

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

Paying Your Taxes

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

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

Electronic Funds Withdrawal

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

Web Pay

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

Credit Card

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

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

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

Payment Date: _

Confirmation Number:

Check or Money Order (no cash please)

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

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

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

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

Request Monthly Installments

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

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

Line 33 – Refund or No Amount Due

Did you report an amount on line 31?

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

Direct Deposit

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

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

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

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

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

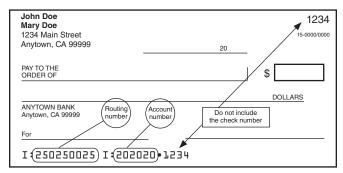
When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35.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

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

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

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

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



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

Sign Your Tax Return

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

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

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

Paid Preparer's Information

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

Third Party Designee

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

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

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

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

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

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

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

 ${\rm Do}~{\rm not}$ enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

Mailing Your Tax Return

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

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

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

FRANCHISE TAX BOARD Po Box 942840 Sacramento ca 94240-0001

Nonrefundable Renter's Credit Qualification Record



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

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

1. Were you a resident of California for the entire year in 2	2019?						
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 2019, and is otherwise qualified. YES. Go to question 2.	NO. Stop. File Form 540NR. Go to ftb.ca.gov/for	ms for more information regarding these forms.					
· · · · · · · · · · · · · · · · · · ·							
2. Is your California adjusted gross income, the amount o	n Form 540 2EZ, line 16:						
 \$42,932 or less if single; or \$85,864 or less if married/RDP filing jointly, head of househod 	old, or qualifying widow(er)?						
YES. Go to question 3.	${\bf N0.}$ Stop here. You do not qualify for this credit.						
3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned o	n rented land) in California, which was your					
principal residence? YES. Go to question 4.	NO. Stop here. You do not qualify for this credit.						
4. Can you be claimed as a dependent by a parent, foster		in 20102					
NO. Go to question 6.	YES. Go to question 5.	111 2019:					
5. For more than half the year in 2019, did you live in the		a dependent?					
NO. Go to question 6.	YES. Stop here. You do not qualify for this credit	-					
6. Was the property you rented exempt from property tax i	n 2019?						
You do not qualify for this credit if, for more than half of the year, yo government-owned buildings, church-owned parsonages, college d							
the property you rented, then you may claim this credit.	ormitories, and military barracks. However, if you	or your landiord paid possessory interest taxes for					
NO. Go to question 7.	YES. Stop here. You do not qualify for this credit						
7. Did you claim the homeowner's property tax exemption							
You do not qualify for this credit if you or your spouse/RDP receive your spouse/RDP for the entire year and your spouse/RDP received	d a homeowner's property tax exemption at any tin	ne during the year. However, if you lived apart from					
you are otherwise qualified.							
NO. Go to question 8.	YES. If your filing status is single, stop here, you status is married/RDP filing jointly, go to que	do not qualify for this credit. If your filing					
8. Were you single in 2019?	status is marneu/nor ming jointiy, go to qu						
YES. Go to question 11.	NO. Go to question 9.						
9. Did your spouse/RDP claim the homeowner's property t							
You do not qualify for this credit if you or your spouse/RDP receive your spouse/RDP for the entire year and your spouse/RDP received	d a homeowner's property tax exemption at any tin	ne during the year. However, if you lived apart from rate 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 t stop here, you do not qualify for this credit.						
10. Did you and your spouse/RDP maintain separate resid	ences for the entire year in 2019?						
YES. Go to question 11.	$\ensuremath{\text{NO}}\xspace$. Stop here. You do not qualify for this credit.						
11. If you are:							
 Single, enter \$60 on Form 540 2EZ, line 19. Hoad of boundary and ar qualifying widow(ar) anter \$120 c 	on Form 540.0F7 line 10						
 Head of household or qualifying widow(er), enter \$120 of Married/RDP filing jointly, enter \$120 on Form 540 2EZ, apart from your spouse/RDP for the entire year, enter \$60 	line 19. (Exception: If one spouse/RDP claimed 0 on Form 540 2EZ, line 19.)	the homeowner's tax exemption and you lived					
Fill in the street address(es) and landlord information below for							
Street Address	City, State, and ZIP Code	Dates Rented in 2019 (Fromto)					
a							
b							
Enter the name, address, and telephone number of your land	lord(s) or the person(s) to whom you paid re	nt for the residence(s) listed above.					
Name	Street Address	City, State, ZIP Code, and Telephone Number					
a							
b							

Additional Information

Privacy Notice

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

Reasons for Information Requests:

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

Rights and Responsibility:

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

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

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

Your Responsibility:

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

Information Disclosures:

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

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

Your Rights As A Taxpayer

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

Innocent Joint Filer Relief

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

California Use Tax General Information

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

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

You must pay California use tax on taxable items if:

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

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

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

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

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

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

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

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

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

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

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

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

Voting Is Everybody's Business

To register to vote in California, you must be:

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

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

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

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

Write To Us

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

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

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

Voluntary Contribution Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Instructions for Filing a 2019 Amended Return

Important Information

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

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

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

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

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

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

Purpose

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

When to File

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

California Statute of Limitations

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

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

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

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

Original tax return was filed after October 15th:

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

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

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

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

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

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

Financially Disabled Taxpayers

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

Federal Notices

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

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

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

Children With Investment Income

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

Contacting the Franchise Tax Board

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

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

For telephone assistance see General Phone Service on page 63.

Filing Status

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

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

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

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

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

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

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Visit our website:

ftb.ca.gov

2019 California Resident Income Tax Return

FORM				
540	2EZ			

Check here if this is an AMENDED return.

Your fi	irst name	Initial Last name			s	uffix	Your SSN or ITIN	
	tax return,						Spouse's/RDP's	
spous	e's/RDP's first name	Initial Last name			S	uffix	SSN or ITIN	ר R
Additio	anal information (ass							
Additio	onal information (see							RP
Street	address (number ar	nd street) or PO box			Δ	.pt. no/ste. no	. PMB/private mailbox	
City (I	f you have a foreign	address, see instructions.)				state	ZIP code	
Foreig	n country name		Foreign prov	vince/state/county			Foreign postal code	
Date of Birth	Your DOE	3 (mm/dd/yyyy)		Spouse	<u>'s/RDP's</u> DOB (r	nm/dd/yyy	/y)	
	Vour prior	 r name (see instruction	c)	Spouse'	s/RDP's prior na	ma (saa ir	netructions)	
Prior Name			3)		5/11D1 5 prior 112		11511 4610115)]
		is filler status is sliffered			-1.46-66			
	-	ia filing status is differe for your filing status. C	-	-	CK THE DOX HERE			
atus	1 Single				ıg widow(er). Er	iter year sp	pouse/RDP died.	
Filing Status	2 Marrie	ed/RDP filing jointly		See instr	ructions.			
Filin		if only one spouse/RDF	P had income)					
	4 Head of	of household. STOP! Se	ee instructions.					
	C lf an ath an n				- h' h t			
	-	erson can claim you (o r she chooses not to, y	,	-	i his of her lax i	elum,	• 6	
		ou (or your spouse/RDI			65 or older onto		• 7	
	-							
S	8 Dependents	s: (Do not include your	self or your spouse/f	RDP) Enter numb	er of dependent	s here		
ptior		Dependent 1		Dependent 2		Dep	endent 3	
Exemptions	First Name	•						
ш	Last Name							
	SSN							
	Dependent's		● [
	relationship to you							
			333 31	111193		Form 5	40 2EZ 2019 Sid	e 1

Your name	e:	Your SSN or ITIN:	Whole dollars only
	9	Total wages (federal Form W-2, box 16). See instructions	. 00
	10	Total interest income (federal Form 1099-INT, box 1). See instructions 10	. 00
	11	Total dividend income (federal Form 1099-DIV, box 1a). See instructions • 11	. 00
	12	Total pension income See instructions. Taxable amount • 12	. 00
edits	13	Total capital gains distributions from mutual funds (federal Form 1099-DIV, box 2a). See instructions	. 00
Taxable Income and Credits		Add line 9, line 10, line 11, line 12, and line 13	. [00]
Taxable	18	Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$122. If you entered 2 in the box on line 7, enter \$244 • 18	
	19	Nonrefundable renter's credit. See instructions	_ 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	
	22	Total tax withheld (federal Form W-2, box 17 or federal Form 1099-R, box 12) • 22	_ 00
	23	Earned Income Tax Credit (EITC). See instructions for FTB 3514 23	_ 00
	24	Young Child Tax Credit (YCTC). See instructions	
	25	Total payments. Add line 22, line 23, and line 24	
Use Tax	26	Use tax. Do not leave blank. See instructions	obligation directly to CDTFA.
Due	27	Payments balance. If line 25 is more than line 26, subtract line 26 from line 25 • 27	. 00
x/Tax	28	Use Tax balance. If line 26 is more than line 25, subtract line 25 from line 26	. 00
Overpaid Tax/Tax Due	29 30	Overpaid tax. If line 27 is more than line 21, subtract line 21 from line 27 29 Tax due. If line 27 is less than line 21, subtract line 27 from line 21. See instructions	- <u>00</u> - <u>00</u>

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Your nan	ne:	Your SSN or ITIN:	
		<u>Cod</u>	e <u>Amount</u>
	California Seniors Special Fund. See instructions		.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution	on Fund • 401	. 00
	Rare and Endangered Species Preservation Voluntary Tax Contribut	on Program ● 403	. 00
	California Breast Cancer Research Voluntary Tax Contribution Fund.		. 00
	California Firefighters' Memorial Fund		j
	Emergency Food for Families Voluntary Tax Contribution Fund		. 00
	California Peace Officer Memorial Foundation Fund		. 00
	California Sea Otter Fund		.00
	California Cancer Research Voluntary Tax Contribution Fund		. 00
ຮ	School Supplies for Homeless Children Fund		2
Contributions	State Parks Protection Fund/Parks Pass Purchase		.00
Contri	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	• 424	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	• 425	. 00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Cont	ribution Fund ● 431	. 00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund.	• 438	. 00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution F	und • 439	. 00
	Rape Kit Backlog Voluntary Tax Contribution Fund	• 440	.00
	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	• 441	_ 00
	National Alliance on Mental Illness California Voluntary Tax Contribu	tion Fund ● 442	2 . 00
	Schools Not Prisons Voluntary Tax Contribution Fund		.00
	Suicide Prevention Voluntary Tax Contribution Fund	• 444	.00
31	Add amounts in code 400 through code 444. These are your total co	ontributions • 31	.00

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Your nam	e:			Your SSN or ITIN:			
Amount You Owe	32	AMOUNT YOU OWE. Add Mail to: FRANCHISE TA PO BOX 94286 SACRAMENTO Pay online – Go to ftb.ca	AX BOARD 57) CA 94267-0001				sh.
Only)	Fill i		AX BOARD 10 1 CA 94240-0001 _. orize direct deposi	it of your refund into c	 one c		not attach a voided check or a
Jeposit (Refur	• F	or the following amount of Routing number remaining amount of my Routing number	 Type Checking Savings refund (line 33) is Type Checking 	Account number			• 34 Direct deposit amount
ftb.ca.go	v/foi	rms and search for 1131. To	o request this notic	ce by mail, call 800.852	.5711	l.	ing the requested information, go to x return is true, correct, and complete.
Your signat			,,	Date			ure (if a joint tax return, both must sign)
X						X	
Sign Here It is unlaw to forge a spouse's/F signature.	RDP'	S Firm's name (or yours, if	(declaration of prepa	ddress. arer is based on all informa	ation		Preferred phone number any knowledge) PTIN
Joint tax re See instru		IS. Firm's address	another person to dis	iscuss this tax return with	n us?	See instructions	Firm's FEIN Yes No
		Print Third Party Desig	gnee's Name			Te	lephone Number

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2019 California Earned Income Tax Credit

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

Name(s) as shown on tax return

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.

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 Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.	
1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Image: Service (IRS) b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Image: Service (IRS)	
2 Federal AGI (federal Form 1040 or 1040-SR, line 8b)	. 00
3 Federal EIC (federal Form 1040 or 1040-SR, line 18a)	. 00
Part II Investment Income Information	
4 Investment Income. See instructions for Step 2 – Investment Income	. 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		•
6 Last name		
 7 SSN	•	•
 go to line 10		
and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions	• Yes No	● □ Yes □ No
no, stop here. The child is not a qualifying child	• Yes No	• Yes No
10 Child's relationship to you. See instructions	•	•
11 Number of days child lived with you in California during 2019.		
Do not enter more than 365 days. See instructions	•	•
For Privacy Notice, get FTB 1131 ENG/SP. 8461	193	FTB 3514 2019 Side 1

SSN



	Child	1	Child 2	Child 3
12	a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions			•
	b City			•
	c State •			•
	d ZIP code •			•
Pa	rt IV California Earned Income	I		
13	Wages, salaries, tips, and other employee compe	ensation, subject to California w	ithholding. See instructions	• 13
14	IHSS payments. See instructions			• 14
15	Prison inmate wages and/or pension or annuity f nongovernmental IRC Section 457 plan. See inst			• 1500
16	Subtract line 14 and line 15 from line 13			• 16
17	Nontaxable combat pay. See instructions			• 17
18	Business income or (loss). Enter amount from W	Vorksheet 3, line 5. See instruct	ions	• 1800
	a Business name			
	b Business address			
	City, state, and ZIP code			
	c Business license number			
	d SEIN			
	e Business code			
19	California Earned Income. Add line 16, line 17, a	and line 18		• 19
Pa	rt V California Earned Income Tax Credit	(Complete Step 6 in the instrue	ctions.)	
20	California EITC. Enter amount from California Ea This amount should also be entered on Form 540			• 20

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Pa	rt VI Nonresident or Part-Year Resident California Earned Income Tax Credit	
	CA Exemption Credit Percentage from Form 540NR, line 38. See instructions • 21	
22	Nonresident or Part-Year Resident EITC. Multiply line 20 by line 21.	
	This amount should also be entered on Form 540NR, line 85	_ 00
Pa	rt VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)	
23	California Earned Income. Enter the amount from form FTB 3514, line 19	. 00
24	Available Young Child Tax Credit	1,000 00
	 If the amount on line 23 is \$25,000 or less, also enter \$1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30. If the amount on line 23 is greater than \$25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30. 	
25	Excess Earned Income over threshold. Subtract \$25,000 from line 23 • 25	
26	Divide line 25 by 100. Enter the result as a decimal out to two decimal places, do not round	
27	Reduction amount. Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, do not round	
28	 Young Child Tax Credit. If you did not need to complete lines 25 through 27, your credit is the \$1,000 from line 24. If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar. 	. 00
	This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24 • 28]∎ [UU]
Pa	rt VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)	
	CA Exemption Credit Percentage from Form 540NR, line 38. See instructions • 29	
30	Nonresident or Part-Year Resident YCTC. Multiply line 29 by line 28.	(
	This amount should also be entered on Form 540NR, line 86 • 30	_ 00

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Visit our website:

ftb.ca.gov

2019 Instructions for Form FTB 3514

California Earned Income Tax Credit

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

What's New

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

General Information

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

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

Registered Domestic Partners (RDPs)

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

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

A Purpose

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

B Differences in California and Federal Law

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

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

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

Specific Instructions

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

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

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

Step 1 Qualifications for All Filers

a. Federal AGI

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

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

Step 2 Investment Income

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

	Worksheet 1 – Investment Income Form 540 and Form 540NR Filers	
Inter	est and Dividends	
1	Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b .	1
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b	2
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b	3
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends	4
Capi	tal Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0-	5
6	Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0 (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead)	6
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-)	7
Pass	sive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5	8
Othe	r Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter 0	9
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22	10
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-)	11
Inve	stment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income	12
40		14
13	Is the amount on line 12 more than \$3,828? Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.	

Worksheet 2 – Investment Income Form 540 2EZ Filer

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

Step 3 Qualifying Child

Qualifying Child Definition

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

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

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

Qualifying Child Questionnaire

- **a.** Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes Continue.
 - No Go to Step 4.
- **b.** Are you filing a joint return for 2019?
 - Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
 - No Continue.
- c. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)
 - Yes Stop here, you cannot take the credit.
 - No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

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

Line 7 – SSN

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

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

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

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

Line 9a – Student

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

Line 9b - Permanently and totally disabled

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

Line 10 - Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

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

Line 12 - Child's physical address

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

Step 4 Filer Without a Qualifying Child

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

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

Step 5 California Earned Income

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

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

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

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

Line 17 – Nontaxable combat pay

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

Line 18 – Business income or (loss)

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

Worksheet 3 – Business Income or (Loss)

		133)
1	Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3	1
2	Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6	2
3	Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A	3
4	Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14	4
5	Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5

Lines 18 a-e Business information

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

Line b – Business address

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

Line c – Business license number

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

Line d – SEIN

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

Line e – Business code

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

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

Step 6 How to Figure the CA EITC

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

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

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

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

Line 21 – CA Exemption Credit Percentage

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

Worksheet 4 - CA Exemption Credit Percentage

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

Part I – Total Taxable Income

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

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

Part II – California Taxable Income

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

Line 22 – Nonresident or Part-Year Resident EITC

as a decimal here and on form FTB 3514, line 21 or line 29..... **10** _

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

Step 8 Qualifications for Young Child Tax Credit (YCTC)

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

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

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

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

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

Line 23 – California Earned Income

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

Line 25 – Excess Earned Income over threshold

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

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

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

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

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

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

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

If the amount you are looking up from the worksheet is And your number of gualifying children is							
At least	But Not Over	0	1 Your credit i	2	3		
1	50	2	7	9	10		
51	100	5	22	26	29		
101	150	8	36	43	48		
151	200	11	51	60	67		
201	250	15	65	77	86		
251	300	18	80	94	105		
301	350	21	94	111	125		
351	400	24	109	128	144		
401	450	28	123	145	163		
451	500	31	137	162	182		
501	550	34	152	179	201		
551	600	37	166	196	220		
601	650	41	181	213	239		
651	700	44	195	230	258		
701	750	47	210	247	278		
751	800	50	224	264	297		
801	850	54	239	281	316		
851	900	57	253	298	335		
901	950	60	267	315	354		
951	1000	63	282	332	373		
1001	1050	67	296	349	392		
1051	1100	70	311	366	411		
1101	1150	73	325	383	431		
1151	1200	76	340	400	450		
1201	1250	80	354	417	469		
1251	1300	83	369	434	488		
1301	1350	86	383	451	507		
1351	1400	89	398	468	526		
1401	1450	93	412	485	545		
1451	1500	96	426	502	564		
1501	1550	99	441	519	584		
1551	1600	102	455	536	603		
1601	1650	106	470	553	622		
1651	1700	109	484	570	641		
1701	1750	112	499	587	660		
1751	1800	115	513	604	679		
1801	1850	119	528	621	698		
1851	1900	122	542	638	717		
1901	1950	125	556	655	737		
1951	2000	128	571	672	756		

If the amount looking up the workshee	from	And your	number of qu	alifying child	lren is
At	But Not	0	1	2	3
least	Over	100	Your credi		775
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740 757	832
2201 2251	<u>2250</u> 2300	<u>145</u> 148	<u>643</u> 658	774	851 870
2201	2300	140	672	791	870
2301	2350	151	687	808	909
2331	2400	154	701	825	928
2451	2500	161	715	842	947
2401	2550	164	713	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521

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

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

lf the amount looking up the workshee	from	And your	number of qu	alifying child	ren is
At	But Not	0	1	2	3
least	Over		Your credit	is	
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

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

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

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

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

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

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

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

If the amount you are looking up from the worksheet is And your number of qualifying children is					
At least	But Not Over	0	1 Your credit	2	3
16001	16050	109	342	444	449
16051	16100	108	341	443	448
16101	16150	108	340	441	446
16151	16200	107	338	440	444
16201	16250	107	337	438	443
16251	16300	107	336	437	441
16301	16350	106	335	435	439
16351	16400	106	334	433	438
16401	16450	105	332	432	436
16451	16500	105	331	430	435
16501	16550	105	330	429	433
16551	16600	104	329	427	431
16601	16650	104	327	425	430
16651	16700	104	326	424	428
16701	16750	103	325	422	427
16751	16800	103	324	421	425
16801	16850	102	323	419	423
16851	16900	102	321	417	422
16901	16950	102	320	416	420
16951	17000	101	319	414	419
17001	17050	101	318	413	417
17051	17100	100	316	411	415
17101	17150	100	315	409	414
17151	17200	100	314	408	412
17201	17250	99	313	406	411
17251	17300	99	311	405	409
17301	17350	98	310	403	407
17351	17400	98	309	401	406
17401	17450	98	308	400	404
17451	17500	97	307	398	403
17501	17550	97	305	397	401
17551	17600	96	304	395	399
17601	17650	96	303	393	398
17651	17700	96	302	392	396
17701	17750	95	300	390	395
17751	17800	95	299	389	393
17801	17850	95	298	387	391
17851	17900	94	297	386	390
17901	17950	94	296	384	388
17951	18000	93	294	382	386

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

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

lf the amoun looking u the workshe	p from	And your p	umbor of auc	lifving shilds	on is
		-	umber of qua		
At least	But Not Over	0	1 Your credit i	2 is	3
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	288
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

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

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

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					
24001	24050	46	146	189	192		
24051	24100	46	145	188	190		
24101	24150	45	144	186	189		
24151	24200	45	143	185	187		
24201	24250	44	141	183	186		
24251	24300	44	140	182	184		
24301	24350	44	139	180	182		
24351	24400	43	138	178	181		
24401	24450	43	136	177	179		
24451	24500	43	135	175	178		
24501	24550	42	134	174	176		
24551	24600	42	133	172	174		
24601	24650	41	132	170	173		
24651	24700	41	130	169	171		
24701	24750	41	129	167	170		
24751	24800	40	128	166	168		
24801	24850	40	127	164	166		
24851	24900	39	125	162	165		
24901	24950	39	124	161	163		
24951	25000	39	123	159	162		
25001	25050	38	122	158	160		
25051	25100	38	121	156	158		
25101	25150	37	119	154	157		
25151	25200	37	118	153	155		
25201	25250	37	117	151	154		
25251	25300	36	116	150	152		
25301	25350	36	114	148	150		
25351	25400	35	113	146	149		
25401	25450	35	112	145	147		
25451	25500	35	111	143	145		
25501	25550	34	110	142	144		
25551	25600	34	108	140	142		
25601	25650	34	107	138	141		
25651	25700	33	106	137	139		
25701	25750	33	105	135	137		
25751	25800	32	103	134	136		
25801	25850	32	102	132	134		
25851	25900	32	101	131	133		
25901	25950	31	100	129	131		
25951	26000	31	99	127	129		

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

2019 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.

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

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

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

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

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

If Your Inc	come Is	of	Numbe Depend			If Your In	come Is		Numbe of Depen			If Your Inc	come ls	ſ	Numbe of Depend		
At Least	But not over	0	1	2	3	At Least	But not over	0	1 1	2	3	At Least	But not over	0	1 1	2	3
0	15,087	0	0	0	0	20,488	20,587	110	0	0	0	25,988	26,087	232	0	0	0
15,088	15,187	2	0	0	0	20,588	20.687	112	0 0	0	0	26,088	26,187	236	0	0	0
15,188	15,287	4	0	0	0	20,688	20,787	114	0	0	0	26,188	26,287	240	0	0	0
15,288	15,387	6	0	0	0	20,788	20,887	116	0	0	0	26,288	26,387	244	0	0	0
15,388	15,487	8	0	0	0	20,888	20,987	118	0	0	0	26,388	26,487	248	0	0	0
15,488	15,587	10	0	0	0	20,988	21,087	120	0	0	0	26,488	26,587	252	0	0	0
15,588	15,687	12	0	0	0	21,088	21,187	122	0	0	0	26,588	26,687	256	0	0	0
15,688	15,787	14	0	0	0	21,188	21,287	124	0	0	0	26,688	26,787	260	0	0	0
15,788	15,887	16	0	0	0	21,288	21,387	126	0	0	0	26,788	26,887	264	0	0	0
15,888	15,987	<u>18</u> 20	0	0	0	21,388	21,487	128 130	0	0	0	26,888	26,987	268	0	0	0
15,988 16,088	16,087 16,187	20 22	0	0	0	21,488	21,587 21,687	130	0	0	0	26,988 27,088	27,087 27,187	272 276	0	0	0 0
16,188	16,287	24	0	0	0	21,500	21,787	134	0	0	0	27,188	27,287	280	0	0	0
16,288	16,387	26	0	0	0	21,788	21,887	136	0	0	0	27,288	27,387	284	0	0	0
16,388	16,487	28	Õ	0 0	Ő	21,888	21,987	138	0	0 0	Ő	27,388	27,487	288	0	Ũ	0
16,488	16,587	30	0	0	0	21,988	22,087	140	0	0	0	27,488	27,587	292	0	0	0
16,588	16,687	32	0	0	0	22,088	22,187	142	0	0	0	27,588	27,687	296	0	0	0
16,688	16,787	34	0	0	0	22,188	22,287	144	0	0	0	27,688	27,787	300	0	0	0
16,788	16,887	36	0	0	0	22,288	22,387	146	0	0	0	27,788	27,887	304	0	0	0
16,888	16,987	38	0	0	0	22,388	22,487	148	0	0	0	27,888	27,987	308	0	0	0
16,988	17,087	40	0	0	0	22,488	22,587	150	0	0	0	27,988	28,087	312	0	0	0
17,088	17,187	42	0	0	0	22,588	22,687	152	0	0	0	28,088	28,187	316	0	0	0
17,188	17,287	44	0	0	0	22,688	22,787	154	0	0	0	28,188	28,287	320 324	0	0 0	0
17,288 17,388	17,387 17,487	46 48	0 0	0 0	0	22,788	22,887 22,987	156 158	0	0	0	28,288 28,388	28,387 28,487	324 328	0	0	0 0
17,488	17,587	50	0	0	0	22,988	23,087	160	0	0	0	28,488	28,587	332	0	0	0
17,588	17,687	52	0	0	0	23,088	23,187	162	0	0	0	28,588	28,687	336	0	0	0
17,688	17,787	54	Ũ	0	0	23,188	23,287	164	0	0	0	28,688	28,787	340	0	0	0
17,788	17,887	56	0	0	0	23,288	23,387	166	0	0	0	28,788	28,887	344	0	0	0
17,888	17,987	58	0	0	0	23,388	23,487	168	0	0	0	28,888	28,987	348	0	0	0
17,988	18,087	60	0	0	0	23,488	23,587	170	0	0	0	28,988	29,087	352	0	0	0
18,088	18,187	62	0	0	0	23,588	23,687	172	0	0	0	29,088	29,187	356	0	0	0
18,188	18,287	64	0	0	0	23,688	23,787	174	0	0	0	29,188	29,287	360	0	0	0
18,288	18,387	66	0	0	0	23,788	23,887	176	0	0	0	29,288	29,387	364	0	0	0
18,388	<u>18,487</u> 18,587	<u>68</u> 70	0	0	0	23,888 23,988	23,987 24,087	<u>178</u> 180	00	0	0	29,388 29,488	29,487 29,587	368 372	0	0	0
18,488 18,588	18,687	70 72	0	0	0	23,988	24,007	182	0	0	0	29,400	29,587	376	0	0	0
18,688	18,787	74	0	0	0	24,000	24,287	184	0	0	0	29,688	29,787	380	2	0	0
18,788	18,887	76	0	0	0	24,288	24,387	186	0	0	0	29,788	29,887	384	6	0	0
18,888	18,987	78	0	Ő	Ő	24,388	24,487	188	0	0	0	29,888	29,987	388	10	0	0
18,988	19,087	80	0	0	0	24,488	24,587	190	0	0	0	29,988	30,087	392	14	0	0
19,088	19,187	82	0	0	0	24,588	24,687	192	0	0	0	30,088	30,187	396	18	0	0
19,188	19,287	84	0	0	0	24,688	24,787	194	0	0	0	30,188	30,287	400	22	0	0
19,288	19,387	86	0	0	0	24,788	24,887	196	0	0	0	30,288	30,387	404	26	0	0
19,388	19,487	88	0	0	0	24,888	24,987	198	0	0	0	30,388	30,487	408	30	0	0
19,488	19,587	90	0	0	0	24,988	25,087	200	0	0	0	30,488	30,587	412	34	0	0
19,588	19,687 19,787	92	0	0	0	25,088 25,188	25,187 25,287	202 204	0 0	0	0	30,588 30,688	30,687 30,787	416 420	38 42	0 0	0
19,688 19,788	19,787	94 96	0 0	0 0	0	25,188	25,287	204	0	0 0	0	30,088	30,787	420	42	0	0
19,888	19,007	98	0	0	0	25,388	25,307	200	0	0	0	30,888	30,987	428	40 50	0	0
19,988	20,087	100	0	0	0	25,488	25,587	212	0	0	0	30,988	31,087	432	54	0	0
20,088	20,187	102	Õ	Ő	Ő	25,588	25,687	216	0	0 0	0	31,088	31,187	436	58	Ũ	0
20,188	20,287	104	0	0	0	25,688	25,787	220	0	0	0	31,188	31,287	440	62	0	0
	20,387	106	0	0	0	25,788	25,887	224	0	0	0	31,288	31,387	444	66	0	0
20,288	20,001																0

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

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

• Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.

• Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Inc	come ls		Numb			If Your In	come ls		Numb			If Your In	come ls		Numb		
At	But not		of Depen			At	But not		of Deper			At	But not		of Deper		
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
31,488	31,587 31,687	452 456	74 78	0 0	0	36,988	37,087 37.187	672	294 298	0 0	0 0	42,488	42,587 42.687	993 999	615 621	237 243	0
31,588 31,688	31,007	450	82	0	0	37,088 37,188	37,107	676 680	302	0	0	42,588	42,007	1.005	627	243	0
31,788	31,887	464	86	0	0	37,100	37,387	684	302	0	0	42,000	42,707	1,005	633	249	0
31,888	31,987	468	90	0	0	37,388	37,487	688	310	0	0	42,888	42,987	1,017	639	261	0
31,988	32,087	472	94	0	0	37,488	37,587	693	315	0	0	42,988	43,087	1,023	645	267	0
32,088	32,187	476	98	0	0	37,588	37,687	699	321	0	0	43,088	43,187	1,029	651	273	0
32,188	32,287	480	102	0	0	37,688	37,787	705	327	0	0	43,188	43,287	1,035	657	279	0
32,288	32,387	484	106	0	0	37,788	37,887	711	333	0	0	43,288	43,387	1,041	663	285	0
32,388	32,487	488	110	0	0	37,888	37,987	717	339	0	0	43,388	43,487	1,047	669	291	0
32,488	32,587	492	114	0	0	37,988	38,087	723	345	0	0	43,488	43,587	1,053	675	297	0
32,588	32,687	496	118 122	0	0 0	38,088	38,187	729	351 357	0	0	43,588	43,687	1,059	681	303 309	0
32,688 32,788	32,787 32,887	500 504	122	0	0	38,188 38,288	38,287 38,387	735 741	363	0	0	43,688 43,788	43,787 43,887	1,065 1,071	687 693	309	0
32,888	32,987	508	130	0	0	38,388	38,487	747	369	0	0	43,888	43,987	1,077	699	321	0
32,988	33,087	512	134	0	0	38,488	38,587	753	375	0	0	43,988	44,087	1,083	705	327	0
33,088	33,187	516	138	Ő	Ő	38,588	38,687	759	381	3	0	44,088	44,187	1,089	711	333	Ő
33,188	33,287	520	142	0	0	38,688	38,787	765	387	9	0	44,188	44,287	1,095	717	339	0
33,288	33,387	524	146	0	0	38,788	38,887	771	393	15	0	44,288	44,387	1,101	723	345	0
33,388	33,487	528	150	0	0	38,888	38,987	777	399	21	0	44,388	44,487	1,107	729	351	0
33,488	33,587	532	154	0	0	38,988	39,087	783	405	27	0	44,488	44,587	1,113	735	357	0
33,588	33,687	536	158	0	0	39,088	39,187	789	411	33	0	44,588	44,687	1,119	741	363	0
33,688	33,787	540	162	0	0	39,188	39,287	795	417	39	0	44,688	44,787 44.887	1,125	747	369	0
33,788 33,888	33,887 33,987	544 548	166 170	0 0	0	39,288 39,388	39,387 39,487	801 807	423 429	45 51	0 0	44,788 44,888	44,887 44,987	1,131 1,137	753 759	375 381	0 3
33,988	34,087	552	170	0	0	39,488	39,587	813	435	57	0	44,000	45,087	1,137	765	387	9
34,088	34,187	556	178	0	0	39,588	39,687	819	441	63	Ö	45,088	45,187	1,149	703	393	15
34,188	34,287	560	182	0	0	39,688	39,787	825	447	69	0	45,188	45,287	1,155	777	399	21
34,288	34,387	564	186	0	0	39,788	39,887	831	453	75	0	45,288	45,387	1,161	783	405	27
34,388	34,487	568	190	0	0	39,888	39,987	837	459	81	0	45,388	45,487	1,167	789	411	33
34,488	34,587	572	194	0	0	39,988	40,087	843	465	87	0	45,488	45,587	1,173	795	417	39
34,588	34,687	576	198	0	0	40,088	40,187	849	471	93	0	45,588	45,687	1,179	801	423	45
34,688	34,787	580	202	0	0	40,188	40,287	855	477	99	0	45,688	45,787	1,185	807	429	51
34,788 34,888	34,887 34,987	584 588	206 210	0 0	0	40,288 40,388	40,387 40,487	861 867	483 489	105 111	0 0	45,788 45,888	45,887 45,987	1,191 1,197	813 819	435 441	57 63
34,000	35.087	592	210	0	0	40,388	40,487	873	409	117	0	45,000	45,987	1,197	825	441	69
35,088	35,187	596	218	0	0	40,588	40,687	879	501	123	0	46,088	46,187	1,209	831	453	75
35,188	35,287	600	222	0	0	40,688	40,787	885	507	129	0	46,188	46,287	1,215	837	459	81
35,288	35,387	604	226	0	0	40,788	40,887	891	513	135	0	46,288	46,387	1,221	843	465	87
35,388	35,487	608	230	0	0	40,888	40,987	897	519	141	0	46,388	46,487	1,227	849	471	93
35,488	35,587	612	234	0	0	40,988	41,087	903	525	147	0	46,488	46,587	1,233	855	477	99
35,588	35,687	616	238	0	0	41,088	41,187	909	531	153	0	46,588	46,687	1,239	861	483	105
35,688	35,787	620	242	0	0	41,188	41,287	915	537	159	0	46,688	46,787	1,245	867	489	111
35,788 35,888	35,887 35,987	624 628	246 250	0	0 0	41,288 41,388	41,387 41,487	921 927	543 549	165 171	0	46,788 46,888	46,887 46,987	1,251 1,257	873 879	495 501	117
35,888	35,987	632	250	0	0	41,388	41,487	927	555	171	0	40,888	40,987 47,087	1,257	879	501	123 129
36,088	36,187	636	254	0	0	41,400	41,587	939	561	183	0	40,988	47,087	1,269	891	513	135
36,188	36,287	640	262	0	0	41,688	41,787	945	567	189	0	47,188	47,287	1,275	897	519	141
36,288	36,387	644	266	0	0	41,788	41,887	951	573	195	0	47,288	47,387	1,281	903	525	147
36,388	36,487	648	270	0	0	41,888	41,987	957	579	201	0	47,388	47,487	1,287	909	531	153
36,488	36,587	652	274	0	0	41,988	42,087	963	585	207	0	47,488	47,587	1,293	915	537	159
36,588	36,687	656	278	0	0	42,088	42,187	969	591	213	0	47,588	47,687	1,299	921	543	165
36,688	36,787	660	282	0	0	42,188	42,287	975	597	219	0	47,688	47,787	1,305	927	549	171
36,788	36,887	664	286	0	0	42,288	42,387	981	603	225	0	47,788	47,887	1,311	933	555	177
36,888	36,987	668	290	0	0	42,388	42,487	987	609	231	0	47,888	47,987	1,317	939 tinued (561	183

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

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

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

If Your Inc	come ls		Numb			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Deper			Aţ	But not		of Depe			At	But not		of Depe		
Least 47,988	over 48,087	0 1,323	1 945	2 567	3 189	Least 53,488	over 53,587	0 1,718	1 1,340	2 962	3 584	Least 58,988	over 59,087	0 2,158	1 1,780	2 1,402	3 1,024
47,900	48,087	1,323	945 951	573	195	53,588	53,587	1,726	1,340	902 970	592	59,088	59,087 59.187	2,156	1,788	1,402	1,024
48,188	48,287	1,335	957	579	201	53,688	53,787	1,734	1,356	978	600	59,188	59,287	2,174	1,796	1,418	1,040
48,288	48,387	1,341	963	585	207	53,788	53,887	1,742	1,364	986	608	59,288	59,387	2,182	1,804	1,426	1,048
48,388	48,487	1,347	969	591	213	53,888	53,987	1,750	1,372	994	616	59,388	59,487	2,190	1,812	1,434	1,056
48,488	48,587	1,353	975	597	219	53,988	54,087	1,758	1,380	1,002	624	59,488	59,587	2,198	1,820	1,442	1,064
48,588 48,688	48,687 48,787	1,359 1,365	981 987	603 609	225 231	54,088 54,188	54,187 54,287	1,766 1,774	1,388 1,396	1,010	632 640	59,588 59,688	59,687 59,787	2,206 2,214	1,828 1,836	1,450 1,458	1,072
48,788	48,887	1,305	907	615	231	54,188	54,287	1,774	1,390	1,018	648	59,000	59,787	2,214	1,844	1,456	1,080
48,888	48,987	1,377	999	621	243	54,388	54,487	1,790	1,412	1,020	656	59,888	59,987	2,230	1,852	1,474	1,096
48,988	49,087	1,383	1,005	627	249	54,488	54,587	1,798	1,420	1,042	664	59,988	60,087	2,238	1,860	1,482	1,104
49,088	49,187	1,389	1,011	633	255	54,588	54,687	1,806	1,428	1,050	672	60,088	60,187	2,246	1,868	1,490	1,112
49,188	49,287	1,395	1,017	639	261	54,688	54,787	1,814	1,436	1,058	680	60,188	60,287	2,254	1,876	1,498	1,120
49,288	49,387	1,401	1,023	645	267	54,788	54,887	1,822	1,444	1,066	688	60,288	60,387	2,262	1,884	1,506	1,128
49,388 49,488	<u>49,487</u> 49,587	<u>1,407</u> 1,413	1,029 1,035	<u>651</u> 657	273 279	54,888 54,988	54,987 55,087	<u>1,830</u> 1,838	<u>1,452</u> 1,460	1,074 1,082	696 704	60,388 60,488	60,487 60,587	2,270	<u>1,892</u> 1,900	<u>1,514</u> 1,522	1,136 1,144
49,588	49,687	1,419	1,033	663	285	55,088	55,187	1,846	1,468	1,002	712	60,588	60,687	2,270	1,908	1,530	1,152
49,688	49,787	1,425	1,047	669	291	55,188	55,287	1,854	1,476	1,098	720	60,688	60,787	2,294	1,916	1,538	1,160
49,788	49,887	1,431	1,053	675	297	55,288	55,387	1,862	1,484	1,106	728	60,788	60,887	2,302	1,924	1,546	1,168
49,888	49,987	1,437	1,059	681	303	55,388	55,487	1,870	1,492	1,114	736	60,888	60,987	2,310	1,932	1,554	1,176
49,988	50,087	1,443	1,065	687	309	55,488	55,587	1,878	1,500	1,122	744	60,988	61,087	2,318	1,940	1,562	1,184
50,088 50,188	50,187 50,287	1,449 1,455	1,071 1,077	693 699	315 321	55,588 55,688	55,687 55,787	1,886 1,894	1,508 1,516	1,130	752 760	61,088 61,188	61,187 61,287	2,326 2,334	1,948 1,956	1,570 1,578	1,192
50,288	50,207	1,462	1,084	706	328	55,788	55,887	1,902	1,524	1,146	768	61,288	61,387	2,342	1,964	1,586	1,208
50,388	50,487	1,470	1,092	714	336	55,888	55,987	1,910	1,532	1,154	776	61,388	61,487	2,350	1,972	1,594	1,216
50,488	50,587	1,478	1,100	722	344	55,988	56,087	1,918	1,540	1,162	784	61,488	61,587	2,358	1,980	1,602	1,224
50,588	50,687	1,486	1,108	730	352	56,088	56,187	1,926	1,548	1,170	792	61,588	61,687	2,366	1,988	1,610	1,232
50,688	50,787	1,494	1,116	738	360	56,188	56,287	1,934	1,556	1,178	800	61,688	61,787	2,374	1,996	1,618	1,240
50,788 50,888	50,887 50,987	1,502 1,510	1,124 1,132	746 754	368 376	56,288 56,388	56,387 56,487	1,942 1,950	1,564 1,572	1,186 1,194	808 816	61,788 61,888	61,887 61,987	2,382 2,390	2,004 2,012	1,626 1,634	1,248 1,256
50,988	51,087	1,518	1,132	762	384	56,488	56,587	1,958	1,580	1,202	824	61,988	62,087	2,390	2,012	1,642	1,250
51,088	51,187	1,526	1,148	770	392	56,588	56,687	1,966	1,588	1,210	832	62,088	62,187	2,406	2,028	1,650	1,272
51,188	51,287	1,534	1,156	778	400	56,688	56,787	1,974	1,596	1,218	840	62,188	62,287	2,414	2,036	1,658	1,280
51,288	51,387	1,542	1,164	786	408	56,788	56,887	1,982	1,604	1,226	848	62,288	62,387	2,422	2,044	1,666	1,288
51,388	51,487	1,550	1,172	794	416	56,888	56,987	1,990	1,612	1,234	856	62,388	62,487	2,431	2,053	1,675	1,297
51,488 51,588	51,587 51,687	1,558 1,566	1,180 1,188	802 810	424 432	56,988 57,088	57,087 57,187	1,998 2,006	1,620 1,628	1,242 1,250	864 872	62,488 62,588	62,587 62,687	2,440 2,450	2,062 2,072	1,684 1,694	1,306 1,316
51,688	51.787	1,574	1,196	818	440	57,188	57,287	2,000	1,636	1,258	880	62,688	62,787	2,459	2,072	1,703	1,325
51,788	51,887	1,582	1,204	826	448	57,288	57,387	2,022	1,644	1,266	888	62,788	62,887	2,468	2,090	1,712	1,334
51,888	51,987	1,590	1,212	834	456	57,388	57,487	2,030	1,652	1,274	896	62,888	62,987	2,477	2,099	1,721	1,343
51,988	52,087	1,598	1,220	842	464	57,488	57,587	2,038	1,660	1,282	904	62,988	63,087	2,487	2,109		
52,088		1,606	1,228	850	472	57,588	57,687		1,668		912	63,088	63,187				
52,188 52,288		1,614 1,622	1,236 1,244	858 866	480 488	57,688 57,788	57,787 57,887	2,054 2,062	1,676 1,684	1,298	920 928	63,188 63,288	63,287 63,387		2,127	1,749	
52,388	-	1,630	1,252	874	496	57,888	57,987		1,692		936	63,388	63,487			1,768	
52,488	-	1,638	1,260	882	504	57,988	58,087		1,700		944	63,488	63,587			1,777	
52,588	52,687	1,646	1,268	890	512	58,088	58,187	2,086	1,708	1,330	952	63,588	63,687	2,543	2,165	1,787	
52,688		1,654	1,276	898	520	58,188		2,094	1,716		960	63,688	63,787			1,796	
52,788		1,662	1,284	906	528	58,288	58,387	2,102	1,724		968	63,788	63,887	2,561		1,805	
52,888 52,988		1,670 1,678	1,292 1,300	914 922	536 544	58,388 58,488	58,487 58,587	2,110	1,732 1,740	1,354 1,362	976 984	63,888 63,988	63,987 64,087	2,570 2,580		1,814 1,824	1,436
53,088	-	1,686	1,300	922 930	552	58,588	58,687	2,110	1,740		904 992	64,088	64,087 64,187	2,580		1,833	
53,188		1,694	1,316	938	560	58,688	58,787		1,756		1,000	64,188	64,287			1,842	
53,288	53,387	1,702	1,324	946	568	58,788	58,887	2,142	1,764	1,386	1,008	64,288	64,387	2,608	2,230	1,852	1,474
53,388	53,487	1,710	1,332	954	576	58,888	58,987	2,150	1,772	1,394	1,016	64,388	64,487	2,617	2,239	1,861	1,483
														Cor	ntinued	on nex	t page.

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

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

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

If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe	ndents		At	But not		of Depe	ndents		At	But not		of Depe	ndents	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
64,488	64,587	2,626	2,248	1,870	1,492	69,988	70,087	3,138	2,760	2,382	2,004	75,488	75,587	3,649	3,271	2,893	2,515
64,588 64,688	64,687 64,787	2,636 2,645	2,258 2,267	1,880 1,889	1,502 1,511	70,088	70,187 70,287	3,147 3,156	2,769 2,778	2,391 2,400	2,013 2,022	75,588	75,687 75,787	3,659 3,668	3,281 3,290	2,903 2,912	2,525 2,534
64,788	64,887	2,654	2,207	1,898	1,520	70,188	70,287	3,150	2,788	2,400	2,022	75,788	75,887	3,600	3,290	2,912	2,534
64,888	64,987	2,663	2,285	1,907	1,529	70,388	70,487	3,175	2,797	2,419	2,041	75,888	75,987	3,686	3,308	2,930	2,552
64,988	65,087	2,673	2,295	1,917	1,539	70,488	70,587	3,184	2,806	2,428	2,050	75,988	76,087	3,696	3,318	2,940	2,562
65,088	65,187	2,682	2,304	1,926	1,548	70,588	70,687	3,194	2,816	2,438	2,060	76,088	76,187	3,705	3,327	2,949	2,571
65,188 65,288	65,287 65,387	2,691 2,701	2,313 2,323	1,935 1,945	1,557 1,567	70,688	70,787 70,887	3,203 3,212	2,825 2,834	2,447 2,456	2,069 2,078	76,188 76,288	76,287 76,387	3,714 3,724	3,336 3,346	2,958 2,968	2,580 2,590
65,388	65,487	2,701	2,323	1,945	1,576	70,788	70,887	3,212	2,843	2,450	2,078	76,388	76,487	3,724	3,340	2,900	2,590
65,488	65,587	2,719	2,341	1,963	1,585	70,988	71,087	3,231	2,853	2,475	2,097	76,488	76,587	3,742	3,364	2,986	2,608
65,588	65,687	2,729	2,351	1,973	1,595	71,088	71,187	3,240	2,862	2,484	2,106	76,588	76,687	3,752	3,374	2,996	2,618
65,688	65,787	2,738	2,360	1,982	1,604	71,188	71,287	3,249	2,871	2,493	2,115	76,688	76,787	3,761	3,383	3,005	2,627
65,788	65,887	2,747	2,369	1,991	1,613	71,288	71,387	3,259	2,881	2,503	2,125	76,788	76,887	3,770	3,392	3,014	2,636
65,888 65,988	<u>65,987</u> 66,087	2,756	2,378	2,000 2,010	1,622	71,388	71,487 71,587	3,268 3,277	2,890	2,512	2,134 2,143	76,888 76,988	76,987 77,087	3,779 3,789	3,401 3,411	3,023	2,645
66,088	66,187	2,700	2,300	2,010	1,641	71,400	71,687	3,287	2,099	2,521	2,143	77,088	77,187	3,709	3,420	3,033	2,664
66,188	66,287	2,784	2,406	2,028	1,650	71,688	71,787	3,296	2,918	2,540	2,162	77,188	77,287	3,807	3,429	3,051	2,673
66,288	66,387	2,794	2,416	2,038	1,660	71,788	71,887	3,305	2,927	2,549	2,171	77,288	77,387	3,817	3,439	3,061	2,683
66,388	66,487	2,803	2,425	2,047	1,669	71,888	71,987	3,314	2,936	2,558	2,180	77,388	77,487	3,826	3,448	3,070	2,692
66,488	66,587	2,812 2,822	2,434	2,056	1,678 1,688	71,988	72,087	3,324	2,946 2,955	2,568	2,190 2,199	77,488	77,587	3,835	3,457	3,079	2,701 2,711
66,588 66,688	66,687 66,787	2,022	2,444 2,453	2,066 2,075	1,600	72,088	72,187 72,287	3,333 3,342	2,955	2,577 2,586	2,199	77,588	77,687 77,787	3,845 3,854	3,467 3,476	3,089 3,098	2,720
66,788	66,887	2,840	2,462	2,084	1,706	72,288	72,387	3,352	2,974	2,596	2,218	77,788	77,887	3,863	3,485	3,107	2,729
66,888	66,987	2,849	2,471	2,093	1,715	72,388	72,487	3,361	2,983	2,605	2,227	77,888	77,987	3,872	3,494	3,116	2,738
66,988	67,087	2,859	2,481	2,103	1,725	72,488	72,587	3,370	2,992	2,614	2,236	77,988	78,087	3,882	3,504	3,126	2,748
67,088	67,187	2,868	2,490	2,112	1,734	72,588	72,687	3,380	3,002	2,624	2,246	78,088	78,187	3,891	3,513	3,135	2,757
67,188 67,288	67,287 67,387	2,877 2,887	2,499 2,509	2,121 2,131	1,743 1,753	72,688	72,787 72,887	3,389 3,398	3,011 3,020	2,633 2,642	2,255 2,264	78,188 78,288	78,287 78,387	3,900 3,910	3,522 3,532	3,144 3,154	2,766 2,776
67,388	67,487	2,896	2,518	2,131	1,762	72,888	72,987	3,407	3,020	2,651	2,204	78,388	78,487	3,919	3,541	3,163	2,785
67,488	67,587	2,905	2,527	2,149	1,771	72,988	73,087	3,417	3,039	2,661	2,283	78,488	78,587	3,928	3,550	3,172	2,794
67,588	67,687	2,915	2,537	2,159	1,781	73,088	73,187	3,426	3,048	2,670	2,292	78,588	78,687	3,938	3,560	3,182	2,804
67,688	67,787	2,924	2,546	2,168	1,790	73,188	73,287	3,435	3,057	2,679	2,301	78,688	78,787	3,947	3,569	3,191	2,813
67,788 67,888	67,887 67,987	2,933 2,942	2,555 2,564	2,177 2,186	1,799 1,808	73,288	73,387 73,487	3,445 3,454	3,067 3,076	2,689 2,698	2,311 2,320	78,788	78,887 78,987	3,956 3,965	3,578 3,587	3,200 3,209	2,822 2,831
67,988	68,087	2,942	2,574	2,100	1,818	73,488	73,587	3,454	3.085	2,707	2,320	78,988	79,087	3,905	3,597	3,209	2,841
68,088	68,187	2,961	2,583	2,205	1,827	73,588	73,687	3,473	3,095	2,717	2,339	79,088	79,187	3,984	3,606	3,228	2,850
68,188	68,287	2,970	2,592	2,214	1,836	73,688	73,787	3,482	3,104	2,726	2,348	79,188	79,287	3,993	3,615	3,237	2,859
68,288	68,387	2,980	2,602	2,224	1,846	73,788	73,887	3,491	3,113	2,735	2,357	79,288	79,387	4,003	3,625	3,247	2,869
68,388	68,487	2,989	2,611	2,233	1,855	73,888 73,988	73,987	3,500	3,122	2,744	2,366	79,388 79,488	79,487	4,012	3,634	3,256	2,878
68,488 68,588	68,587 68,687	2,998 3,008	2,620 2,630	2,242 2,252	1,864 1 874	73,988	74,087 74,187	3,510 3,519	3,132 3,141	2,754	2,376	79,488	79,587 79,687	4,021 4,031	3,643 3,653	3,265 3,275	
68,688	68,787	3,017	2,639	2,261	1,883	74,188		3,528	3,150	2,772		79,688	79,787	4,040		3,284	2,906
68,788	68,887	3,026	2,648		1,892	74,288	74,387	3,538	3,160	2,782		79,788	79,887	4,049	3,671	3,293	2,915
68,888	68,987	3,035	2,657	2,279	1,901	74,388	74,487	3,547	3,169		2,413	79,888	79,987	4,058	3,680	3,302	2,924
68,988	69,087	3,045	2,667	2,289	1,911	74,488	74,587	3,556	3,178	2,800	2,422	79,988	80,087	4,068	3,690	3,312	2,934
69,088 69,188	69,187 69,287	3,054 3,063	2,676	2,298 2,307	1,920	74,588 74,688	74,687 74,787	3,566 3,575	3,188	2,810 2,819	2,432	80,088 80,188	80,187 80,287	4,077 4,086	3,699	3,321 3,330	2,943 2,952
69,288	69,207 69,387	3,063 3,073	2,605			74,000	74,787	3,575 3,584	3,197		2,441	80,288	80,387	4,000	3,708		2,952
69,388	69,487	3,082	2,704	2,326	1,948	74,888	74,987	3,593	3,215	2,837	2,459	80,388	80,487	4,105	3,727	3,349	2,971
69,488	69,587	3,091	2,713	2,335	1,957	74,988	75,087	3,603	3,225	2,847	2,469	80,488	80,587	4,114	3,736	3,358	2,980
69,588	69,687	3,101	2,723		1,967	75,088	75,187	3,612	3,234	2,856		80,588	80,687	4,124	3,746	3,368	2,990
69,688	69,787	3,110		2,354	1,976	75,188	75,287	3,621		2,865		80,688	80,787	4,133			2,999
69,788 69,888	69,887 69,987	3,119 3,128	2,741 2 750	2,363 2,372	,	75,288	75,387 75,487	3,631 3,640	3,253 3,262	2,875 2,884		80,788 80,888	80,887 80,987	4,142 4,151		3,386 3,395	
03,000	03,301	0,120	2,750	2,012	1,554	10,000	10,401	0,040	0,202	2,004	2,000	50,000	00,301	-	tinued		

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If Your Inc	ome ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe			At	But not		of Depe			At	But not		of Depe		
Least	over	0	0 700	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
80,988 81,088	81,087 81,187	4,161 4,170	3,783 3,792	3,405 3,414	3,027 3,036	86,488 86,588	86,587 86,687	4,672 4,682	4,294 4,304	3,916 3,926	3,538 3,548	91,988 92,088	92,087 92,187	5,184 5,193	4,806 4,815	4,428 4,437	4,050 4,059
81,188	81,287	4,179	3,801	3,423	3,045	86,688	86.787	4,691	4,313	3,935	3,557	92,188	92,287	5,202	4,824	4,446	4,068
81,288	81,387	4,189	3,811	3,433	3,055	86,788	86,887	4,700	4,322	3,944	3,566	92,288	92,387	5,212	4,834	4,456	4,078
81,388	81,487	4,198	3,820	3,442	3,064	86,888	86,987	4,709	4,331	3,953	3,575	92,388	92,487	5,221	4,843	4,465	4,087
81,488 81,588	81,587 81,687	4,207 4,217	3,829 3,839	3,451 3,461	3,073 3,083	86,988 87,088	87,087 87,187	4,719 4,728	4,341 4,350	3,963 3,972	3,585 3,594	92,488 92,588	92,587 92,687	5,230 5,240	4,852 4,862	4,474 4,484	4,096 4,106
81,688	81,787	4,217	3,848	3,401	3,083	87,188	87,287	4,720	4,359	3,972	3,603	92,588	92,087	5,240	4,871	4,404	4,100
81,788	81,887	4,235	3,857	3,479	3,101	87,288	87,387	4,747	4,369	3,991	3,613	92,788	92,887	5,258	4,880	4,502	4,124
81,888	81,987	4,244	3,866	3,488	3,110	87,388	87,487	4,756	4,378	4,000	3,622	92,888	92,987	5,267	4,889	4,511	4,133
81,988	82,087	4,254	3,876	3,498	3,120	87,488	87,587	4,765	4,387	4,009	3,631	92,988	93,087	5,277	4,899	4,521	4,143
82,088 82,188	82,187 82,287	4,263 4,272	3,885 3,894	3,507 3,516	3,129 3,138	87,588 87,688	87,687 87,787	4,775 4,784	4,397 4,406	4,019 4,028	3,641 3,650	93,088 93,188	93,187 93,287	5,286 5,295	4,908 4,917	4,530 4,539	4,152 4,161
82,288	82,387	4,272	3,904	3,526	3,130	87,788	87,887	4,793	4,400	4,028	3,659	93,288	93,387	5,295	4,917	4,539	4,101
82,388	82,487	4,291	3,913	3,535	3,157	87,888	87,987	4,802	4,424	4,046	3,668	93,388	93,487	5,314	4,936	4,558	4,180
82,488	82,587	4,300	3,922	3,544	3,166	87,988	88,087	4,812	4,434	4,056	3,678	93,488	93,587	5,323	4,945	4,567	4,189
82,588	82,687	4,310	3,932	3,554	3,176	88,088	88,187	4,821	4,443	4,065	3,687	93,588	93,687	5,333	4,955	4,577	4,199
82,688	82,787	4,319	3,941	3,563	3,185	88,188	88,287	4,830	4,452	4,074	3,696	93,688	93,787	5,342	4,964	4,586	4,208
82,788 82,888	82,887 82,987	4,328 4,337	3,950 3,959	3,572 3,581	3,194 3,203	88,288 88,388	88,387 88,487	4,840 4,849	4,462 4,471	4,084 4,093	3,706 3,715	93,788 93,888	93,887 93,987	5,351 5,360	4,973 4,982	4,595 4,604	4,217 4,226
82,988	83,087	4,347	3,969	3,591	3,213	88,488	88,587	4,858	4,480	4,102	3,724	93,988	94,087	5,370	4,992	4,614	4,236
83,088	83,187	4,356	3,978	3,600	3,222	88,588	88,687	4,868	4,490	4,112	3,734	94,088	94,187	5,379	5,001	4,623	4,245
83,188	83,287	4,365	3,987	3,609	3,231	88,688	88,787	4,877	4,499	4,121	3,743	94,188	94,287	5,388	5,010	4,632	4,254
83,288 83,388	83,387	4,375 4,384	3,997 4,006	3,619 3,628	3,241 3,250	88,788	88,887 88,987	4,886 4,895	4,508 4,517	4,130 4,139	3,752 3,761	94,288 94,388	94,387 94,487	5,398 5,407	5,020 5,029	4,642 4,651	4,264 4,273
83,488	83,487 83,587	4,304	4,000	3,637	3,250	88,988	89,087	4,895	4,517	4,139	3,771	94,388	94,487	5,407	5,029	4,660	4,273
83,588	83,687	4,403	4,025	3,647	3,269	89,088	89,187	4,914	4,536	4,158	3,780	94,588	94,687	5,426	5,048	4,670	4,292
83,688	83,787	4,412	4,034	3,656	3,278	89,188	89,287	4,923	4,545	4,167	3,789	94,688	94,787	5,435	5,057	4,679	4,301
83,788	83,887	4,421	4,043	3,665	3,287	89,288	89,387	4,933	4,555	4,177	3,799	94,788	94,887	5,444	5,066	4,688	4,310
83,888 83,988	83,987 84,087	4,430	4,052	3,674 3,684	3,296 3,306	89,388 89,488	89,487 89,587	4,942 4,951	4,564	4,186	3,808 3,817	94,888 94,988	94,987 95,087	5,453 5,463	5,075 5,085	4,697	4,319 4,329
84,088	84,187	4,449	4,002	3,693	3,315	89,588	89,687	4,961	4,583	4,195	3,827	95,088	95,007 95,187	5,472	5,005	4,707	4,329
84,188	84,287	4,458	4,080	3,702	3,324	89,688	89,787	4,970	4,592	4,214	3,836	95,188	95,287	5,481	5,103	4,725	4,347
84,288	84,387	4,468	4,090	3,712	3,334	89,788	89,887	4,979	4,601	4,223	3,845	95,288	95,387	5,491	5,113	4,735	4,357
84,388	84,487	4,477	4,099	3,721	3,343	89,888	89,987	4,988	4,610	4,232	3,854	95,388	95,487	5,500	5,122	4,744	4,366
84,488 84,588	84,587 84,687	4,486 4,496	4,108 4,118	3,730 3,740	3,352 3,362	89,988 90,088	90,087 90.187	4,998 5,007	4,620 4,629	4,242 4,251	3,864 3,873	95,488 95,588	95,587 95,687	5,509 5,519	5,131 5,141	4,753 4,763	4,375 4,385
84,688	84,787	4,490	4,127	3,740	3,371	90,188	90,287	5,016	4,638	4,260	3,882	95,688	95,787	5,528	5,150	4,772	4,303
84,788	84,887	4,514	4,136	3,758	3,380	90,288	90,387	5,026	4,648	4,270	3,892	95,788	95,887	5,537	5,159	4,781	4,403
84,888	84,987	4,523	4,145	3,767	3,389	90,388	90,487	5,035	4,657	4,279	3,901	95,888	95,987	5,546	5,168	4,790	4,412
84,988	85,087	4,533	4,155	3,777	3,399	90,488	90,587	5,044	4,666		3,910	95,988	96,087	5,556	5,178	4,800	4,422
85,088 85,188	85,187 85,287	4,542 4,551		3,786 3,795		90,588 90,688	90,687 90,787	5,054 5,063		4,298 4,307	3,920	96,088 96,188	96,187 96,287	5,565	5,187	4,809 4,818	
85,288	85,387	4,561	4,183			90,788	90,887	5,072		4,316	3,938	96,288	96,387	5,584			4,450
85,388	85,487	4,570	4,192		3,436	90,888	90,987	5,081	4,703		3,947	96,388	96,487		5,215	4,837	
85,488	85,587	4,579	4,201	3,823	3,445	90,988	91,087	5,091		4,335	3,957	96,488	96,587		5,224		4,468
85,588	85,687	4,589	4,211	3,833		91,088	91,187	5,100		4,344	3,966	96,588	96,687	5,612	5,234	4,856	
85,688 85,788	85,787 85,887	4,598 4,607	4,220 4,229	3,842 3,851	3,464 3,473	91,188 91,288	91,287 91,387	5,109 5,119	4,731 4,741		3,975 3,985	96,688 96,788	96,787 96,887	5,621 5,630	5,243 5,252	4,865 4,874	
85,888	85,987	4,616	4,229			91,388	91,487	5,128	4,750	4,303	3,993	96,888	96,987	5,639	5,261		4,490
85,988	86,087	4,626	4,248	3,870	3,492	91,488	91,587		4,759	4,381	4,003	96,988	97,087	5,649	5,271	4,893	4,515
86,088	86,187	4,635	4,257		3,501	91,588	91,687	5,147	,	4,391	4,013	97,088	97,187	5,658	5,280	4,902	
86,188	86,287	4,644		3,888		91,688	91,787				4,022	97,188	97,287			4,911	
86,288 86,388	86,387 86,487	4,654 4,663		3,898 3,907		91,788 91,888	91,887 91,987	5,165 5 174	4,787 4 796	4,409 4,418	4,031 4 040	97,288 97,388	97,387 97,487	5,677 5,686	5,299 5,308	4,921 4,930	
00,000	00,407	-,000	т,20 J	0,007	0,020	51,000	51,307	5,174	т,100	-т,-т I U	7,040	51,000	51,407				
														Cor	itinued	on nex	t page.

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

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

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

lf Your In	come Is		Num		
At	But not		of Depe	nuents	
Least	over	0	1	2	3
97,488	97,587	5,695	5,317	4,939	4,561
97,588	97,687	5,705	5,327	4,949	4,571
97,688	97,787	5,714	5,336	4,958	4,580
97,788	97,887	5,723	5,345	4,967	4,589
97,888	97,987	5,732	5,354	4,976	4,598
97,988	98,087	5,742	5,364	4,986	4,608
98,088	98,187	5,751	5,373	4,995	4,617
98,188	98,287	5,760	5,382	5,004	4,626
98,288	98,387	5,770	5,392	5,014	4,636
98,388	98,487	5,779	5,401	5,023	4,645
98,488	98,587	5,788	5,410	5,032	4,654
98,588	98,687	5,798	5,420	5,042	4,664
98,688	98,787	5,807	5,429	5,051	4,673
98,788	98,887	5,816	5,438	5,060	4,682
98,888	98,987	5,825	5,447	5,069	4,691
98,988	99,087	5,835	5,457	5,079	4,701
99,088	99,187	5,844	5,466	5,088	4,710
99,188	99,287	5,853	5,475	5,097	4,719
99,288	99,387	5,863	5,485	5,107	4,729
99,388	99,487	5,872	5,494	5,116	4,738
99,488	99,587	5,881	5,503	5,125	4,747
99,588	99,687	5,891	5,513	5,135	4,757
99,688	99,787	5,900	5,522	5,144	4,766
99,788	99,887	5,909	5,531	5,153	4,775
99,888	99,987	5,918	5,540	5,162	4,784
99,988	100,000	5,928	5,550	5,172	4,794
FORM	IR INCON 1 540, OR alFile and	FILE O	NLINE	THROU	JGH

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

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

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

If Your Inc	come ls	of	Numbe Depend			If Your In	come ls		Numb of Deper			If Your Inc	come Is		Numbo of Depen		
At Least	But not over	0	1 1	2	3	At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	01 Depen	2	3
0	30,124	0	0	0	0	35,525	35,624	110	0	0	0	41,025	41,124	220	0	0	0
30,125	30,224	2	0	0	Ő	35,625	35,724	112	0	0	0	41,025	41,224	222	0	0	0
30,225	30,324	4	0	0	0	35,725	35,824	114	0	0	0	41,225	41,324	224	Ũ	Ũ	0
30,325	30,424	6	0	0	0	35,825	35,924	116	0	0	0	41,325	41,424	226	0	0	0
30,425	30,524	8	0	0	0	35,925	36,024	118	0 0	Õ	Ő	41,425	41,524	228	0	Ő	0
30,525	30,624	10	0	0	0	36,025	36,124	120	0	0	0	41,525	41,624	230	0	0	0
30,625	30,724	12	0	0	0	36,125	36,224	122	0	0	0	41,625	41,724	232	0	0	0
30,725	30,824	14	0	0	0	36,225	36,324	124	0	0	0	41,725	41,824	234	0	0	0
30,825	30,924	16	0	0	0	36,325	36,424	126	0	0	0	41,825	41,924	236	0	0	0
30,925	31,024	18	0	0	0	36,425	36,524	128	0	0	0	41,925	42,024	238	0	0	0
31,025	31,124	20	0	0	0	36,525	36,624	130	0	0	0	42,025	42,124	240	0	0	0
31,125	31,224	22	0	0	0	36,625	36,724	132	0	0	0	42,125	42,224	242	0	0	0
31,225	31,324	24	0	0	0	36,725	36,824	134	0	0	0	42,225	42,324	244	0	0	0
31,325	31,424	26 28	0 0	0 0	0	36,825	36,924	136	0	0	0	42,325	42,424	246	0	0	0
31,425 31,525	31,524 31,624	30	0	0	0	36,925	37,024	138	0	0	0	42,425	42,524	248	0	0	0
31,625	31,724	32	0	0	0	37,025 37,125	37,124 37,224	140 142	0 0	0 0	0	42,525 42,625	42,624 42,724	250 252	0	0 0	0 0
31,725	31,824	34	0	0	0	37,125	37,324	144	0	0	0	42,025	42,824	252	0	0	0
31,825	31,924	36	0	0	0	37,225	37,324	144	0	0	0	42,725	42,024	256	0	0	0
31,925	32,024	38	Ũ	Õ	Ő	37,425	37,524	148	0	0	0	42,925	43,024	258	0	0	0
32,025	32,124	40	0	0	0	37,525	37,624	150	0	0	0	43,025	43,124	260	0	0	0
32,125	32,224	42	0	0	0	37,625	37,724	152	0	0 0	0	43,125	43,224	262	0 0	0	0
32,225	32,324	44	0	0	0	37,725	37,824	154	0	0	0	43,225	43,324	264	0	0	0
32,325	32,424	46	0	0	0	37,825	37,924	156	0	0	0	43,325	43,424	266	0	0	0
32,425	32,524	48	0	0	0	37,925	38,024	158	0	0	0	43,425	43,524	268	0	0	0
32,525	32,624	50	0	0	0	38,025	38,124	160	0	0	0	43,525	43,624	270	0	0	0
32,625	32,724	52	0	0	0	38,125	38,224	162	0	0	0	43,625	43,724	272	0	0	0
32,725	32,824	54	0	0	0	38,225	38,324	164	0	0	0	43,725	43,824	274	0	0	0
32,825	32,924	56	0	0	0	38,325	38,424	166	0	0	0	43,825	43,924	276	0	0	0
32,925	33,024	58	0	0	0	38,425	38,524	168	0	0	0	43,925	44,024	278	0	0	0
33,025	33,124 33,224	60 62	0 0	0 0	0 0	38,525	38,624	170	0	0	0	44,025	44,124	280	0	0	0
33,125 33,225	33,324	64	0	0	0	38,625	38,724	172	0	0	0	44,125	44,224	282	0	0	0
33,325	33,424	66	0	0	0	38,725 38,825	38,824	174 176	0 0	0 0	0	44,225 44,325	44,324	284 286	0 0	0 0	0
33,425	33,524	68	0	0	0	38,925	38,924 39.024	178	0	0	0	44,325	44,424 44,524	200 288	0	0	0 0
33,525	33,624	70	0	0	0	39,025	39,024	180	0	0	0	44,425	44,524	200	0	0	0
33,625	33,724	72	0 0	0	Ő	39,125	39,224	182	0	0	Ő	44,625	44,724	292	0	0	0
33,725	33,824	74	0	0	0	39,225	39,324	184	0	0	0	44,725	44,824	294	0	0	0
33,825	33,924	76	0	0	0	39,325	39,424	186	0	0	0	44,825	44,924	296	0	0	0
33,925	34,024	78	0	0	0	39,425	39,524	188	0	0	0	44,925	45,024	298	0	0	0
34,025	34,124	80	0	0	0	39,525	39,624	190	0	0	0	45,025	45,124	300	0	0	0
34,125	34,224	82	0	0	0	39,625	39,724	192	0	0	0	45,125	45,224	302	0	0	0
34,225	34,324	84	0	0	0	39,725	39,824	194	0	0	0	45,225	45,324	304	0	0	0
34,325	34,424	86	0	0	0	39,825	39,924	196	0	0	0	45,325	45,424	306	0	0	0
34,425	34,524	88	0	0	0	39,925	40,024	198	0	0	0	45,425	45,524	308	0	0	0
34,525	34,624	90	0	0	0	40,025	40,124	200	0	0	0	45,525	45,624	310	0	0	0
34,625	34,724	92	0	0	0	40,125	40,224	202	0	0	0	45,625	45,724	312	0	0	0
34,725	34,824	94	0	0	0	40,225	40,324	204	0	0	0	45,725	45,824	314	0	0	0
34,825	34,924	96	0	0	0	40,325	40,424	206	0	0	0	45,825	45,924	316	0	0	0
34,925	35,024 35,124	<u>98</u> 100	0	00	0	40,425	40,524	208	0	0	0	45,925	46,024	318	0	0	0
35,025 35,125	35,124 35,224	100	0	0	0	40,525	40,624	210	0	0	0	46,025	46,124	320	0	0	0
35,125	35,224	102	0	0	0	40,625	40,724	212	0	0	0	46,125	46,224	322	0	0	0
35,325	35,324	104	0	0	0	40,725 40,825	40,824 40,924	214 216	0 0	0 0	0	46,225 46,325	46,324	324 326	0 0	0 0	0
35,425	35,524	108	0	0	0	40,825	40,924 41,024	210	0	0	0	40,325	46,424 46,524	320 328	0	0	0
	,•- •		-	· ·	<u> </u>	40,520	71,027	210	0	0	0	40,420	-0,02-		utinued o		

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

If Your Inc	come ls		Numbe of Depend			If Your In	come ls		Numb of Deper			If Your Inc	come ls		Numb of Deper		
At Least	But not over	0	1 Depend	2	3	At Least	But not over	0	1 Depen	2	3	At Least	But not over	0	1 Depei	2	3
46,525	46,624	330	0	0	0	52,025	52,124	465	87	0	0	57,525	57,624	685	307	0	0
46,625	46,724	332	0	0	0	52,125	52,224	469	91	0	0	57,625	57,724	689	311	0	0
46,725	46,824	334	0	0	0	52,225	52,324	473	95	0	0	57,725	57,824	693	315	0	0
46,825	46,924	336	0	0	0	52,325	52,424	477	99	0	0	57,825	57,924	697	319	0	0
46,925	47,024	338	0	0	0	52,425	52,524	481	103	0	0	57,925	58,024	701	323	0	0
47,025	47,124	340	0	0	0	52,525	52,624	485	107	0	0	58,025	58,124	705	327	0	0
47,125	47,224	342	0	0	0	52,625	52,724	489	111	0	0	58,125	58,224	709	331	0	0
47,225	47,324	344	0	0	0	52,725	52,824	493	115	0	0	58,225	58,324	713	335	0	0
47,325 47,425	47,424 47.524	346 348	0 0	0 0	0 0	52,825 52,925	52,924 53,024	497 501	119 123	0 0	0 0	58,325 58,425	58,424 58,524	717 721	339 343	0 0	0 0
47,425	47,524	350	0	0	0	53,025	53,024	505	123	0	0	58,525	58,624	721	343	0	0
47,525	47,024	352	0	0	0	53,025	53,124	505	131	0	0	58,625	58,724	729	351	0	0
47,725	47,824	354	0	0	0	53,225	53,324	513	135	0	0	58,725	58,824	733	355	0	0
47,825	47,924	356	0	0	0	53,325	53,424	517	139	0	0	58,825	58,924	737	359	0	0
47,925	48,024	358	0	0	0	53,425	53,524	521	143	0	0	58,925	59,024	741	363	0	0
48,025	48,124	360	0	0	0	53,525	53,624	525	147	0	0	59,025	59,124	745	367	0	0
48,125	48,224	362	0	0	0	53,625	53,724	529	151	0	0	59,125	59,224	749	371	0	0
48,225	48,324	364	0	0	0	53,725	53,824	533	155	0	0	59,225	59,324	753	375	0	0
48,325	48,424	366	0	0	0	53,825	53,924	537	159	0	0	59,325	59,424	757	379	1	0
48,425	48,524	368	0	0	0	53,925	54,024	541	163	0	0	59,425	59,524	761	383	5	0
48,525	48,624	370	0	0	0	54,025	54,124	545	167	0	0	59,525	59,624	765	387	9	0
48,625	48,724	372	0	0	0	54,125	54,224	549	171	0	0	59,625	59,724	769	391	13	0
48,725	48,824	374	0	0	0	54,225	54,324	553	175	0	0	59,725	59,824	773	395	17	0
48,825	48,924	376	0	0	0	54,325	54,424	557	179	0	0	59,825	59,924	777	399	21	0
48,925	49,024 49,124	378 380	0	0	0	54,425 54,525	54,524	561 565	<u>183</u> 187	0	0	59,925	60,024 60,124	781 785	403	25 29	0
49,025 49,125	49,124 49,224	382	4	0	0	54,525	54,624 54,724	565 569	191	0	0	60,025 60,125	60,124 60,224	789	407	29 33	0
49,125	49,324	384	6	0	0	54,025	54,824	573	195	0	0	60,125	60,324	793	415	37	0
49,325	49,424	386	8	0	0	54,825	54,924	577	199	0	0	60,325	60,424	797	419	41	0
49,425	49,524	388	10	0	0	54,925	55,024	581	203	0	0	60,425	60,524	801	423	45	0
49,525	49,624	390	12	0	0	55,025	55,124	585	207	0	0	60,525	60,624	805	427	49	0
49,625	49,724	392	14	0	0	55,125	55,224	589	211	0	0	60,625	60,724	809	431	53	0
49,725	49,824	394	16	0	0	55,225	55,324	593	215	0	0	60,725	60,824	813	435	57	0
49,825	49,924	396	18	0	0	55,325	55,424	597	219	0	0	60,825	60,924	817	439	61	0
49,925	50,024	398	20	0	0	55,425	55,524	601	223	0	0	60,925	61,024	821	443	65	0
50,025	50,124	400	22	0	0	55,525	55,624	605	227	0	0	61,025	61,124	825	447	69	0
50,125	50,224	402	24	0	0	55,625	55,724	609	231	0	0	61,125	61,224	829	451	73	0
50,225	50,324	404	26	0	0	55,725	55,824	613	235	0	0	61,225	61,324	833	455	77	0
50,325	50,424	406 408	28 30	0 0	0 0	55,825	55,924	617 621	239	0 0	0 0	61,325	61,424	837	459 463	81 85	0 0
50,425 50,525	50,524 50,624	400	30	0	0	55,925 56,025	56,024 56,124	625	243 247	0	0	61,425 61,525	61,524 61,624	841 845	463	89	0
50,525 50,625	50,024 50,724	410	32 34	0	0	56,125	56,124 56,224	629	247	0	0	61,625	61,024 61,724	849	407 471	89 93	0
50,725	50,824	414	36	0	0	56,225	56,324	633	255	0	0	61,725	61,824	853	475	97	0
50,825	50,924	417	39	0	0	56,325	56,424	637	259	0	0	61,825	61,924	857	479	101	0
50,925	51,024	421	43	0 0	0	56,425	56,524	641	263	0 0	0	61,925	62,024	861	483	105	0
51,025	51,124	425	47	0	0	56,525	56,624	645	267	0	0	62,025	62,124	865	487	109	0
51,125	51,224	429	51	0	0	56,625	56,724	649	271	0 0	0	62,125	62,224	869	491	113	0
51,225	51,324	433	55	0	0	56,725	56,824	653	275	0	0	62,225	62,324	873	495	117	0
51,325	51,424	437	59	0	0	56,825	56,924	657	279	0	0	62,325	62,424	877	499	121	0
51,425	51,524	441	63	0	0	56,925	57,024	661	283	0	0	62,425	62,524	881	503	125	0
51,525	51,624	445	67	0	0	57,025	57,124	665	287	0	0	62,525	62,624	885	507	129	0
51,625	51,724	449	71	0	0	57,125	57,224	669	291	0	0	62,625	62,724	889	511	133	0
51,725	51,824	453	75	0	0	57,225	57,324	673	295	0	0	62,725	62,824	893	515	137	0
51,825	51,924	457	79	0	0	57,325	57,424	677	299	0	0	62,825	62,924	897	519	141	0
51,925	52,024	461	83	0	0	57,425	57,524	681	303	0	0	62,925	63,024	901	523	145	0

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

If Your Inc	come ls		Numb			If Your Inc	come Is		Numb			If Your In	come ls		Numb		
At	But not	(of Depen	idents		At	But not		of Deper			At	But not		of Depei	ndents	
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
63,025	63,124	905	527	149	0	68,525	68,624	1,125	747	369	0	74,025	74,124	1,345	967	589	211
63,125 63,225	63,224 63,324	909 913	531 535	153 157	0	68,625 68,725	68,724 68,824	1,129 1,133	751 755	373 377	0	74,125	74,224 74,324	1,349 1,353	971 975	593 597	215 219
63,325	63,424	917	539	161	0	68,825	68,924	1,137	759	381	3	74,225	74,324	1,357	979	601	213
63,425	63,524	921	543	165	Ő	68,925	69,024	1,141	763	385	7	74,425	74,524	1,361	983	605	227
63,525	63,624	925	547	169	0	69,025	69,124	1,145	767	389	11	74,525	74,624	1,365	987	609	231
63,625	63,724	929	551	173	0	69,125	69,224	1,149	771	393	15	74,625	74,724	1,369	991	613	235
63,725	63,824	933	555	177	0	69,225	69,324	1,153	775	397	19	74,725	74,824	1,373	995	617	239
63,825	63,924	937	559	181 185	0	69,325	69,424	1,157	779	401	23	74,825	74,924	1,377	999	621	243
63,925 64,025	64,024 64,124	941 945	563 567	189	0	69,425 69,525	69,524 69,624	1,161 1,165	783	405	27 31	74,925	75,024 75,124	1,381	1,003 1,008	625 630	247 252
64,125	64,224	949 949	571	193	0	69,625	69,724	1,169	791	403	35	75,025	75,224	1,392	1,000	636	258
64,225	64,324	953	575	197	0	69,725	69,824	1,173	795	417	39	75,225	75,324	1,398	1,020	642	264
64,325	64,424	957	579	201	0	69,825	69,924	1,177	799	421	43	75,325	75,424	1,404	1,026	648	270
64,425	64,524	961	583	205	0	69,925	70,024	1,181	803	425	47	75,425	75,524	1,410	1,032	654	276
64,525	64,624	965	587	209	0	70,025	70,124	1,185	807	429	51	75,525	75,624	1,416	1,038	660	282
64,625	64,724	969	591	213	0	70,125	70,224	1,189	811	433	55	75,625	75,724	1,422	1,044	666	288
64,725 64,825	64,824 64,924	973 977	595 599	217 221	0	70,225 70,325	70,324 70,424	1,193 1,197	815 819	437 441	59 63	75,725 75,825	75,824 75,924	1,428 1,434	1,050 1,056	672 678	294 300
64,925	65,024	977 981	603	225	0	70,325	70,424	1,201	823	441	67	75,825	76,024	1,434	1,050	684	300
65,025	65,124	985	607	229	0	70,525	70,624	1,205	827	449	71	76,025	76.124	1,446	1,068	690	312
65,125	65,224	989	611	233	0	70,625	70,724	1,209	831	453	75	76,125	76,224	1,452	1,074	696	318
65,225	65,324	993	615	237	0	70,725	70,824	1,213	835	457	79	76,225	76,324	1,458	1,080	702	324
65,325	65,424	997	619	241	0	70,825	70,924	1,217	839	461	83	76,325	76,424	1,464	1,086	708	330
65,425	65,524	1,001	623	245	0	70,925	71,024	1,221	843	465	87	76,425	76,524	1,470	1,092	714	336
65,525 65,625	65,624 65,724	1,005 1,009	627 631	249 253	0	71,025	71,124 71,224	1,225 1,229	847 851	469 473	91 95	76,525 76,625	76,624 76,724	1,476 1,482	1,098 1,104	720 726	342 348
65,725	65,824	1,013	635	257	0	71,225	71,324	1,223	855	473	99	76,725	76,824	1,488	1,110	732	354
65,825	65,924	1,017	639	261	0	71,325	71,424	1,237	859	481	103	76,825	76,924	1,494	1,116	738	360
65,925	66,024	1,021	643	265	0	71,425	71,524	1,241	863	485	107	76,925	77,024	1,500	1,122	744	366
66,025	66,124	1,025	647	269	0	71,525	71,624	1,245	867	489	111	77,025	77,124	1,506	1,128	750	372
66,125	66,224	1,029	651	273	0	71,625	71,724	1,249	871	493	115	77,125	77,224	1,512	1,134	756	378
66,225	66,324	1,033	655	277	0	71,725	71,824	1,253	875	497	119	77,225	77,324	1,518	1,140	762	384
66,325 66,425	66,424 66,524	1,037 1,041	659 663	281 285	0	71,825	71,924 72,024	1,257 1,261	879 883	501 505	123 127	77,325	77,424 77,524	1,524 1,530	1,146 1,152	768 774	390 396
66,525	66,624	1.045	667	289	0	72,025	72,124	1,265	887	509	131	77,525	77,624	1,536	1,158	780	402
66,625	66,724	1,049	671	293	Ő	72,125	72,224	1,269	891	513	135	77,625	77,724	1,542	1,164	786	408
66,725	66,824	1,053	675	297	0	72,225	72,324	1,273	895	517	139	77,725	77,824	1,548	1,170	792	414
66,825	66,924	1,057	679	301	0	72,325	72,424	1,277	899	521	143	77,825	77,924	1,554	1,176	798	420
66,925	67,024	1,061	683	305	0	72,425	72,524	1,281	903	525	147	77,925	78,024	1,560	1,182	804	426
67,025		1,065	687 601	309	0	72,525	72,624	1,285	907	529	151	78,025	78,124		1,188	810 816	432
67,125 67,225		1,069 1,073	691 695	313 317	0	72,625	72,724 72,824	1,289 1,293	911 915	533 537	155 159	78,125	78,224 78,324	1,572 1,578	1,194 1,200	816 822	438 444
67,325		1,073	699	321	0	72,825	72,924	1,293	915	541	163	78,325		1,584	1,200	828	444
67,425		1,081	703	325	0	72,925	73,024	1,301	923	545	167	78,425	78,524	1,590	1,212	834	456
67,525	67,624	1,085	707	329	0	73,025	73,124	1,305	927	549	171	78,525	78,624	1,596	1,218	840	462
67,625	67,724	1,089	711	333	0	73,125	73,224	1,309	931	553	175	78,625	78,724	1,602	1,224	846	468
67,725		1,093	715	337	0	73,225	-	1,313	935	557	179	78,725	78,824	1,608	1,230	852	474
67,825		1,097	719	341	0	73,325	73,424	1,317	939	561	183	78,825	78,924	1,614	1,236	858 864	480
67,925 68,025		1,101 1,105	723	345 349	0	73,425 73,525	73,524 73,624	1,321 1,325	943 947	565 569	187 191	78,925	79,024 79,124	1,620	1,242 1,248	864 870	486 492
68,125	-	1,105	731	349 353	0	73,525	73,024	1,325	947 951	569 573	191	79,025	79,124	1,632	1,240	870 876	492 498
68,225		1,113	735	357	0	73,725		1,333	955	577	199	79,225	79,324	1,638	1,260	882	504
68,325		1,117	739	361	0	73,825	73,924	1,337	959	581	203	79,325	79,424	1,644	1,266	888	510
68,425		1,121	743	365	0	73,925	74,024		963	585	207	79,425	79,524	1,650	1,272	894	516
														Cor	tinued	on next	page.

Form 540 2EZ Tax Booklet 2019 Page 47

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

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

If Your Inc	come ls		Num			If Your Ir	icome Is		Num			If Your In	come ls		Num		
At	But not		of Depe			At	But not		of Depe			At	But not		of Depe		
Least	0Ver	1 656	1 070	2 900	3 522	Least	0Ver	1 096	1 609	2 1,230	3 852	Least	00 624	0	1 1,938	1 560	1 1 0 0
79,525 79,625	79,624 79,724	1,656 1,662	1,278 1,284	900 906	522	85,025	85,124 85,224	1,986 1,992	1,608 1,614	1,230	858	90,525 90,625	90,624 90,724	2,316 2,322	1,930	1,560 1,566	1,182 1,188
79,725	79,824	1,668	1,290	912	534	85,225	85,324	1,998	1,620	1,242	864	90,725	90,824	2,328	1,950	1,572	1,194
79,825	79,924	1,674	1,296	918	540	85,325	85,424	2,004	1,626	1,248	870	90,825	90,924	2,334	1,956	1,578	1,200
79,925	80,024	1,680	1,302	924	546	85,425	85,524	2,010	1,632	1,254	876	90,925	91,024	2,340	1,962	1,584	1,206
80,025	80,124	1,686	1,308	930	552	85,525	85,624	2,016	1,638	1,260	882	91,025	91,124	2,346	1,968	1,590	1,212
80,125	80,224	1,692	1,314	936 942	558 564	85,625	85,724	2,022	1,644	1,266	888 894	91,125	91,224	2,352	1,974	1,596	1,218 1,224
80,225 80,325	80,324 80,424	1,698 1,704	1,320 1,326	942 948	570	85,825	85,824 85,924	2,028 2,034	1,650 1,656	1,272	900	91,225 91,325	91,324 91,424	2,358 2,364	1,980 1,986	1,602 1,608	1,224
80,425	80,524	1,710	1,332	954	576	85,925	86,024	2,004	1,662	1,284	906	91,425	91,524	2,370	1,992	1,614	
80,525	80,624	1,716	1,338	960	582	86,025	86,124	2,046	1,668	1,290	912	91,525	91,624	2,376	1,998	1,620	1,242
80,625	80,724	1,722	1,344	966	588	86,125	86,224	2,052	1,674	1,296	918	91,625	91,724	2,382	2,004	1,626	1,248
80,725	80,824	1,728	1,350	972	594	86,225	86,324	2,058	1,680	1,302	924	91,725	91,824	2,388	2,010	1,632	1,254
80,825	80,924	1,734	1,356	978	600	86,325	86,424	2,064	1,686	1,308	930	91,825	91,924	2,394	2,016	1,638	1,260
80,925	81,024	1,740	1,362	<u>984</u> 990	606 612	86,425 86,525	86,524	2,070	1,692	1,314 1,320	936 942	91,925	92,024	2,400	2,022	1,644	1,266 1,272
81,025 81,125	81,124 81,224	1,746 1,752	1,368 1,374	990 996	618	86,625	86,624 86,724	2,076	1,698 1,704	1,320	942 948	92,025 92,125	92,124 92,224	2,406 2,412	2,028 2,034	1,650 1,656	1,272
81,225	81,324	1,758	1,380	1,002	624	86,725	86.824	2,088	1,710	1,332	954	92,225	92,324	2,418	2,040	1,662	1,284
81,325	81,424	1,764	1,386	1,008	630	86,825	86,924	2,094	1,716	1,338	960	92,325	92,424	2,424	2,046	1,668	1,290
81,425	81,524	1,770	1,392	1,014	636	86,925	87,024	2,100	1,722	1,344	966	92,425	92,524	2,430	2,052	1,674	1,296
81,525	81,624	1,776	1,398	1,020	642	87,025	87,124	2,106	1,728	1,350	972	92,525	92,624	2,436	2,058	1,680	1,302
81,625	81,724	1,782	1,404	1,026	648	87,125	87,224	2,112	1,734	1,356	978	92,625	92,724	2,442	2,064	1,686	1,308
81,725	81,824	1,788	1,410	1,032	654	87,225 87,325	87,324	2,118	1,740	1,362	984 990	92,725	92,824	2,448	2,070	1,692	1,314
81,825 81,925	81,924 82.024	1,794 1,800	1,416 1,422	1,038 1,044	660 666	87,425	87,424 87,524	2,124 2,130	1,746 1,752	1,368 1,374	990 996	92,825 92,925	92,924 93,024	2,454 2,460	2,076 2,082	1,698 1,704	1,320 1,326
82,025	82,124	1,806	1,428	1,050	672	87,525	87,624	2,136	1,758	1,380	1,002	93,025	93,124	2,466	2,002	1,710	1,332
82,125	82,224	1,812	1,434	1,056	678	87,625	87,724	2,142	1,764	1,386	1,008	93,125	93,224	2,472	2,094	1,716	1,338
82,225	82,324	1,818	1,440	1,062	684	87,725	87,824	2,148	1,770	1,392	1,014	93,225	93,324	2,478	2,100	1,722	1,344
82,325	82,424	1,824	1,446	1,068	690	87,825	87,924	2,154	1,776	1,398	1,020	93,325	93,424	2,484	2,106	1,728	1,350
82,425	82,524	1,830	1,452	1,074	696	87,925	88,024	2,160	1,782	1,404	1,026	93,425	93,524	2,490	2,112	1,734	1,356
82,525 82,625	82,624 82,724	1,836 1,842	1,458 1,464	1,080 1,086	702 708	88,025 88,125	88,124 88,224	2,166 2,172	1,788 1,794	1,410 1,416	1,032 1,038	93,525 93,625	93,624 93,724	2,496 2,502	2,118 2,124	1,740 1,746	1,362 1,368
82,725	82,824	1,848	1,404	1,000	708	88,225	88,324	2,172	1,800	1,410	1,038	93,025	93,724	2,502	2,124	1,740	1,300
82,825	82,924	1,854	1,476	1,098	720	88,325	88,424	2,184	1,806	1,428	1,050	93,825	93,924	2,514	2,136	1,758	1,380
82,925	83,024	1,860	1,482	1,104	726	88,425	88,524	2,190	1,812	1,434	1,056	93,925	94,024	2,520	2,142	1,764	1,386
83,025	83,124	1,866	1,488	1,110	732	88,525	88,624	2,196	1,818	1,440	1,062	94,025	94,124	2,526	2,148	1,770	1,392
83,125	83,224	1,872	1,494	1,116	738	88,625	88,724	2,202	1,824	1,446	1,068	94,125	94,224	2,532	2,154	1,776	1,398
83,225	83,324	1,878	1,500	1,122	744	88,725	88,824	2,208	1,830	1,452	1,074	94,225	94,324	2,538	2,160	1,782	1,404
83,325 83,425	83,424 83,524	1,884 1,890	1,506 1,512	1,128 1,134	750 756	88,825 88,925	88,924 89,024	2,214 2,220	1,836 1,842	1,458 1,464	1,080 1,086	94,325 94,425	94,424 94,524	2,544 2,550	2,166 2,172	1,788 1,794	1,410 1,416
83,525		1,896	1,512		762	89,025	89,124	,		1,404		94,425	94,624				
83,625	83,724		1,524		768	89,125	89,224		1,854			94,625	94,724				
83,725		1,908		1,152	774	89,225	89,324		1,860			94,725	94,824		2,190		
83,825		1,914	1,536	1,158	780	89,325	89,424		1,866			94,825	94,924			1,818	
83,925		1,920	1,542	1,164	786	89,425	89,524			1,494		94,925	95,024	-		1,824	
84,025		1,926	1,548	1,170	792	89,525	89,624			1,500		95,025	95,124		2,208	1,830	,
84,125 84,225		1,932 1,938	1,554 1,560	1,176 1,182	798 804	89,625 89,725	89,724 89,824			1,506 1,512		95,125 95,225	95,224 95,324		2,214 2,220	1,836 1,842	
84,325		1,938		1,188	810	89,825	89,924			1,512		95,225	95,324 95,424		2,220	1,848	
84,425	84,524	1,950	1,572	1,194	816	89,925	90,024	2,280	1,902	1,524		95,425	95,524	2,610	2,232	1,854	
84,525	-	1,956	1,578	1,200	822	90,025	90,124		1,908		1,152	95,525	95,624		2,238	1,860	
84,625	84,724	1,962	1,584		828	90,125	90,224	2,292	1,914	1,536	1,158	95,625	95,724	2,622	2,244	1,866	
84,725		1,968	1,590		834	90,225	90,324		1,920			95,725	95,824			1,872	
84,825	84,924		1,596		840	90,325	90,424		1,926			95,825	95,924		2,256		
84,925	85,024	1,980	1,602	1,224	846	90,425	90,524	2,310	1,932	1,004	1,1/0	95,925	96,024				
														Cor	ntinued	on nex	t page.

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

If Your In	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe			At	But not	•	of Depe			At	But not		of Depe		
Least 96,025	over 96,124	0 2,646	1 2,268	2 1,890	3 1,512	Least 101,525	over 101,624	0 2,996	1 2,618	2 2,240	3 1,862	Least 107,025	over 107,124	0 3,436	1 3.058	2 2,680	3 2,302
96,025	96,124 96,224	2,040	2,200	1,890	1,512	101,525	101,024	2,990	2,616	2,240	1,870	107,025	107,124	3,430	3,058	2,000	2,302
96,225	96,324	2,658	2,280	1,902	1,524	101,725	101,824	3,012	2,634	2,256	1,878	107,225	107,324	3,452	3,074	2,696	2,318
96,325	96,424	2,664	2,286	1,908	1,530	101,825	101,924	3,020	2,642	2,264	1,886	107,325	107,424	3,460	3,082	2,704	2,326
96,425	96,524	2,670	2,292	1,914	1,536	101,925	102,024	3,028	2,650	2,272	1,894	107,425	107,524	3,468	3,090	2,712	2,334
96,525 96,625	96,624 96,724	2,676 2,682	2,298 2,304	1,920 1,926	1,542 1,548	102,025	102,124 102,224	3,036 3,044	2,658 2,666	2,280 2,288	1,902 1,910	107,525	107,624 107,724	3,476 3,484	3,098 3,106	2,720 2,728	2,342 2,350
96,725	96,824	2,688	2,310	1,932	1,554	102,125	102,224	3,052	2,674	2,200	1,918	107,725	107,824	3,492	3,114	2,720	2,358
96,825	96,924	2,694	2,316	1,938	1,560	102,325	102,424	3,060	2,682	2,304	1,926	107,825	107,924	3,500	3,122	2,744	2,366
96,925	97,024	2,700	2,322	1,944	1,566	102,425	102,524	3,068	2,690	2,312	1,934	107,925	108,024	3,508	3,130	2,752	2,374
97,025	97,124	2,706	2,328	1,950	1,572	102,525	102,624	3,076	2,698	2,320	1,942	108,025	108,124	3,516	3,138	2,760	2,382
97,125 97,225	97,224 97,324	2,712 2,718	2,334 2,340	1,956 1,962	1,578 1,584	102,625	102,724 102,824	3,084 3,092	2,706 2,714	2,328 2,336	1,950 1,958	108,125	108,224 108,324	3,524 3,532	3,146 3,154	2,768 2,776	2,390 2,398
97,325	97,424	2,724	2,346	1,968	1,590	102,825	102,924	3,100	2,722	2,344	1,966	108,325	108,424	3,540	3,162	2,784	2,406
97,425	97,524	2,730	2,352	1,974	1,596	102,925	103,024	3,108	2,730	2,352	1,974	108,425	108,524	3,548	3,170	2,792	2,414
97,525	97,624	2,736	2,358	1,980	1,602	103,025	103,124	3,116	2,738	2,360	1,982	108,525	108,624	3,556	3,178	2,800	2,422
97,625	97,724	2,742	2,364	1,986	1,608	103,125	103,224	3,124	2,746	2,368	1,990	108,625	108,724	3,564	3,186	2,808	2,430
97,725 97,825	97,824 97,924	2,748 2,754	2,370 2,376	1,992 1,998	1,614	103,225	103,324 103,424	3,132 3,140	2,754 2,762	2,376 2,384	1,998 2,006	108,725	108,824 108,924	3,572 3,580	3,194 3,202	2,816 2,824	2,438 2,446
97,925	98,024	2,760	2,382	2,004	1,626	103,425	103,524	3,148	2,770	2,392	2,014	108,925	109,024	3,588	3,210	2,832	2,454
98,025	98,124	2,766	2,388	2,010	1,632	103,525	103,624	3,156	2,778	2,400	2,022	109,025	109,124	3,596	3,218	2,840	2,462
98,125	98,224	2,772	2,394	2,016	1,638	103,625	103,724	3,164	2,786	2,408	2,030	109,125	109,224	3,604	3,226	2,848	2,470
98,225 98,325	98,324	2,778 2,784	2,400	2,022 2,028	1,644	103,725 103,825	103,824 103,924	3,172	2,794 2,802	2,416 2,424	2,038 2,046	109,225 109,325	109,324 109,424	3,612 3,620	3,234 3,242	2,856 2,864	2,478 2,486
98,425	98,424 98,524	2,790	2,406 2,412	2,020	1,650 1,656	103,025	103,924	3,180 3,188	2,802	2,424	2,040	109,325	109,424	3,628	3,242	2,804	2,400
98,525	98,624	2,796	2,418	2,040	1,662	104,025	104,124	3,196	2,818	2,440	2,062	109,525	109,624	3,636	3,258	2,880	2,502
98,625	98,724	2,802	2,424	2,046	1,668	104,125	104,224	3,204	2,826	2,448	2,070	109,625	109,724	3,644	3,266	2,888	2,510
98,725	98,824	2,808	2,430	2,052	1,674	104,225	104,324	3,212	2,834	2,456	2,078	109,725	109,824	3,652	3,274	2,896	2,518
98,825 98,925	98,924 99,024	2,814 2,820	2,436 2,442	2,058 2,064	1,680 1,686	104,325	104,424 104,524	3,220 3,228	2,842 2,850	2,464 2,472	2,086 2,094	109,825 109,925	109,924 110,024	3,660 3,668	3,282 3,290	2,904 2,912	2,526 2,534
99,025	99,124	2,826	2,448	2,004	1,692	104,425	104,624	3,220	2,858	2,480	2,102	110,025	110,024	3.676	3,298	2,920	2,542
99,125	99,224	2,832	2,454	2,076	1,698	104,625	104,724	3,244	2,866	2,488	2,110	110,125	110,224	3,684	3,306	2,928	2,550
99,225	99,324	2,838	2,460	2,082	1,704	104,725	104,824	3,252	2,874	2,496	2,118	110,225	110,324	3,692	3,314	2,936	2,558
99,325	99,424	2,844	2,466	2,088	1,710	104,825	104,924	3,260	2,882	2,504	2,126	110,325	110,424	3,700	3,322	2,944	2,566
99,425 99,525	<u>99,524</u> 99,624	2,850	2,472 2,478	2,094	1,716 1,722	104,925 105,025	105,024 105,124	3,268 3,276	2,890	2,512 2,520	2,134 2,142	110,425 110,525	110,524 110,624	3,708 3,716	3,330 3,338	2,952 2,960	2,574 2,582
99,625	99,724	2,862	2,484	2,106	1,728	105,125	105,224	3,284	2,906	2,528	2,150	110,625	110,724	3,724	3,346	2,968	2,590
99,725	99,824	2,868	2,490	2,112	1,734	105,225	105,324	3,292	2,914	2,536	2,158	110,725	110,824	3,732	3,354	2,976	2,598
99,825	99,924	2,874	2,496	2,118	1,740	105,325	105,424	3,300	2,922	2,544	2,166	110,825	110,924	3,740	3,362	2,984	2,606
99,925	100,024 100,124	2,880	2,502	2,124	1,746	105,425	105,524 105,624	3,308	2,930	2,552 2,560	2,174		111,024 111,124	3,748 3,756	3,370 3,378	2,992 3,000	2,614
	100,124						105,024			2,560			111,124		3,370 3,386		
	100,324			2,142			105,824						111,324		3,394		
100,325	100,424	2,904	2,526	2,148	1,770	105,825	105,924	3,340	2,962	2,584	2,206	111,325	111,424	3,780		3,024	
,	100,524	,		2,154			106,024			2,592			111,524		3,410		,
,	100,624 100,724	2,916 2,924		2,160			106,124 106,224	3,356 3,364	2,978 2,986	2,600			111,624		,	3,040 3,048	· · · ·
	100,724	2,924			1,790 1,798		106,224	3,304			2,230 2,238		111,724 111,824	3,804	3,426 3,434	3,040	
		2,940		2,184			106,424	3,380		2,624			111,924		3,442		
		2,948	2,570	2,192			106,524	3,388		2,632		111,925	112,024	3,828	3,450	3,072	
		2,956		2,200	1,822		106,624	3,396	3,018		2,262		112,124	3,836	3,458	3,080	
	101,224 101,324				1,830 1,838		106,724 106,824	3,404	,	2,648 2,656	,		112,224 112,324		3,466 3,474	3,088	
		2,972		2,210			106,824	3,412		2,656			112,324			3,096	
	101,524			2,232			107,024						112,524		3,490		
						<u> </u>									ntinued		

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

If Your In	come ls		Num			If Your In	icome Is		Num			If Your In	ncome ls		Num		
At	But not	0	of Depe		2	At	But not	0	of Depe		2	At	But not	0	of Depe		2
Least 112,525	over 112,624	0 3,876	1 3,498	2 3,120	3 2,742	Least 118,025	over 118,124	0 4,316	1 3,938	2 3.560	3 3,182	Least 123,525	over 123,624	0 4,756	1 4,378	2 4,000	3 3,622
112,625	,	3,884	3,506	3,128	2,750	118,125	118,224	4,324	3,946	3,568	3,190	123,625	-	4,764	4,386	4,008	3,630
112,725	-	3,892	3,514	3,136	2,758	118,225	118,324	4,332	3,954	3,576	3,198	123,725	-	4,772	4,394	4,016	3,638
		3,900	3,522	3,144	2,766	118,325	118,424	4,340	3,962	3,584	3,206	123,825		4,780	4,402	4,024	3,646
112,925 113,025	<u>113,024</u> 113,124	3,908 3,916	3,530 3,538	3,152 3,160	2,774 2,782	118,425 118,525	<u>118,524</u> 118,624	4,348 4,356	3,970 3,978	3,592 3,600	3,214 3,222	123,925 124,025	124,024 124,124	4,788	4,410	4,032	3,654 3,662
	113,224	3,924	3,546	3,168	2,790	118,625	118,724	4,364	3,986	3,608	3,230	124,125	,	4,804	4,426	4,048	3,670
113,225	,	3,932	3,554	3,176	2,798	118,725	118,824	4,372	3,994	3,616	3,238		124,324	4,812	4,434	4,056	3,678
113,325		3,940	3,562	3,184	2,806	118,825	118,924	4,380	4,002	3,624	3,246	124,325		4,820	4,442	4,064	3,686
113,425 113,525	<u>113,524</u> 113,624	3,948 3,956	3,570 3,578	3,192 3,200	2,814 2,822	118,925 119,025	119,024 119,124	4,388 4,396	4,010 4,018	3,632 3,640	3,254 3,262	124,425		4,828	4,450	4,072	3,694 3,702
113,625	,	3,964	3,586	3,208	2,830	119,125	119,224	4,404	4,026	3,648	3,270	124,625	,	4,844	4,466	4,088	3,710
113,725	113,824	3,972	3,594	3,216	2,838	119,225	119,324	4,412	4,034	3,656	3,278	124,725	124,824	4,853	4,475	4,097	3,719
	113,924	3,980	3,602	3,224	2,846	119,325	119,424	4,420	4,042	3,664	3,286		124,924	4,862	4,484	4,106	3,728
	<u>114,024</u> 114,124	3,988 3,996	3,610 3,618	3,232 3,240	2,854 2,862	119,425 119,525	,	4,428	4,050	3,672 3,680	3,294 3,302	124,925 125,025	,	4,871	4,493	4,115	3,737 3,747
	114,124	3,990 4,004	3,626	3,240	2,002	,	119,024	4,430	4,056	3,688	3,302		125,124	4,001	4,503	4,125	3,747
114,225	114,324	4,012	3,634	3,256	2,878	119,725	119,824	4,452	4,074	3,696	3,318	125,225	,	4,899	4,521	4,143	3,765
114,325	114,424	4,020	3,642	3,264	2,886	119,825	119,924	4,460	4,082	3,704	3,326	125,325		4,908	4,530	4,152	3,774
	114,524	4,028	3,650	3,272	2,894	119,925	120,024	4,468	4,090	3,712	3,334	125,425	,	4,918	4,540	4,162	
114,525	114,024	4,036 4,044	3,658 3,666	3,280 3,288	2,902 2,910	120,025	120,124 120,224	4,476 4,484	4,098 4,106	3,720 3,728	3,342 3,350	125,525	-	4,927 4,936	4,549 4,558	4,171 4,180	3,793 3,802
114,725	,	4,052	3,674	3,296	2,918	120,120	120,324	4,492	4,114	3,736	3,358		125,824	4,946	4,568	4,190	3,812
114,825	114,924	4,060	3,682	3,304	2,926	120,325	120,424	4,500	4,122	3,744	3,366	125,825		4,955	4,577	4,199	3,821
	115,024	4,068	3,690	3,312	2,934	120,425	120,524	4,508	4,130	3,752	3,374	125,925		4,964	4,586	4,208	3,830
115,025	115,124	4,076	3,698	3,320 3,328	2,942	120,525	120,624	4,516	4,138	3,760	3,382	126,025	126,124	4,974	4,596	4,218	3,840
	115,224 115,324	4,084 4,092	3,706 3,714	3,326	2,950 2,958	120,625	120,724 120,824	4,524 4,532	4,146 4,154	3,768 3,776	3,390 3,398	126,125		4,983 4,992	4,605 4,614	4,227 4,236	3,849 3,858
	115,424	4,100	3,722	3,344	2,966	120,825	120,924	4,540	4,162	3,784	3,406	126,325	,	5,001	4,623	4,245	3,867
115,425	115,524	4,108	3,730	3,352	2,974	120,925	121,024	4,548	4,170	3,792	3,414	126,425	126,524	5,011	4,633	4,255	3,877
	115,624	4,116	3,738	3,360	2,982	121,025	121,124	4,556	4,178	3,800	3,422	126,525		5,020	4,642	4,264	3,886
115,625	115,724	4,124 4,132	3,746 3,754	3,368 3,376	2,990 2,998	121,125	121,224 121,324	4,564 4,572	4,186 4,194	3,808 3,816	3,430 3,438	126,625	126,724 126,824	5,029 5,039	4,651 4,661	4,273 4,283	3,895 3,905
-	115,924	4,140	3,762	3,384	3,006	121,225	-	4,580	4,202	3,824	3,446	126,825	-	5.048	4,670	4,200	3,914
115,925	116,024	4,148	3,770	3,392	3,014	121,425	121,524	4,588	4,210	3,832	3,454	126,925	,	5,057	4,679	4,301	3,923
116,025	116,124	4,156	3,778	3,400	3,022	121,525	121,624	4,596	4,218	3,840	3,462	127,025	-	5,067	4,689	4,311	3,933
	116,224 116,324	4,164 4,172	3,786 3,794	3,408 3,416	3,030 3,038	121,625 121,725	121,724 121,824	4,604 4,612	4,226 4,234	3,848 3,856	3,470 3,478	127,125		5,076 5,085	4,698 4,707	4,320 4,329	3,942 3,951
116.325	116,424	4,172	3,802	3,424	3,030	121,725	121,024	4,620	4,242	3,864	3,486	127,225	,	5,005	4,716	4,338	3,960
- ,		4,188	3,810	3,432	3,054	121,925	-	4,628	4,250	3,872	3,494		127,524	5,104	4,726	4,348	3,970
	116,624	4,196	3,818		3,062		122,124	4,636		3,880	3,502		127,624		4,735	4,357	
	116,724		3,826				122,224			3,888			127,724				
	116,824 116,924		3,834	3,456 3,464			122,324 122,424		4,274 4,282			,	127,824 127,924	,	4,754 4,763		
	117,024			3,472			122,524	'		3,912			128,024				
	117,124			3,480		122,525	122,624	4,676		3,920			128,124				
	117,224			3,488			122,724	· ·		3,928			128,224		4,791	4,413	· ·
	117,324 117,424			3,496 3,504			122,824 122,924			3,936			128,324 128,424			4,422 4,431	
	117,424	,		3,504 3,512			122,924		4,322 4,330				128,524			4,431 4,441	
	117,624						123,124			3,960			128,624		4,828	4,450	,
	117,724		3,906	3,528	3,150	123,125	123,224	4,724	4,346	3,968	3,590	128,625	128,724	5,215	4,837		
	117,824		3,914				123,324		4,354				128,824			4,469	
	117,924 118,024		3,922 3,930	3,544 3,552			123,424 123,524			3,984 3,992			128,924 129,024			4,478 4 487	
117,525	110,024	-,000	0,000	0,002	0,174	120,423	120,024	ч, <i>1</i> чо	ч,070	0,002	0,014	120,323	123,024		4,000		

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

If Your In	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not	0	of Depe		2	At	But not	0	of Depe		2	At	But not	0	of Depe		2
Least 129,025	over 129,124	0 5,253	1 4,875	2 4,497	3 4,119	Least 134,525	over 134,624	0 5,764	1 5,386	2 5,008	3 4,630	Least 140,025	over 140,124	0 6,276	1 5,898	2 5,520	3 5,142
129,125		5,262	4,884	4,506	4,128	134,625	134,724	5,773	5,395	5,000	4,639	140,020	140,124	6,285	5,907	5,529	5,151
129,225	129,324	5,271	4,893	4,515	4,137	134,725	134,824	5,783	5,405	5,027	4,649	140,225	140,324	6,294	5,916	5,538	5,160
129,325	129,424	5,280	4,902	4,524	4,146	134,825	134,924	5,792	5,414	5,036	4,658	140,325	140,424	6,303	5,925	5,547	5,169
129,425	129,524	5,290	4,912	4,534	4,156	134,925	135,024	5,801	5,423	5,045	4,667	140,425	140,524	6,313	5,935	5,557	5,179
129,525 129,625	129,624 129,724	5,299 5,308	4,921 4,930	4,543 4,552	4,165 4,174	135,025	135,124 135,224	5,811 5,820	5,433 5,442	5,055 5,064	4,677 4,686	140,525	140,624 140,724	6,322 6,331	5,944 5,953	5,566 5,575	5,188 5,197
129,725	129.824	5,318	4,940	4,562	4,184	135,225	135,324	5,829	5,451	5,004	4,695	140,025	140,724	6,341	5,963	5,585	5,207
129,825	129,924	5,327	4,949	4,571	4,193	135,325	135,424	5,838	5,460	5,082	4,704	140,825	140,924	6,350	5,972	5,594	5,216
129,925	130,024	5,336	4,958	4,580	4,202	135,425	135,524	5,848	5,470	5,092	4,714	140,925	141,024	6,359	5,981	5,603	5,225
130,025	130,124	5,346	4,968	4,590	4,212	135,525	135,624	5,857	5,479	5,101	4,723	141,025	141,124	6,369	5,991	5,613	5,235
130,125 130,225	130,224 130,324	5,355 5,364	4,977 4,986	4,599 4,608	4,221 4,230	135,625	135,724 135,824	5,866 5,876	5,488 5,498	5,110 5,120	4,732 4,742	141,125	141,224 141,324	6,378 6,387	6,000 6,009	5,622 5,631	5,244 5,253
130,325	130,324	5,373	4,995	4,617	4,239	135,825	135,924	5,885	5,507	5,120	4,751	141,325	141,424	6.396	6,018	5,640	5,262
130,425	130,524	5,383	5,005	4,627	4,249	135,925	136,024	5,894	5,516	5,138	4,760	141,425	,	6,406	6,028	5,650	5,272
130,525	130,624	5,392	5,014	4,636	4,258	136,025	136,124	5,904	5,526	5,148	4,770	141,525	141,624	6,415	6,037	5,659	5,281
	130,724	5,401	5,023	4,645	4,267	136,125	136,224	5,913	5,535	5,157	4,779		141,724	6,424	6,046	5,668	5,290
130,725	130,824	5,411	5,033	4,655	4,277 4,286	136,225	136,324	5,922	5,544	5,166	4,788	141,725	141,824	6,434	6,056	5,678	5,300
130,025	130,924 131,024	5,420 5,429	5,042 5,051	4,664 4,673	4,200	136,325	136,424 136,524	5,931 5,941	5,553 5,563	5,175 5,185	4,797 4,807	141,825	141,924 142,024	6,443 6,452	6,065 6,074	5,687 5,696	5,309 5,318
	131,124	5,439	5,061	4,683	4,305	136,525	136,624	5,950	5,572	5,194	4,816	142,025	142,124	6,462	6,084	5,706	5,328
131,125	-	5,448	5,070	4,692	4,314	136,625	136,724	5,959	5,581	5,203	4,825		142,224	6,471	6,093	5,715	5,337
131,225	,	5,457	5,079	4,701	4,323	136,725	136,824	5,969	5,591	5,213	4,835	,	142,324	6,480	6,102	5,724	5,346
,	131,424	5,466	5,088	4,710	4,332	136,825	136,924	5,978	5,600	5,222	4,844	142,325	142,424	6,489	6,111	5,733	5,355
131,425 131,525	<u>131,524</u> 131,624	5,476 5,485	5,098 5,107	4,720	4,342 4,351	136,925 137,025	137,024 137,124	5,987 5,997	<u>5,609</u> 5,619	5,231 5,241	4,853 4,863	142,425	142,524 142,624	6,499 6,508	6,121 6,130	5,743 5,752	5,365 5,374
131,625		5,494	5,116	4,738	4,360	137,125	137,124	6,006	5,628	5,250	4,872	142,625	142,724	6,517	6,139	5,761	5,383
131,725		5,504	5,126	4,748	4,370	137,225	137,324	6,015	5,637	5,259	4,881	142,725	142,824	6,527	6,149	5,771	5,393
131,825	131,924	5,513	5,135	4,757	4,379	137,325	137,424	6,024	5,646	5,268	4,890	142,825	142,924	6,536	6,158	5,780	5,402
131,925	132,024	5,522	5,144	4,766	4,388	137,425	137,524	6,034	5,656	5,278	4,900	142,925	143,024	6,545	6,167	5,789	5,411
132,025	132,124 132,224	5,532 5,541	5,154	4,776 4,785	4,398	137,525	137,624 137,724	6,043 6,052	5,665 5,674	5,287 5,296	4,909	143,025 143,125	143,124 143,224	6,555 6,564	6,177 6 186	5,799 5,808	5,421
132,125		5,550	5,163 5,172	4,785	4,407 4,416	137,625	137,824	6,062	5,674 5,684	5,306	4,918 4,928	143,125	143,224	6,573	6,186 6,195	5,808	5,430 5,439
132,325	132,424	5,559	5,181	4,803	4,425	137,825	137,924	6,071	5,693	5,315	4,937	143,325	143,424	6,582	6,204	5,826	5,448
132,425	132,524	5,569	5,191	4,813	4,435	137,925	138,024	6,080	5,702	5,324	4,946	143,425	143,524	6,592	6,214	5,836	5,458
132,525	132,624	5,578	5,200	4,822	4,444	138,025	138,124	6,090	5,712	5,334	4,956	143,525	143,624	6,601	6,223	5,845	5,467
132,625	132,724	5,587	5,209	4,831	4,453	138,125	138,224	6,099	5,721	5,343	4,965	143,625	143,724	6,610	6,232	5,854	5,476
132,725 132,825	132,824 132,924	5,597 5,606	5,219 5,228	4,841 4,850	4,463 4,472	138,225	138,324 138,424	6,108 6,117	5,730 5,739	5,352 5,361	4,974 4,983	143,725	143,824 143,924	6,620 6,629	6,242 6,251	5,864 5,873	5,486 5,495
132,925	133,024	5,615	5,237	4,859	4,481	138,425	138,524	6,127	5,749	5,371	4,993	143,925	144,024	6,638	6,260	5,882	5,504
,	133,124	5,625	5,247	4,869	4,491		138,624	6,136	,	5,380	5,002	,	144,124	6,648	6,270	,	5,514
133,125	133,224	5,634	5,256	4,878	4,500	138,625	138,724	6,145	5,767	5,389	5,011	144,125	144,224	6,657	6,279	5,901	5,523
	133,324			4,887			138,824		5,777				144,324		6,288		
	133,424 133,524				4,518		138,924 139,024		5,786 5,795		5,030		144,424 144,524			5,919 5,020	
	133,524			4,906 4,915			139,024			5,417			144,524			5,929 5,938	5,560
	133,724			4,924			139,224				5,058		144,724		6,325	5,947	
133,725	133,824	5,690	5,312	4,934	4,556		139,324	6,201	5,823	5,445	5,067		144,824	6,713	6,335	5,957	5,579
	133,924	,		4,943			139,424		5,832				144,924		6,344		
	134,024			4,952			139,524			5,464			145,024	,	-	5,975	
	134,124 134,224		5,340 5,349	4,962	4,584 4,593		139,624 139,724			5,473 5,482			145,124 145,224		6,363 6,372		5,607
	134,224		5,358		4,593		139,724		,	5,402			145,224		6,381		
	134,424			4,989			139,924			5,501			145,424	6,768	'	6,012	'
	134,524			4,999			140,024						145,524				
														Cor	tinund		t nage

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

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

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

If Your In	come ls		Num	· · ·		If Your In	come ls		Num			If Your In	come ls		Num	· · ·	
At	But not	0	of Depe 1	nuents 2	3	At	But not	0	of Depe	nuents 2	3	At	But not	0	of Depe	nuents 2	2
Least 145,525	over 145,624	0 6,787	6,409	ء 6,031	3 5.653	Least 151,025	over 151,124	0 7,299	6,921	6 .543	6 ,165	Least 156,525	over 156,624	7 .810	7,432	7.054	3 6,676
145,625	145,724	6,796	6,418	6,040	5,662	151,125	151,224	7,308	6,930	6,552	6,174	156,625	156,724	7,819	7,441	7,063	6,685
145,725	145,824	6,806	6,428	6,050	5,672	151,225	151,324	7,317	6,939	6,561	6,183	156,725	156,824	7,829	7,451	7,073	6,695
145,825	145,924	6,815	6,437	6,059	5,681	151,325	151,424	7,326	6,948	6,570	6,192	156,825	156,924	7,838	7,460	7,082	6,704
145,925 146,025	<u>146,024</u> 146,124	6,824 6,834	6,446 6,456	6,068 6,078	5,690 5,700	151,425	151,524 151,624	7,336	<u>6,958</u> 6,967	6,580 6,589	6,202 6,211	156,925 157,025	<u>157,024</u> 157,124	7,847	7,469 7,479	7,091 7,101	6,713 6,723
	146,224	6,843	6,465	6,087	5,709	151,625	151,724	7,354	6,976	6,598	6,220	157,125	157,224	7,866	7,488	7,110	6,732
-, -	146,324	6,852	6,474	6,096	5,718	151,725	151,824	7,364	6,986	6,608	6,230	157,225	157,324	7,875	7,497	7,119	6,741
146,325	146,424	6,861 6,871	6,483	6,105	5,727 5,737	151,825	151,924 152,024	7,373 7,382	6,995 7,004	6,617 6,626	6,239 6,248	157,325	157,424 157,524	7,884 7,894	7,506 7,516	7,128 7,138	6,750
146,425	146,524 146,624	6,880	6,493 6,502	<u>6,115</u> 6,124	5,746	151,925 152,025	152,024	7,392	7,004	6,636	6,258	157,425	157,524	7,094	7,510	7,130	6,760 6,769
146,625	146,724	6,889	6,511	6,133	5,755	152,125	152,224	7,401	7,023	6,645	6,267	157,625	157,724	7,912	7,534	7,156	6,778
146,725	146,824	6,899	6,521	6,143	5,765	152,225	152,324	7,410	7,032	6,654	6,276	157,725	157,824	7,922	7,544	7,166	6,788
146,825	146,924	6,908	6,530	6,152	5,774	152,325	152,424	7,419	7,041	6,663	6,285	157,825	157,924	7,931	7,553	7,175	6,797
	<u>147,024</u> 147,124	<u>6,917</u> 6,927	6,539 6,549	<u>6,161</u> 6,171	5,783 5,793	152,425	152,524 152,624	7,429	7,051	6,673 6,682	6,295 6,304	157,925 158,025	158,024 158,124	7,940	7,562	7,184 7,194	6,806 6,816
1	147,124	6,927 6,936	6,558	6,171	5,802	152,525	152,024	7,430	7,060	6,691	6,313	158,125	156,124	7,950	7,572	7,194	6,825
147,225	147,324	6,945	6,567	6,189	5,811	152,725	152,824	7,457	7,079	6,701	6,323	158,225	158,324	7,968	7,590	7,212	6,834
	147,424	6,954	6,576	6,198	5,820	152,825	152,924	7,466	7,088	6,710	6,332	158,325	158,424	7,977	7,599	7,221	6,843
147,425	147,524	6,964	6,586	6,208	5,830	152,925	153,024	7,475	7,097	6,719	6,341	158,425	158,524	7,987	7,609	7,231	6,853
147,525	147,624 147,724	6,973 6,982	6,595 6,604	6,217 6,226	5,839 5,848	153,025	153,124 153,224	7,485 7,494	7,107 7,116	6,729 6,738	6,351 6,360	158,525	158,624 158,724	7,996 8,005	7,618 7,627	7,240 7,249	6,862 6,871
147,725	,	6,992	6,614	6,236	5,858	153,225	153,324	7,503	7,125	6,747	6,369	158,725	158,824	8,015	7,637	7,259	6,881
,	147,924	7,001	6,623	6,245	5,867	153,325	153,424	7,512	7,134	6,756	6,378	158,825	158,924	8,024	7,646	7,268	6,890
147,925	148,024	7,010	6,632	6,254	5,876	153,425	153,524	7,522	7,144	6,766	6,388	158,925	159,024	8,033	7,655	7,277	6,899
148,025	148,124	7,020	6,642	6,264	5,886	153,525	153,624	7,531	7,153	6,775	6,397	159,025	159,124	8,043	7,665	7,287	6,909
148,125 148,225	148,224 148,324	7,029 7,038	6,651 6,660	6,273 6,282	5,895 5,904	153,625	153,724 153,824	7,540 7,550	7,162 7,172	6,784 6,794	6,406 6,416	159,125	159,224 159,324	8,052 8,061	7,674 7,683	7,296 7,305	6,918 6,927
148,325	148,424	7,047	6,669	6,291	5,913	153,825	153,924	7,559	7,181	6,803	6,425	159,325	159,424	8,070	7,692	7,314	6,936
148,425	148,524	7,057	6,679	6,301	5,923	153,925	154,024	7,568	7,190	6,812	6,434	159,425	159,524	8,080	7,702	7,324	6,946
148,525	148,624	7,066	6,688	6,310	5,932	154,025	154,124	7,578	7,200	6,822	6,444	159,525	159,624	8,089	7,711	7,333	6,955
148,625	148,724 148,824	7,075 7,085	6,697 6,707	6,319 6,329	5,941 5,951	154,125	154,224 154,324	7,587 7,596	7,209 7,218	6,831 6,840	6,453 6,462	159,625	159,724 159,824	8,098 8,108	7,720 7,730	7,342 7,352	6,964 6,974
148,825	,	7,085	6,716	6,338	5,960	154,225	154,324	7,605	7,210	6,849	6,471	159,725	159,824	8,117	7,739	7,361	6,983
148,925	149,024	7,103	6,725	6,347	5,969	154,425	154,524	7,615	7,237	6,859	6,481	159,925	160,024	8,126	7,748	7,370	6,992
149,025	149,124	7,113	6,735	6,357	5,979	154,525	154,624	7,624	7,246	6,868	6,490	160,025	160,124	8,136	7,758	7,380	7,002
149,125	149,224	7,122	6,744	6,366	5,988	154,625	154,724	7,633	7,255	6,877	6,499	160,125	160,224	8,145	7,767	7,389	7,011
149,225	149,324 149,424	7,131 7,140	6,753 6,762	6,375 6,384	5,997 6,006	154,725	154,824 154,924	7,643 7,652	7,265 7,274	6,887 6,896	6,509 6,518	160,225 160,325	160,324 160,424	8,154 8,163	7,776 7,785	7,398 7,407	7,020 7,029
1 1	149,524	7,150	6,772	6,394	6,016	154,925	155,024	7,661	7,283	6,905	6,527	160,425	160,524	8,173	7,795	7,417	7,039
149,525	149,624	7,159		6,403		155,025	155,124		7,293	6,915	6,537	160,525	160,624	8,182	7,804	7,426	7,048
	149,724			6,412			155,224		7,302			,	160,724	,	7,813		
	149,824			6,422			155,324	7,689 7,698		6,933 6,942			160,824 160,924			7,445	
	149,924 150,024		6,809 6,818	6,431 6,440	6,053 6,062		155,424 155,524	7,708	7,320		6,574		161,024		7,832 7,841		7,076
,	150,124	,	-	6,450	6,072		155,624		7,339		6,583		161,124			7,473	· ·
150,125	150,224	7,215	6,837	6,459	6,081	155,625	155,724	7,726	7,348	6,970	6,592	161,125	161,224	8,238	7,860	7,482	7,104
	150,324		6,846	6,468	6,090		155,824	7,736	7,358	6,980	6,602		161,324	8,247		7,491	
		7,233			6,099 6 109		155,924 156,024	7,745	7,367	6,989 6,989	6,611 6,620		161,424			7,500	
	150,524	7,243	6,865 6,874	6,487 6,496	6,109 6,118		156,024	7,754 7,764	7,376 7,386	6,998 7,008	6,620 6,630		161,524 161,624	8,266 8,275	7,888 7,897	7,510 7,519	
	150,724				6,127		156,224	7,773		7,017			161,724			7,528	
	150,824			6,515	6,137	156,225	156,324	7,782	7,404	7,026	6,648	161,725	161,824	8,294	7,916	7,538	7,160
	150,924			6,524				7,791			6,657		161,924			7,547	
100,920	151,024	1,289	0,911	6,533	0,155	100,425	156,524	1,801	7,423	7,045	0,007	101,925	162,024		7,934		

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

If Your In	come ls		Num			If Your In	come ls		Num			If Your Ir	come Is		Num		
At	But not	0	of Depe		2	At	But not	•	of Depe		2	At	But not	•	of Depe		2
Least 162,025	over 162,124	0 8,322	1 7,944	2 7,566	3 7,188	Least 167,525	over 167,624	0 8,833	1 8,455	2 8,077	3 7,699	Least 173,025	over 173,124	0 9,345	1 8,967	2 8,589	3 8,211
162,125	162,224	8,331	7,953	7,575	7,197	167,625	167,724	8,842	8,464	8.086	7,708		173,224	9,354	8,976	8,598	8,220
162,225	162,324	8,340	7,962	7,584	7,206	167,725	167,824	8,852	8,474	8,096	7,718	173,225	173,324	9,363	8,985	8,607	8,229
162,325	162,424	8,349	7,971	7,593	7,215	167,825	167,924	8,861	8,483	8,105	7,727	173,325	173,424	9,372	8,994	8,616	8,238
162,425 162,525	162,524	8,359 8,368	7,981 7,990	7,603	7,225 7,234	167,925 168,025	168,024	8,870 8,880	8,492 8,502	8,114	7,736	173,425	173,524 173,624	9,382 9,391	9,004 9,013	8,626 8,635	8,248 8,257
162,625	162,624 162,724	8,300 8,377	7,990	7,621	7,234	168,125	168,124 168,224	8,889	8,502	8,124 8,133	7,746 7,755	173,525	173,024	9,391	9,013	8,635 8,644	8,266
162,725	162,824	8,387	8,009	7,631	7,253	168,225	168,324	8,898	8,520	8,142	7,764		173,824	9,410	9,032	8,654	8,276
162,825	162,924	8,396	8,018	7,640	7,262	168,325	168,424	8,907	8,529	8,151	7,773	173,825	173,924	9,419	9,041	8,663	8,285
162,925	163,024	8,405	8,027	7,649	7,271	168,425	168,524	8,917	8,539	8,161	7,783	173,925	174,024	9,428	9,050	8,672	8,294
163,025	163,124	8,415	8,037	7,659	7,281 7,290	168,525	168,624	8,926 8,935	8,548 8,557	8,170	7,792	174,025	174,124	9,438	9,060	8,682	8,304
163,125 163,225	163,224 163,324	8,424 8,433	8,046 8,055	7,668 7,677	7,290	168,625	168,724 168,824	8,935	8,567	8,179 8,189	7,801 7,811	174,125	174,224 174,324	9,447 9,456	9,069 9,078	8,691 8,700	8,313 8,322
163,325	163,424	8,442	8,064	7,686	7,308	168,825	168,924	8,954	8,576	8,198	7,820		174,424	9,465	9,087	8,709	8,331
163,425	163,524	8,452	8,074	7,696	7,318	168,925	169,024	8,963	8,585	8,207	7,829	174,425	174,524	9,475	9,097	8,719	8,341
163,525	163,624	8,461	8,083	7,705	7,327	169,025	169,124	8,973	8,595	8,217	7,839	,	174,624	9,484	9,106	8,728	8,350
163,625	163,724 163.824	8,470	8,092	7,714	7,336	169,125	169,224	8,982 8,991	8,604	8,226 8,235	7,848		174,724	9,493 9,503	9,115	8,737	8,359
163,725 163.825	163,924	8,480 8,489	8,102 8,111	7,724	7,346 7,355	169,225	169,324 169,424	9,000	8,613 8,622	8,235	7,857 7,866	174,725	174,824 174,924	9,503	9,125 9,134	8,747 8,756	8,369 8,378
163,925	164,024	8,498	8,120	7,742	7,364	169,425	169,524	9,010	8,632	8,254	7,876	174,925	175,024	9,521	9,143	8,765	8,387
164,025	164,124	8,508	8,130	7,752	7,374	169,525	169,624	9,019	8,641	8,263	7,885	175,025	175,124	9,531	9,153	8,775	8,397
164,125	164,224	8,517	8,139	7,761	7,383	169,625	169,724	9,028	8,650	8,272	7,894	175,125	,	9,540	9,162	8,784	8,406
164,225	164,324	8,526	8,148	7,770 7,779	7,392	169,725	169,824	9,038	8,660	8,282 8,291	7,904	-	175,324	9,549	9,171	8,793	8,415
164,325 164,425	164,424 164.524	8,535 8,545	8,157 8,167	7,789	7,401 7,411	169,825	169,924 170,024	9,047 9,056	8,669 8,678	8,300	7,913 7,922	175,325	175,424 175,524	9,558 9,568	9,180 9,190	8,802 8,812	8,424 8,434
164,525	164,624	8,554	8,176	7,798	7,420	170,025	170,124	9,066	8,688	8,310	7,932	175,525	175,624	9,577	9,199	8,821	8,443
164,625	164,724	8,563	8,185	7,807	7,429	170,125	170,224	9,075	8,697	8,319	7,941	175,625	175,724	9,586	9,208	8,830	8,452
164,725	164,824	8,573	8,195	7,817	7,439	170,225	170,324	9,084	8,706	8,328	7,950	175,725	175,824	9,596	9,218	8,840	8,462
164,825 164,925	164,924 165,024	8,582 8,591	8,204 8,213	7,826 7,835	7,448 7,457	170,325 170,425	170,424 170,524	9,093 9,103	8,715 8,725	8,337 8,347	7,959 7,969	175,825 175,925	175,924 176,024	9,605 9,614	9,227 9,236	8,849 8,858	8,471 8,480
165,025	165,124	8,601	8,223	7,845	7,467	170,425	170,524	9,103	8,734	8,356	7,909	176,025	176,024	9,624	9,230	8,868	8,490
165,125	165,224	8,610	8,232	7,854	7,476	170,625	170,724	9,121	8,743	8,365	7,987		176,224	9,633	9,255	8,877	8,499
165,225	165,324	8,619	8,241	7,863	7,485	170,725	170,824	9,131	8,753	8,375	7,997	176,225	176,324	9,642	9,264	8,886	8,508
165,325	165,424	8,628	8,250	7,872	7,494	170,825	170,924	9,140	8,762	8,384	8,006	176,325	,	9,651	9,273	8,895	8,517
165,425 165,525	<u>165,524</u> 165,624	8,638 8,647	8,260 8,269	7,882	7,504 7,513	170,925 171.025	<u>171,024</u> 171,124	<u>9,149</u> 9,159	<u>8,771</u> 8,781	8,393 8,403	8,015 8,025	176,425	176,524 176,624	9,661 9,670	9,283 9,292	8,905 8,914	8,527 8,536
165.625	165,724	8.656	8,278	7,900	7,522	171,025	171,124	9,159	8,790	8,412	8,023	176,625	176,724	9,679	9,301	8,923	8,545
165,725	165,824	8,666	8,288	7,910	7,532	171,225	171,324	9,177	8,799	8,421	8,043	176,725	176,824	9,689	9,311	8,933	8,555
165,825	165,924	8,675	8,297	7,919	7,541	171,325	171,424	9,186	8,808	8,430	8,052	176,825	176,924	9,698	9,320	8,942	8,564
165,925	166,024	8,684	8,306	7,928	7,550		171,524	9,196	8,818	8,440	8,062		177,024	9,707	9,329	8,951	8,573
	166,124 166,224			7,938			171,624 171,724			8,449 8,458			177,124 177,224			8,961 8,970	
	166,324		8,334		7,578		171,824		8,846				177,324		9,357		
	166,424	8,721	8,343	7,965	7,587		171,924	9,233	8,855		8,099		177,424		9,366	8,988	8,610
-	166,524	8,731	8,353		7,597		172,024		8,864		8,108		177,524		9,376	8,998	8,620
	166,624			7,984	7,606		172,124		8,874	· ·	8,118		177,624		9,385	9,007	8,629
,	166,724 166,824	8,749 8,759		7,993 8,003	7,615 7,625		172,224 172,324	9,261 9,270	8,883	8,505 8,514	8,127 8,136		177,724 177,824	9,772 9,782	9,394 9,404	9,016 9,026	8,638 8,648
	166,924	8,768	8,390	8,003			172,324	9,270	8,901	8,523			177,924		9,404 9,413		8,657
	167,024	8,777	8,399	8,021	7,643		172,524	9,289	8,911		8,155		178,024		9,422	9,044	8,666
167,025	167,124	8,787	8,409	8,031	7,653	172,525	172,624	9,298	8,920	8,542	8,164	178,025	178,124	9,810	9,432	9,054	8,676
	167,224	8,796	8,418	8,040	7,662		172,724	9,307	8,929	8,551	8,173		178,224		9,441		8,685
	167,324 167,424	8,805 8,814	8,427 8,436		7,671 7,680		172,824 172,924	9,317 9,326	8,939 8,948		8,183 8,192		178,324 178,424	9,828 9,837	9,450 9,459	9,072 9,081	8,694
	167,524			8,068			172,924		8,940 8,957				178,524		9,459 9,469		
	,•=•	-,	-,	2,300	.,		,•=1	2,300	2,30.	2,3.3	-,		···,•= ·		tinued		

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

If Your In	come ls		Num			If Your In	icome Is		Num			If Your Ir	icome Is		Num		
At	But not		of Depe			, At	But not			endents		At	But not			endents	
Least	over 178,624	0 9.856	1 9,478	2 9,100	3 8,722	Least 184,025	over 184,124	10.268	1 9,990	2 9,612	3 9,234	Least 189,525	over 189,624	10.870	10 501	10 122	3 9,745
	178,724	9,865	9,470 9,487	9,100	8,731		184,224		9,999	9,621	9,234	189,625		,	,	,	9,743
	178,824	9,875	9,497		8,741	184,225	184,324		'	9,630	9,252	189,725					9,764
	178,924	9,884	9,506	9,128	8,750	184,325	184,424			9,639	9,261	189,825	,				9,773
178,925 179,025	179,024 179,124	9,893 9,903	9,515 9,525	9,137 9,147	8,759 8,769	184,425 184,525	184,524 184,624			9,649 9,658	9,271 9,280	189,925 190,025					9,782
,	179,124	9,912	9,534	9,156	8,778	184,625	184,724			9,667	9,289		190,224				9,801
179,225	,	9,921	9,543	9,165	8,787	,	184,824			9,677	9,299		190,324				9,810
	179,424	9,930	9,552	9,174	8,796	184,825	184,924			9,686	9,308		190,424				
-, -	179,524 179,624	9,940 9,949	9,562 9,571	9,184 9,193	8,806 8,815	184,925	185,024 185,124			9,695 9,705	9,317 9,327	190,425	190,524 190,624				9,829 9,838
	179,024	9,949	9,580	9,202	,	185,125	185,224			9,703	9,327		190,024				9,847
	179,824	9,968	9,590	9,212		185,225	185,324			9,723	9,345		190,824				9,857
-	179,924	9,977	9,599	9,221	8,843	185,325	185,424			9,732	9,354		190,924				9,866
179,925	180,024	9,986	9,608	9,230	8,852	185,425	185,524	,	,	9,742	,	190,925	,	,		, , , , , , , , , , , , , , , , , , , ,	9,875
180,025 180,125	180,124 180,224	9,996	9,618 9,627	9,240 9,249	8,862 8,871	185,525 185,625	185,624 185,724	,	,	9,751 9,760	9,373 9,382		191,124 191,224				9,885 9,894
180,225	180,324		9,636	9,258	8,880	185,725	185,824			9,770	9,392	191,225	-				9,903
180,325	180,424	10,023	9,645	9,267	8,889	185,825	185,924	10,535	10,157	9,779	9,401	191,325	191,424	11,046	10,668	10,290	9,912
180,425	180,524		9,655	9,277	8,899	185,925	186,024	-	-	9,788	9,410	191,425	,	,	,		9,922
180,525 180,625	180,624 180,724	'	9,664 9,673	9,286 9,295	8,908 8,917	186,025 186,125	186,124 186,224			9,798 9,807	9,420 9,429		191,624 191,724				9,931 9,940
180,725	180,824	,	9,683	9,305	8,927	186,225	186,324			9,816	9,438		191,824				9,950
180,825	180,924		9,692	9,314	8,936	186,325	186,424	,	,	9,825	9,447		191,924				9,959
180,925	181,024	,	9,701	9,323	8,945	186,425	186,524			9,835	9,457		192,024				9,968
181,025	181,124 181,224	'	9,711 9,720	9,333 9,342	8,955 8,964	186,525 186,625	186,624 186,724	'	'	9,844 9,853	9,466 9,475	192,025	192,124 192,224				9,978 9,987
	181,324		9,720	9,342	8,973	186,725	186,824			,	9,475		192,324				'
	181,424		9,738	9,360	8,982	186,825	186,924			9,872	9,494		192,424	-		-	
181,425	181,524		9,748	9,370	8,992	186,925	187,024			9,881	9,503	192,425	,				
	181,624 181,724	'	9,757 9,766	9,379 9,388	9,001 9,010	187,025 187,125	187,124 187,224	,	,	9,891 9,900	9,513 9,522		192,624 192,724				
181,725	181,824		9,776	9,308	9,020	187,125	187,324			9,909	9,531	192,025	-				
,	181,924		9,785	9,407	9,029	187,325	187,424			9,918	9,540		192,924		-		-
181,925	182,024		9,794	9,416	9,038	187,425	187,524			9,928	9,550	192,925	,				
182,025	182,124		9,804	9,426	9,048	187,525	187,624			9,937	9,559	193,025	,	,	'	,	'
- , -	182,224 182,324	- , -	9,813 9,822	9,435 9,444	9,057 9,066	187,625 187,725	187,724 187,824			9,946 9,956	9,568 9,578		193,224 193,324				
182,325	182,424		9,831	9,453	9,075	187,825	187,924			9,965	9,587		193,424	,	'	,	,
	182,524		9,841	,	9,085		188,024			9,974	9,596		193,524	,	,	,	,
	182,624						188,124						193,624				
,	182,724 182,824		'				188,224 188,324						193,724 193,824	,	,	,	,
	182,924		9,878				188,424						193,924				
	183,024		9,887				188,524						194,024				
	183,124	'	9,897				188,624						194,124				
	183,224		9,906				188,724						194,224				
	183,324 183,424		9,915 9,924	9,537 9,546			188,824 188,924						194,324 194,424				
	183,524		9,934	,	,		189,024						194,424	,	,	,	,
	183,624		9,943	9,565	9,187		189,124					194,525	194,624	11,344	10,966	10,588	10,210
	183,724		,	9,574	,		189,224						194,724	,	,	,	,
	183,824		9,962	-			189,324						194,824 194,924				
	183,924 184,024		9,971 9.980		9,215 9.224		189,424 189,524						194,924	,	,	,	,
,510		,	2,000	0,002	~, _ _ (100,420	,	,		,	2,100	101,020			ninuod		

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

At			Num of Depe		
	But not		•	innente	
Least	over	0	1	2	3
195,025	195,124	11,391	11,013	10,635	,
195,125	195,224	11,400	11,022	,	10,266
195,225	195,324	11,409	11,031		10,275
195,325	195,424	11,418	11,040		10,284
195,425	195,524	11,428	11,050	10,672	
195,525	195,624	11,437	11,059	10,681	10,303
195,625	195,724	11,446	11,068	,	10,312
195,725	195,824	11,456	11,078	-	10,322
195,825	195,924	11,465	11,087	10,709	,
195,925	196,024	11,474	11,096		10,340
196,025	196,124	11,484	11,106	,	10,350
196,125	196,224	11,493	11,115	,	10,359
196,225	196,324	11,502	11,124	,	10,368
196,325	196,424	11,511	11,133		10,377
196,425	196,524	11,521	11,143	,	10,387
196,525	196,624	11,530	11,152	,	10,396
196,625	196,724	11,539	11,161	,	10,405
196,725	196,824	11,549	11,171		10,415
196,825	196,924	11,558	11,180	,	10,424
196,925	197,024	11,567	11,189	10,811 10,821	10,433
197,025 197,125	197,124	11,577 11,586	11,199 11,208		10,443 10,452
197,125	197,224 197,324	11,500	11,200	10,839	,
197,225	197,324	11,604	11,217	,	10,401
197,325	197,424	11,614	11,220	,	10,470
197,425	197,624	11,623	11,245	10,857	
197,625	197,024	11,632	11,245	,	10,409
197,725	197,824	11,642	11,264	10,886	
197,825	197,924	11,651	11,273		10,500
197,925	198,024	11,660	11,282		10,526
198,025	198,124	11,670	11,292		10,526
198,125	198,224	11,679	11,301	,	10,545
198,225	198,324	11,688	11,310		10,554
198,325	198.424	11,697	11,319	10.941	10,563
198,425	198,524	11,707	11,329	10,951	10,573

If Your In	come ls		Num of Dene	iber endents	
At Least	But not over	0		2	3
198,525	198,624	11,716	11,338	10,960	10,582
198,625	198,724	11,725	11,347	10,969	10,591
198,725	198,824	11,735	11,357	10,979	10,601
198,825	198,924	11,744	11,366	10,988	10,610
198,925	199,024	11,753	11,375	10,997	10,619
199,025	199,124	11,763	11,385	11,007	10,629
199,125	199,224	11,772	11,394	11,016	10,638
199,225	199,324	11,781	11,403	11,025	10,647
199,325	199,424	11,790	11,412	11,034	10,656
199,425	199,524	11,800	11,422	11,044	10,666
199,525	199,624	11,809	11,431	11,053	10,675
199,625	199,724	11,818	11,440	11,062	10,684
199,725	199,824	11,828	11,450	11,072	10,694
199,825	199,924	11,837	11,459	11,081	10,703
199,925	200,000	11,846	11,468	11,090	10,712

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

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Visit our website:

ftb.ca.gov

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

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

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

If Your Inc	come ls	of	Numbe Depend			If Your In	come ls		Numbe of Depend			If Your In	come ls		Numbe of Depend		
At	But not		•			At	But not					At	But not		•		
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
0 21,325	21,324 21,424	0 1	0 0	0 0	0 0	26,725 26,825	26,824 26,924	56 58	0 0	0 0	0	32,225	32,324 32,424	166 168	0 0	0 0	0 0
21,325	21,424	2	0	0	0	26,925	27,024	60	0	0	0	32,425	32,524	170	0	0	0
21,525	21,624	3	0	0	0	27,025	27,124	62	0	0	0	32,525	32,624	172	0	0	0
21,625	21,724	4	0	0	0	27,125	27,224	64	0	0	0	32,625	32,724	174	0	0	0
21,725	21,824	5	0	0	0	27,225	27,324	66	0	0	0	32,725	32,824	176	0	0	0
21,825	21,924	6	0	0	0	27,325	27,424	68	0	0	0	32,825	32,924	178	0	0	0
21,925	22,024	7	0	0	0	27,425	27,524	70	0	0	0	32,925	33,024	180	0	0	0
22,025	22,124	8	0	0	0	27,525	27,624	72	0	0	0	33,025	33,124	182	0	0	0
22,125 22,225	22,224	<u> </u>	0	0	0	27,025	27,724 27,824	74 76	0	0	0	33,125 33,225	33,224 33,324	184 186	00	00	0
22,225	22,324	11	0	0	0	27,825	27,924	78	0	0	0	33,325	33,324 33,424	188	0	0	0
22,425	22,524	12	0	0	0	27,925	28,024	80	0	0	0	33,425	33,524	190	0	0	0
22,525	22,624	13	0	0	0	28,025	28,124	82	0	0	0	33,525	33,624	192	0	0	0
22,625	22,724	14	0	0	0	28,125	28,224	84	0	0	0	33,625	33,724	194	0	0	0
22,725	22,824	15	0	0	0	28,225	28,324	86	0	0	0	33,725	33,824	196	0	0	0
22,825	22,924	16	0	0	0	28,325	28,424	88	0	0	0	33,825	33,924	198	0	0	0
22,925	23,024	17	0	0	0	28,425	28,524	90	0	0	0	33,925	34,024	200	0	0	0
23,025	23,124	18	0	0	0	28,525	28,624 28,724	92	0	0	0	34,025	34,124	202	0	0	0
23,125 23,225	23,224 23,324	<u>19</u> 20	0	0	0	28,625 28,725	28,724	<u>94</u> 96	0	0	0	34,125 34,225	34,224 34,324	204 206	0	00	0
23,225	23,324	20	0	0	0	28,825	28,924	90 98	0	0	0	34,225	34,324	200	0	0	0
23,425	23,524	22	0	0	0	28,925	29,024	100	0	0	0	34,425	34,524	210	0	0	0
23,525	23,624	23	0	0	0	29,025	29,124	102	0	0	0	34,525	34,624	212	0	0	0
23,625	23,724	24	0	0	0	29,125	29,224	104	0	0	0	34,625	34,724	214	0	0	0
23,725	23,824	25	0	0	0	29,225	29,324	106	0	0	0	34,725	34,824	216	0	0	0
23,825	23,924	26	0	0	0	29,325	29,424	108	0	0	0	34,825	34,924	218	0	0	0
23,925	24,024	27	0	0	0	29,425	29,524	110	0	0	0	34,925	35,024	220	0	0	0
24,025 24,125	24,124 24,224	28 29	0 0	0 0	0	29,525 29,625	29,624 29,724	112 114	0 0	0 0	0 0	35,025 35,125	35,124 35,224	222 224	0 0	0 0	0 0
24,125	24,224	30	0	0	0	29,025	29,724	114	0	0	0	35,125	35,324	224	0	0	0
24,325	24,424	31	0	0	ő	29,825	29,924	118	0	0	0	35,325	35,424	228	0	0	0
24,425	24,524	32	0	0	0	29,925	30,024	120	0	0	0	35,425	35,524	230	0	0	0
24,525	24,624	33	0	0	0	30,025	30,124	122	0	0	0	35,525	35,624	232	0	0	0
24,625	24,724	34	0	0	0	30,125	30,224	124	0	0	0	35,625	35,724	234	0	0	0
24,725	24,824	35	0	0	0	30,225	30,324	126	0	0	0	35,725	35,824	236	0	0	0
24,825	24,924	36	0	0	0	30,325	30,424	128	0	0	0	35,825	35,924	238	0	0	0
24,925 25,025	25,024 25,124	37 38	0	0	0	30,425 30,525	30,524 30,624	130 132	0	0 0	0	35,925 36,025	36,024 36,124	240 242	0	0	0
25,025	25,124	39	0	0	0	30,525	30,024	132	0	0	0	36,125	36,224	242	0	0	0
25,225	25,324	40	0	0	0	30,725	30,824	136	0	0	0	36,225	36,324	246	0	0	0
25,325	25,424	41	0	0	0	30,825	30,924	138	0	0	0	36,325	36,424	248	0	0	0
25,425	25,524	42	0	0	0	30,925	31,024	140	0	0	0	36,425	36,524	250	0	0	0
25,525	25,624	43	0	0	0	31,025	31,124	142	0	0	0	36,525	36,624	252	0	0	0
25,625	25,724	44	0	0	0	31,125	31,224	144	0	0	0	36,625	36,724	254	0	0	0
25,725	25,824	45	0	0	0	31,225	31,324	146	0	0	0	36,725	36,824	256	0	0	0
25,825 25,925	25,924 26,024	46 47	0 0	0	0	31,325 31,425	31,424 31,524	148 150	0	0	0	36,825 36,925	36,924 37,024	258 260	0	0 0	0
25,925 26,025	26,024	47	0	0 0	0	31,525	31,524	150	0	0	0	37,025	37,024	262	0	0	0
26,125	26,224	49	0	0	0	31,625	31,724	154	0	0	0	37,125	37,224	264	0	0	Ő
26,225	26,324	50	0	0	0	31,725	31,824	156	0	0	0	37,225	37,324	266	0	0	0
26,325	26,424	51	0	0	0	31,825	31,924	158	0	0	0	37,325	37,424	268	0	0	0
26,425	26,524	52	0	0	0	31,925	32,024	160	0	0	0	37,425	37,524	270	0	0	0
26,525	26,624	53	0	0	0	32,025	32,124	162	0	0	0	37,525	37,624	272	0	0	0
26,625	26,724	54	0	0	0	32,125	32,224	164	0	0	0	37,625	37,724	274	0	0	0
	_													Cont	inued or	ı next ı	page

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

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

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

At Least But not over 37,725 37,824 37,825 37,924 37,925 38,024 38,025 38,124 38,125 38,224 38,225 38,324 38,325 38,424 38,525 38,624 38,525 38,624 38,525 38,624 38,625 38,724 38,625 38,924 38,625 38,724 38,625 38,924 38,625 38,924 38,925 39,024 39,125 39,224 39,125 39,324 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,825 39,924 39,825 39,924 39,825 39,924 39,82	0 276 278 280 282 284 286 288 290 292 294 296 298 300 302 304 306 308 310 312	of Depend 1 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	At Least 43,225 43,325 43,425 43,525 43,525 43,525 43,525 43,525 43,255 43,925 44,025 44,125 44,225	But not over 43,324 43,424 43,524 43,524 43,624 43,724 43,824 43,924 44,024 44,124 44,224	0 386 388 390 392 394 396 398 400 402 404	of Depend 8 10 12 14 16 18 20 22	2 0 0 0 0 0 0 0 0	3 0 0 0 0 0 0	At Least 48,725 48,825 48,925 49,025 49,125 49,225	But not over 48,824 48,924 49,024 49,124 49,224 49,324	0 496 498 500 502 504 506 508	of Depen 1 118 120 122 124 126 128 130	2 0 0 0 0 0 0 0 0	3 0 0 0 0 0 0
37,725 37,824 37,825 37,924 37,925 38,024 38,025 38,124 38,125 38,224 38,225 38,324 38,225 38,324 38,225 38,324 38,225 38,324 38,525 38,624 38,525 38,624 38,525 38,624 38,625 38,724 38,725 38,824 38,825 38,924 39,025 39,024 39,125 39,224 39,125 39,224 39,255 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,825	276 278 280 282 284 286 288 290 292 294 296 298 300 302 304 306 308 310 312		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	43,225 43,325 43,425 43,525 43,625 43,725 43,825 43,925 44,025 44,125 44,225	43,324 43,424 43,524 43,624 43,724 43,824 43,924 44,024 44,124 44,224	386 388 390 392 394 396 398 400 402	8 10 12 14 16 18 20	0 0 0 0 0	0 0 0 0 0	48,725 48,825 48,925 49,025 49,125	48,824 48,924 49,024 49,124 49,224	496 498 500 502 504 506	118 120 122 124 126 128	0 0 0 0 0 0	0 0 0 0 0
37,825 37,924 37,925 38,024 38,025 38,124 38,125 38,224 38,225 38,324 38,225 38,324 38,325 38,424 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,625 38,724 38,725 38,824 38,925 39,024 39,025 39,124 39,125 39,224 39,125 39,224 39,325 39,424 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,825 39,924 39,825 39,924 39,825 39,924 39,825	278 280 282 284 286 290 292 294 296 298 300 302 304 306 308 310 312		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	43,325 43,425 43,525 43,625 43,725 43,825 43,925 44,025 44,125 44,225	43,424 43,524 43,624 43,724 43,824 43,924 44,024 44,124 44,224	388 390 392 394 396 398 400 402	10 12 14 16 18 20	0 0 0 0	0 0 0 0	48,825 48,925 49,025 49,125	48,924 49,024 49,124 49,224	498 500 502 504 506	120 122 124 126 128	0 0 0 0 0	0 0 0 0
38,025 38,124 38,125 38,224 38,225 38,324 38,325 38,424 38,325 38,424 38,525 38,524 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,625 38,724 38,725 38,824 38,725 38,824 38,925 39,024 39,025 39,124 39,125 39,224 39,125 39,325 39,424 39,525 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,224 40,225 40,324 40,225	282 284 286 290 292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	43,525 43,625 43,725 43,825 43,925 44,025 44,025 44,125 44,225	43,624 43,724 43,824 43,924 44,024 44,124 44,224	392 394 396 398 400 402	14 16 18 20	0 0 0	0 0 0	49,025 49,125	49,124 49,224	502 504 506	124 126 128	0 0 0 0	0 0 0
38,125 38,224 38,225 38,324 38,325 38,424 38,325 38,244 38,325 38,244 38,525 38,524 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,625 38,724 38,725 38,824 38,825 38,924 39,025 39,024 39,025 39,024 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,224 40,225 40,324 40,225	284 286 288 290 292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	43,625 43,725 43,825 43,925 44,025 44,125 44,225	43,724 43,824 43,924 44,024 44,124 44,224	394 396 398 400 402	16 18 20	0	0	49,125	49,224	504 506	126 128	0 0 0	0
38,225 38,324 38,325 38,424 38,325 38,424 38,325 38,524 38,525 38,524 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,725 38,824 38,725 38,824 38,725 38,924 39,025 39,024 39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,825 39,924 39,825 39,924 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,224 40,225 40,324 40,225	286 288 290 292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	43,725 43,825 43,925 44,025 44,125 44,225	43,824 43,924 44,024 44,124 44,224	396 398 400 402	18 20	0	0		,	506	128	0 0	0
38,325 38,424 38,425 38,524 38,525 38,624 38,525 38,624 38,525 38,624 38,525 38,624 38,725 38,824 38,725 38,824 38,725 38,824 38,825 38,924 39,025 39,024 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	288 290 292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	43,825 43,925 44,025 44,125 44,225	43,924 44,024 44,124 44,224	398 400 402	20			49,225	49,324			0	
38,425 38,524 38,525 38,624 38,525 38,624 38,625 38,724 38,725 38,824 38,825 38,924 38,925 39,024 39,025 39,124 39,125 39,224 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,725 39,824 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	290 292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	43,925 44,025 44,125 44,225	44,024 44,124 44,224	400 402		0				508	130		
38,525 38,624 38,625 38,724 38,725 38,824 38,725 38,824 38,825 38,924 39,025 39,024 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,725 39,824 39,825 39,924 39,825 39,924 39,825 39,924 40,025 40,24 40,025 40,24 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	292 294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0	44,025 44,125 44,225	44,124 44,224	402	22	0	0	49,325	49,424		100	0	0
38,625 38,724 38,725 38,824 38,825 38,924 38,925 39,024 39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,725 39,824 39,725 39,824 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	294 296 298 300 302 304 306 308 310 312	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0	44,125 44,225	44,224		24	0	0	49,425	49,524	510 512	132 134	0 0	0
38,725 38,824 38,825 38,924 38,925 39,024 39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,825 39,924 40,025 40,024 40,025 40,244 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	296 298 300 302 304 306 308 310 312	0 0 0 0 0	0 0 0 0 0	0 0 0	44,225			24 26	0 0	0 0	49,525 49,625	49,624 49,724	512 514	134	0	0 0
38,825 38,924 38,925 39,024 39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,325 40,325 40,424 40,425 40,524	298 300 302 304 306 308 310 312	0 0 0 0 0	0 0 0 0	0 0		44,324	404	28	0	0	49,025	49,824	516	138	0	0
38,925 39,024 39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,524 39,525 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,725 39,824 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,225 40,324 40,325 40,424 40,425 40,524	300 302 304 306 308 310 312	0 0 0 0	0 0 0	0	44,325	44,424	408	30	0	0	49,825	49,924	518	140	0	0
39,025 39,124 39,125 39,224 39,225 39,324 39,325 39,424 39,525 39,524 39,525 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,424 40,425 40,524	302 304 306 308 310 312	0 0 0	0 0		44,425	44,524	410	32	0	0	49,925	50,024	520	142	Ũ	0
39,125 39,224 39,225 39,324 39,325 39,424 39,325 39,524 39,525 39,624 39,525 39,624 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,424 40,425 40,524	304 306 308 310 312	0			44,525	44,624	412	34	0	0	50,025	50,124	522	144	0	0
39,325 39,424 39,425 39,524 39,525 39,624 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,425	308 310 312	-		0	44,625	44,724	414	36	0	0	50,125	50,224	524	146	0	0
39,425 39,524 39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,425	310 312	0	0	0	44,725	44,824	416	38	0	0	50,225	50,324	526	148	0	0
39,525 39,624 39,625 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,425	312		0	0	44,825	44,924	418	40	0	0	50,325	50,424	528	150	0	0
39,625 39,724 39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,225 40,324 40,325 40,425		0	0	0	44,925	45,024	420	42	0	0	50,425	50,524	530	152	0	0
39,725 39,824 39,825 39,924 39,925 40,024 40,025 40,124 40,125 40,224 40,225 40,324 40,325 40,425	314	0	0	0	45,025	45,124	422	44	0	0	50,525	50,624	532	154	0	0
39,825 39,924 39,925 40,024 40,025 40,124 40,125 40,224 40,225 40,324 40,325 40,424 40,425 40,524	0.1.0	0	0	0	45,125	45,224	424	46	0	0	50,625	50,724	534	156	0	0
39,925 40,024 40,025 40,124 40,125 40,224 40,225 40,324 40,325 40,424 40,425 40,524		0	0	0	45,225	45,324	426	48	0	0	50,725	50,824	536	158	0	0
40,025 40,124 40,125 40,224 40,225 40,324 40,325 40,424 40,425 40,524		0	0	0	45,325	45,424	428	50 52	0	0	50,825	50,924	538	160 164	0	0
40,125 40,224 40,225 40,324 40,325 40,424 40,425 40,524		0	0	0	45,425	45,524 45,624	430 432	52 54	0 0	0	50,925 51.025	51,024 51,124	542 546	168	0	0 0
40,225 40,324 40,325 40,424 40,425 40,524		0	0	0	45,525	45,024	432 434	56	0	0	51,025	51,124	550	172	0	0
40,325 40,424 40,425 40,524		0	0	0	45,725	45,824	436	58	0	0	51,225	51,324	554	176	0	0
40,425 40,524		0	0	Ő	45,825	45,924	438	60	Ő	Ő	51,325	51,424	558	180	0	0
		0	0	0	45,925	46,024	440	62	0	0	51,425	51,524	562	184	0	0
40,525 40,624	332	0	0	0	46,025	46,124	442	64	0	0	51,525	51,624	566	188	0	0
40,625 40,724	334	0	0	0	46,125	46,224	444	66	0	0	51,625	51,724	570	192	0	0
40,725 40,824	336	0	0	0	46,225	46,324	446	68	0	0	51,725	51,824	574	196	0	0
40,825 40,924		0	0	0	46,325	46,424	448	70	0	0	51,825	51,924	578	200	0	0
40,925 41,024		0	0	0	46,425	46,524	450	72	0	0	51,925	52,024	582	204	0	0
41,025 41,124		0	0	0	46,525	46,624	452	74	0	0	52,025	52,124	586	208	0	0
41,125 41,224 41,225 41,324		0	00	0	46,625	46,724 46,824	454 456	76 78	0	0	52,125 52,225	52,224 52,324	<u>590</u> 594	212 216	0	0
41,325 41,424		0	0	0	40,725	40,824 46,924	450	80	0	0	52,225	52,324 52,424	594 598	220	0	0
41,425 41,524		0	0	0	46,925	40,324	460	82	0	0	52,325	52,524	602	224	0	0
41,525 41,624		0	0	0	47,025	47,124	462	84	0	0	52,525	52,624	606	228	0	0
41,625 41,724		0	0	0	47,125	47,224	464	86	0	0	52,625	52,724	610	232	0	0
41,725 41,824	356	0	0	0	47,225	47,324	466	88	0	0	52,725	52,824	614	236	0	0
41,825 41,924		0	0	0	47,325	47,424	468	90	0	0	52,825	52,924	618	240	0	0
41,925 42,024		0	0	0	47,425	47,524	470	92	0	0	52,925	53,024	622	244	0	0
42,025 42,124		0	0	0	47,525	47,624	472	94	0	0	53,025	53,124	626	248	0	0
42,125 42,224		0	0	0	47,625	47,724	474	96	0	0	53,125	53,224	630	252	0	0
42,225 42,324		0	0	0	47,725	47,824	476	98	0	0	53,225	53,324	634	256	0	0
42,325 42,424		0	0	0	47,825	47,924	478	100	0	0	53,325	53,424	638	260	0	0
42,425 42,524 42,525 42,624		0 0	0 0	0	47,925 48,025	48,024 48,124	480 482	102 104	0	0	53,425 53,525	53,524 53,624	642 646	264 268	0	0 0
42,525 42,624 42,625 42,724		0	0	0	48,025	40,124 48,224	402 484	104	0	0	53,625	53,024 53,724	650	200 272	0	0
42,725 42,824		0	0	0	48,225	48,324	486	100	0	0	53,725	53,824	654	276	0	0
42,825 42,924		0	0	0	48,325	48,424	488	110	0	Ő	53,825	53,924	658	280	0	0
42,925 43,024		2	0	0	48,425	48,524	490	112	0	0	53,925	54,024	662	284	0	0
43,025 43,124		4	0	0	48,525	48,624	492	114	0	0	54,025	54,124	666	288	0	0
43,125 43,224	384	6	0	0	48,625	48,724	494	116	0		54,025	J4, IZ4	000			

(continued)

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

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

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

If Your Inc	come ls		Numb of Depen			If Your In	come ls		Numb of Deper			If Your Inc	come Is		Numb of Deper		
At Least	But not over	0	01 Depen 1	2	3	At Least	But not over	0	01 Depei 1	2	3	At Least	But not over	0	01 Depei 1	2	3
54,225	54,324	674	296	0	0	59,725	59,824	894	516	138	0	65,225	65,324	1,161	783	405	27
54,325	54,424	678	300	Ő	Ő	59,825	59,924	898	520	142	Ő	65,325	65,424	1,167	789	411	33
54,425	54,524	682	304	0	0	59,925	60,024	902	524	146	0	65,425	65,524	1,173	795	417	39
54,525	54,624	686	308	0	0	60,025	60,124	906	528	150	0	65,525	65,624	1,179	801	423	45
54,625	54,724	690	312	0	0	60,125	60,224	910	532	154	0	65,625	65,724	1,185	807	429	51
54,725	54,824	694	316	0	0	60,225	60,324	914	536	158	0	65,725	65,824	1,191	813	435	57
54,825	54,924	698	320	0	0	60,325	60,424	918	540	162	0	65,825	65,924	1,197	819	441	63
54,925	55,024	702	324	0	0	60,425	60,524	922	544	166	0	65,925	66,024	1,203	825	447	69
55,025	55,124	706	328	0	0	60,525	60,624	926	548	170	0	66,025	66,124	1,209	831	453	75
55,125	55,224	710	332	0	0	60,625	60,724	930	552	174	0	66,125	66,224	1,215	837	459	81
55,225 55,325	55,324 55,424	714 718	336 340	0 0	0	60,725 60,825	60,824 60,924	934 938	556 560	178 182	0	66,225 66,325	66,324 66,424	1,221 1,227	843 849	465 471	87 93
55,425	55,524	722	340	0	0	60,825	61,024	930	560	186	0	66,425	66,524	1,233	855	471	93
55,525	55,624	726	348	0	0	61,025	61,124	942 946	568	190	0	66,525	66,624	1,233	861	483	105
55,625	55,724	730	352	0 0	0	61,125	61,224	950	572	194	Ő	66,625	66,724	1,245	867	489	111
55,725	55,824	734	356	0	0	61,225	61,324	954	576	198	0	66,725	66,824	1,251	873	495	117
55,825	55,924	738	360	0 0	0	61,325	61,424	958	580	202	Ő	66,825	66,924	1,257	879	501	123
55,925	56,024	742	364	0	0	61,425	61,524	962	584	206	0	66,925	67,024	1,263	885	507	129
56,025	56,124	746	368	0	0	61,525	61,624	966	588	210	0	67,025	67,124	1,269	891	513	135
56,125	56,224	750	372	0	0	61,625	61,724	970	592	214	0	67,125	67,224	1,275	897	519	141
56,225	56,324	754	376	0	0	61,725	61,824	974	596	218	0	67,225	67,324	1,281	903	525	147
56,325	56,424	758	380	2	0	61,825	61,924	978	600	222	0	67,325	67,424	1,287	909	531	153
56,425	56,524	762	384	6	0	61,925	62,024	982	604	226	0	67,425	67,524	1,293	915	537	159
56,525	56,624	766	388	10	0	62,025	62,124	986	608	230	0	67,525	67,624	1,299	921	543	165
56,625	56,724	770	392	14	0	62,125	62,224	990	612	234	0	67,625	67,724	1,305	927	549	171
56,725	56,824	774	396	18	0	62,225	62,324	994	616	238	0	67,725	67,824	1,311	933	555	177
56,825 56,925	56,924 57,024	778 782	400 404	22 26	0	62,325 62,425	62,424 62,524	998 1,002	620 624	242 246	0	67,825 67,925	67,924 68,024	1,317 1,323	939 945	561 567	183 189
57,025	57,024	786	404	30	0	62,525	62,624	1,002	628	240	0	68,025	68,124	1,323	945 951	573	195
57,125	57,224	790	412	34	0	62,625	62,724	1,000	632	254	0	68,125	68,224	1,335	957	579	201
57,225	57,324	794	416	38	0	62,725	62,824	1,014	636	258	0	68,225	68,324	1,341	963	585	207
57,325	57,424	798	420	42	Ő	62,825	62,924	1,018	640	262	Ő	68,325	68,424	1,347	969	591	213
57,425	57,524	802	424	46	0	62,925	63,024	1,023	645	267	0	68,425	68,524	1,353	975	597	219
57,525	57,624	806	428	50	0	63,025	63,124	1,029	651	273	0	68,525	68,624	1,359	981	603	225
57,625	57,724	810	432	54	0	63,125	63,224	1,035	657	279	0	68,625	68,724	1,365	987	609	231
57,725	57,824	814	436	58	0	63,225	63,324	1,041	663	285	0	68,725	68,824	1,371	993	615	237
57,825	57,924	818	440	62	0	63,325	63,424	1,047	669	291	0	68,825	68,924	1,377	999	621	243
57,925	58,024	822	444	66	0	63,425	63,524	1,053	675	297	0	68,925	69,024	1,383	1,005	627	249
58,025	58,124	826	448	70	0	63,525	63,624	1,059	681	303	0	69,025	69,124	1,389	1,011	633	255
58,125	58,224	830	452	74	0	63,625	63,724	1,065	687	309	0	69,125	69,224	1,395	1,017	639	261
58,225	58,324	834	456	78	0	63,725	63,824		693	315	0	69,225 60,225		1,401	1,023	645	267
58,325 58,425	58,424 58,524	838 842	460 464	82 86	0	63,825 63,925		1,077 1,083	699 705	321 327	0	69,325 69,425	69,424 69,524		1,029	651 657	273 279
56,425 58,525	56,524 58,624	846	464	90	0	64,025		1,089	705	333	0	69,425	69,524 69,624		1,035	663	279
58,625	58,724	850	472	94	0	64.125	64,224		717	339	0	69.625	69,724		1,047	669	203
58,725	58,824	854	476	98	0	64,225	64,324		723	345	0	69,725	69,824	1,431	1,053	675	297
58,825	58,924	858	480	102	0	64,325	64,424	1,107	729	351	0	69,825	69,924		1,059	681	303
58,925	59,024	862	484	106	0	64,425	64,524		735	357	0	69,925	70,024		1,065	687	309
59,025	59,124	866	488	110	0	64,525	64,624		741	363	0	70,025	70,124	,	1,071	693	315
59,125	59,224	870	492	114	0	64,625	64,724	1,125	747	369	0	70,125	70,224		1,077	699	321
59,225	59,324	874	496	118	0	64,725	64,824		753	375	0	70,225	70,324	1,461	1,083	705	327
59,325	59,424	878	500	122	0	64,825	64,924		759	381	3	70,325	70,424		1,089	711	333
59,425	59,524	882	504	126	0	64,925	-	1,143	765	387	9	70,425	70,524		1,095	717	339
59,525	59,624	886	508	130	0	65,025	65,124	,	771	393	15	70,525	70,624		1,101	723	345
59,625	59,724	890	512	134	0	65,125	65,224	1,155	777	399	21	70,625	70,724	1,485	1,107	729	351

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

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If Your Inc	come ls		Num			If Your In	come ls		Num			If Your In	come ls		Num		
At	But not		of Depe			At	But not		of Depe			At	But not		of Depe		
Least	over	0	1	2	3	Least	over	0	1	2	3	Least	over	0	1	2	3
70,725 70,825	70,824 70,924	1,491 1,497	1,113 1,119	735 741	357 363	76,225	76,324 76,424	1,833 1,841	1,455 1,463	1,077 1,085	699 707	81,725 81,825	81,824 81,924	2,273 2,281	1,895 1,903	1,517 1,525	1,139 1,147
70,825	70,924	1,497	1,125	741	369	76,425	76,524	1,849	1,403	1,005	715	81,925	82,024	2,281	1,903	1,533	1,147
71,025	71,124	1,509	1,131	753	375	76,525	76,624	1,857	1,479	1,101	723	82,025	82,124	2,297	1,919	1,541	1,163
71,125	71,224	1,515	1,137	759	381	76,625	76,724	1,865	1,487	1,109	731	82,125	82,224	2,305	1,927	1,549	1,171
71,225	71,324	1,521	1,143	765	387	76,725	76,824	1,873	1,495	1,117	739	82,225	82,324	2,313	1,935	1,557	1,179
71,325	71,424	1,527	1,149	771	393	76,825	76,924	1,881	1,503	1,125	747	82,325	82,424	2,321	1,943	1,565	1,187
71,425	71,524 71,624	1,533 1,539	1,155 1,161	777 783	399 405	76,925	77,024 77,124	1,889 1,897	1,511 1,519	1,133 1,141	755 763	82,425 82,525	82,524 82,624	2,329 2,337	1,951 1,959	1,573 1,581	1,195 1,203
71,625	71,724	1,545	1,167	789	411	77,125	77,224	1,905	1,527	1,149	771	82,625	82,724	2,345	1,967	1,589	1,211
71,725	71,824	1,551	1,173	795	417	77,225	77,324	1,913	1,535	1,157	779	82,725	82,824	2,353	1,975	1,597	1,219
71,825	71,924	1,557	1,179	801	423	77,325	77,424	1,921	1,543	1,165	787	82,825	82,924	2,361	1,983	1,605	1,227
71,925	72,024	1,563	1,185	807	429	77,425	77,524	1,929	1,551	1,173	795	82,925	83,024	2,369	1,991	1,613	1,235
72,025	72,124	1,569	1,191	813	435	77,525	77,624	1,937	1,559	1,181	803	83,025	83,124	2,377	1,999	1,621	1,243
72,125	72,224	<u>1,575</u> 1,581	1,197 1,203	<u>819</u> 825	441 447	77,625	77,724 77,824	1,945 1,953	1,567 1,575	<u>1,189</u> 1,197	811 819	83,125 83,225	83,224 83,324	2,385 2,393	2,007 2,015	1,629 1,637	1,251 1,259
72,225	72,324	1,581	1,203	825 831	447 453	77,825	77,924	1,953	1,575	1,197	819	83,225	83,324 83,424	2,393	2,015	1,637	1,259
72,425	72,524	1,593	1,215	837	459	77,925	78,024	1,969	1,591	1,213	835	83,425	83,524	2,409	2,031	1,653	1,275
72,525	72,624	1,599	1,221	843	465	78,025	78,124	1,977	1,599	1,221	843	83,525	83,624	2,417	2,039	1,661	1,283
72,625	72,724	1,605	1,227	849	471	78,125	78,224	1,985	1,607	1,229	851	83,625	83,724	2,425	2,047	1,669	1,291
72,725	72,824	1,611	1,233	855	477	78,225	78,324	1,993	1,615	1,237	859	83,725	83,824	2,433	2,055	1,677	1,299
72,825	72,924	1,617	1,239	861 867	483	78,325	78,424	2,001	1,623	1,245	867 875	83,825	83,924	2,441	2,063	1,685 1,693	1,307
72,925 73,025	73,024 73,124	1,623 1,629	1,245 1,251	873	489 495	78,425	78,524 78,624	2,009 2,017	1,631 1,639	1,255	883	83,925 84,025	84,024 84,124	2,449 2,457	2,071 2,079	1,701	1,315 1,323
73,125	73.224	1.635	1,257	879	501	78,625	78,724	2,017	1,647	1,269	891	84.125	84,224	2,465	2,073	1,709	1,331
73,225	73,324	1,641	1,263	885	507	78,725	78,824	2,033	1,655	1,277	899	84,225	84,324	2,473	2,095	1,717	1,339
73,325	73,424	1,647	1,269	891	513	78,825	78,924	2,041	1,663	1,285	907	84,325	84,424	2,481	2,103	1,725	1,347
73,425	73,524	1,653	1,275	897	519	78,925	79,024	2,049	1,671	1,293	915	84,425	84,524	2,489	2,111	1,733	1,355
73,525	73,624	1,659	1,281	903	525	79,025	79,124	2,057	1,679	1,301	923	84,525	84,624	2,497	2,119	1,741	1,363
73,625	73,724 73,824	<u>1,665</u> 1,671	1,287 1,293	909 915	531 537	79,125	79,224 79,324	2,065	<u>1,687</u> 1,695	<u>1,309</u> 1,317	931 939	84,625 84,725	84,724 84,824	2,505 2,513	2,127 2,135	<u>1,749</u> 1,757	1,371 1,379
73,825	73,924	1,677	1,299	921	543	79,325	79,424	2,070	1,703	1,325	947	84,825	84,924	2,521	2,143	1,765	1.387
73,925	74,024	1,683	1,305	927	549	79,425	79,524	2,089	1,711	1,333	955	84,925	85,024	2,529	2,151	1,773	1,395
74,025	74,124	1,689	1,311	933	555	79,525	79,624	2,097	1,719	1,341	963	85,025	85,124	2,537	2,159	1,781	1,403
74,125	74,224	1,695	1,317	939	561	79,625	79,724	2,105	1,727	1,349	971	85,125	85,224	2,545	2,167	1,789	1,411
74,225	74,324	1,701	1,323	945	567	79,725	79,824	2,113	1,735	1,357	979	85,225	85,324	2,553	2,175	1,797	1,419
74,325	74,424 74,524	1,707 1,713	1,329 1,335	951 957	573 579	79,825	79,924 80,024	2,121 2,129	1,743 1,751	1,365 1,373	987 995	85,325 85,425	85,424 85,524	2,561 2,569	2,183 2,191	1,805 1,813	1,427 1,435
74,525	74,624	1,719	1,341	963	585	80,025	80,124	2,123	1,759	1,381	1,003	85,525	85,624	2,505	2,199	1,821	1,443
74,625	74,724	1,725	1,347	969	591	80,125	80,224	2,145	1,767	1,389	1,011	85,625	85,724	2,585	2,207	1,829	1,451
74,725	74,824	1,731	1,353	975	597	80,225	80,324					85,725	85,824	2,593	2,215	1,837	1,459
74,825	74,924		1,359	981	603	80,325	80,424		1,783			85,825	85,924		2,223		
74,925		1,743	1,365	987	609	80,425	80,524		1,791			85,925	86,024		2,231		
75,025 75,125	75,124 75,224	1,749	1,371 1,377	993 999	615 621	80,525 80,625	80,624 80,724	2,177	1,799		1,043	86,025 86,125	86,124	2,617		1,861	1,483
75,125	75,324	,	1,383	1,005	627	80,025	80,824			1,429 1,437		86,225	86,224 86,324			1,869 1,877	
75,325		1,767	1,389	1,003	633	80,825	80,924	2,201			1,067	86,325	86,424				1,507
75,425	,	1,773		1,017	639	80,925	81,024	2,209			1,075	86,425	86,524			1,893	
75,525		1,779	1,401	1,023	645	81,025	81,124	2,217		1,461		86,525	86,624			1,901	
75,625		1,785	1,407	1,029	651	81,125	81,224	2,225		1,469	1,091	86,625	86,724	2,665	2,287		1,531
75,725 75,825	-	1,793 1,801	1,415	1,037 1,045	659 667	81,225 81,325	81,324 81,424	2,233 2,241	1,855	1,477 1,485	1,099	86,725 86,825	86,824 86,924	2,673 2,681		1,917 1,925	
75,825		1,801	1,423 1,431	1,045	675	81,325	81,424		,	1,485		86,925	87,024		2,303 2,311		
76,025		1,817	1,439		683	81,525	81,624			1,501		87,025	87,124			1,933	
76,125	76,224		1,447		691	81,625	81,724		1,887			87,125	87,224				
															ntinued		

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At LeastBut not over012387,22587,3242,7132,3351,9571,57987,22587,4242,7212,3431,9651,58792,72592,8243,2182,8402,4622,08492,72592,8243,2272,8492,4712,09387,22587,5242,7292,3511,9731,59592,72592,8243,2272,8492,4712,09387,52587,6242,7372,3591,9811,60393,72587,7242,7452,3671,9891,61193,22593,2243,2642,8682,4002,11298,887,72587,8242,7532,3751,9971,61993,22593,2243,2642,8862,5082,13093,22593,2243,2642,8862,5082,13098,888,0242,7712,3932,0151,63793,52588,1242,7812,4032,0251,64793,52593,6243,2922,9142,5662,15899,188,22588,2242,8182,4402,0621,68493,52593,9243,3202,9422,5642,18693,52593,9243,3292,9512,5732,19599,188,62588,7242,8462,4682,0901,71294,22594,3243,3482,9702,5922,214 </th <th>If Your Inc</th> <th>come ls</th> <th></th> <th>Num of Depe</th> <th></th> <th></th> <th>If Your In</th> <th>come ls</th> <th></th> <th>Num of Depe</th> <th></th> <th></th> <th>If You</th>	If Your Inc	come ls		Num of Depe			If Your In	come ls		Num of Depe			If You
97.226 87.324 2.713 2.335 1.967 1.579 92.725 92.824 3.218 2.440 2.462 2.084 93.1 87.426 87.324 2.737 2.355 1.973 1.595 92.825 93.025 93.124 3.265 2.686 2.460 2.102 98.1 87.265 87.742 2.737 2.356 1.997 1.519 93.025 93.024 3.264 2.686 2.460 2.102 98.1 87.265 87.742 2.732 2.375 1.997 1.619 93.225 93.244 3.264 2.866 2.500 2.139 98.1 87.265 88.024 2.771 2.383 2.005 1.637 93.255 93.624 3.203 2.965 2.172 1.949 94.1 88.126 88.124 2.181 2.404 2.067 1.664 93.625 93.724 3.203 2.961 2.573 2.199 94.124 3.302 2.961 2.573 2.199 <t< th=""><th></th><th></th><th>n</th><th></th><th></th><th>3</th><th></th><th></th><th>n</th><th></th><th></th><th>3</th><th>Le</th></t<>			n			3			n			3	Le
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90,225 90,324 2,985 2,607 2,229 1,851 90,325 90,424 2,994 2,616 2,238 1,860 90,425 90,524 3,004 2,626 2,248 1,870 90,525 90,624 3,013 2,635 2,257 1,879 90,625 90,724 3,022 2,644 2,266 1,888 90,725 90,824 3,041 2,663 2,285 1,907 90,725 90,824 3,041 2,663 2,285 1,907 90,825 91,924 3,050 2,672 2,294 1,916 90,925 91,124 3,060 2,682 2,304 1,926 91,225 91,324 3,069 2,691 2,313 1,935 91,225 91,324 3,067 2,700 2,322 1,944 91,525 91,624 3,067 2,709 2,331 1,953 91,425 91,524 3,067 2,709 2,331 1,953 91,525 91,624 3,165 2,778 2,406 <th></th> <th></th> <th>2,967</th> <th></th> <th>2,211</th> <th></th> <th>95,525</th> <th>95,624</th> <th></th> <th>3,100</th> <th>2,722</th> <th></th> <th></th>			2,967		2,211		95,525	95,624		3,100	2,722		
90,32590,4242,9942,6162,2381,86090,42590,5243,0042,6262,2481,87090,52590,6243,0132,6352,2571,87990,52590,7243,0222,6442,2661,88890,72590,8243,0322,6542,2761,87990,82590,9243,0412,6632,2851,90790,82591,0243,0502,6722,2941,91690,92591,0243,0502,6722,2941,91691,25591,2243,0602,6822,3041,92691,25591,3243,0692,6912,3131,93591,25591,6243,0782,7002,3221,94491,52591,6243,1062,7872,38191,52591,6243,1062,7872,3501,92191,52591,6243,1062,7372,3591,98191,72591,8243,1052,7372,3591,98191,72591,8243,1422,7652,3872,00091,92592,0243,1432,7562,3872,00991,92592,2243,1422,7652,3872,00991,92592,2243,1422,7652,3872,00991,92592,2243,1422,7652,3872,00991,92592,2243,1422,7652,3872,00992,22592,2243,1712,737						-		-	-				-
90,42590,5243,0042,6262,2481,87090,52590,6243,0132,6352,2571,87990,62590,7243,0222,6442,2661,88890,72590,8243,0322,6542,2761,88890,72590,8243,0322,6542,2761,88890,82590,9243,0412,6632,2851,90790,82591,9243,0502,6722,2941,91690,92591,1243,0602,6822,3041,92691,12591,2243,0692,6912,3111,93591,22591,3243,0782,7002,3221,94491,22591,3243,0772,7192,3311,95391,52591,6243,1062,7282,3501,97291,52591,6243,1062,7282,3501,97291,52591,6243,1062,7282,3501,97291,52591,6243,1062,7282,3501,97291,52591,8243,1342,7562,3782,00091,72591,8243,1342,7562,3782,00091,72591,8243,1342,7562,3782,00091,82591,9243,1342,7562,3782,00091,82591,9243,1342,7562,3782,00091,82591,9243,1532,7752,3972,01992,02592,1243,153													
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90,725 90,824 3,032 2,654 2,276 1,898 90,825 90,924 3,041 2,663 2,285 1,907 90,925 91,024 3,050 2,672 2,294 1,916 90,925 91,024 3,050 2,672 2,294 1,916 91,025 91,124 3,060 2,682 2,304 1,926 91,225 91,324 3,078 2,700 2,313 1,935 91,225 91,324 3,078 2,700 2,322 1,944 91,325 91,424 3,087 2,700 2,331 1,953 91,425 91,524 3,097 2,719 2,341 1,963 91,525 91,624 3,106 2,728 2,350 1,972 91,625 91,724 3,115 2,737 2,359 1,981 91,525 91,824 3,125 2,747 2,369 1,991 91,525 91,824 3,125 2,747 2,369 1,991 91,255 91,824 3,134 2,756 2,378 <													
90,82590,9243,0412,6632,2851,90790,92591,0243,0502,6722,2941,91690,92591,1243,0602,6822,3041,92691,12591,2243,0692,6912,3131,93591,22591,3243,0782,7002,3221,94491,32591,4243,0872,7092,3311,95391,42591,5243,0972,7192,3411,96391,52591,6243,1152,7772,3591,97291,52591,6243,1152,7772,3591,98191,52591,8243,1252,7472,3691,99191,52591,9243,1342,7652,3782,00091,82591,9243,1432,7652,3782,00091,82592,2243,1622,7842,4062,02892,02592,1243,1532,7752,3972,01992,02592,2243,1622,7842,4062,02892,22592,3243,1712,7932,4152,03792,22592,2243,1802,8022,42492,52592,6243,1992,8122,43492,52592,6243,1992,8122,43492,52592,6243,1992,8212,44392,52592,6243,1992,8212,43492,52592,6243,1992,8212,43492,52592,624 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th></th> <th></th>								-					
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91,225 91,324 3,078 2,700 2,322 1,944 91,325 91,424 3,087 2,709 2,331 1,953 91,425 91,524 3,097 2,719 2,341 1,963 91,525 91,624 3,106 2,728 2,350 1,972 91,525 91,724 3,115 2,737 2,359 1,981 91,525 91,724 3,115 2,737 2,359 1,981 91,525 91,824 3,125 2,747 2,369 1,991 91,525 91,824 3,125 2,747 2,369 1,991 91,825 91,924 3,134 2,756 2,378 2,000 91,925 92,024 3,143 2,765 2,387 2,009 92,025 92,124 3,153 2,775 2,397 2,019 92,225 92,324 3,171 2,793 2,415 2,037 92,225 92,324 3,171 2,793 2,415 2,037 92,225 92,324 3,180 2,802 2,424 <	91,025	91,124	3,060	2,682	2,304	1,926	96,525	96,624	3,571	3,193	2,815	2,437	
91,32591,4243,0872,7092,3311,95391,42591,5243,0972,7192,3411,96391,52591,6243,1062,7282,3501,97291,52591,6243,1062,7282,3501,97291,52591,7243,1152,7372,3591,98191,72591,8243,1252,7472,3691,99191,82591,9243,1342,7562,3782,00091,92592,0243,1432,7652,3872,00091,92592,0243,1432,7652,3872,00092,02592,1243,1532,7752,3972,01992,22592,2243,1622,7842,4062,02892,22592,3243,1712,7932,4152,03792,22592,4243,1802,8022,4242,04692,52592,6243,1992,8212,4332,06592,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,1992,8212,4432,05692,52592,6243,199	91,125	91,224	3,069	2,691		1,935	96,625	96,724	3,580	3,202		,	
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92,425 92,524 3,190 2,812 2,434 2,056 97,925 98,024 3,701 3,323 2,945 2,567 92,525 92,624 3,199 2,821 2,443 2,065 98,025 98,124 3,711 3,333 2,945 2,567													
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92,020 92,124 3,208 2,830 2,432 2,014 98,125 98,224 3,120 3,342 2,964 2,586													
	92,020	92,124	J,2Uð	∠,ŏJU	2,452	2,074	90,125	90,224	J,120	ა,ა42	2,904	∠,3ŏ0]

If Your Income Is		Number			
		of Dependents			
At Least	But not over	0	1	2	3
98,225	98,324	3,729	3.351	2.973	2,595
98,325	98,424	3,729	3,360	2,973	2,595
	,	,	,	,	,
98,425	98,524	3,748	3,370	2,992	2,614
98,525	98,624	3,757	3,379	3,001	2,623
98,625	98,724	3,766	3,388	3,010	2,632
98,725	98,824	3,776	3,398	3,020	2,642
98,825	98,924	3,785	3,407	3,029	2,651
98,925	99,024	3,794	3,416	3,038	2,660
99,025	99,124	3,804	3,426	3,048	2,670
99,125	99,224	3,813	3,435	3,057	2,679
99,225	99,324	3,822	3,444	3,066	2,688
99,325	99,424	3,831	3,453	3,075	2,697
99,425	99,524	3,841	3,463	3,085	2,707
99,525	99,624	3,850	3,472	3,094	2,716
99,625	99,724	3,859	3,481	3,103	2,725
99,725	99,824	3,869	3,491	3,113	2,735
99,825	99,924	3,878	3,500	3,122	2,744
99,925	100,000	3,887	3,509	3,131	2,753

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You

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- FTB's analysis of pending legislation.
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Code Frequently Asked Questions:

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

Code California Forms and Publications:

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

General Phone Service

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

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

711 or 800.735.2929 California relay service

Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

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

711 ó 800.735.2929 servicio de relevo de California

Federal Earned Income Tax Credit (EITC)

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

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ftb.ca.gov