Underpayment of Estimated Tax by Farmers and Fishermen

Attach this form to the back of your Form 540, Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your SSN or ITIN

Part I   Figure Your Underpayment.

1 2019 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. . . . . **1** _____ |00

2 2019 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b . . . . **2** _____ |00

3 Subtract line 2 from line 1. . . . . **3** _____ |00

4 Multiply line 3 by 66 ^{2}/$_3$% (.6667) . . . . **4** _____ |00

5 2019 withholding taxes from Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. . . . . **5** _____ |00

6 Subtract line 5 from line 3. If less than $500 ($250 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . **6** _____ |00

7 2018 tax after credits from Form 540, add line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. (If you did not file a return for 2018 or if your 2018 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) . . . . **7** _____ |00

8 2018 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b . . . . **8** _____ |00

9 Subtract line 8 from line 7. If less than $500 ($250 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . **9** _____ |00

10 Enter the smaller of line 4 or line 9. (If your California AGI is equal to or greater than $1,000,000/$500,000 for married filing a separate return, use line 4.) . . . . **10** _____ |00

11 2019 withholding taxes and estimated tax payments made on or before January 15, 2020, from Form 540, line 71, line 72, line 73, and line 74; Form 540NR, line 81, line 82, line 83, and line 84; or Form 541, line 29, line 31, and line 32. . . . . **11** _____ |00

12 Underpayment. Subtract line 11 from line 10. If zero or less, you do not owe a penalty. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. . . . . **12** _____ |00

Part II   Figure Your Penalty.

13 Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2020, whichever is earlier. . . . . **13** _____

14 Number of days after January 15, 2020, to and including the date on line 13 . . . . **14** _____
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.

15 Penalty: $\dfrac{\text{Number of days on line 14}}{366}$ x .05 x underpayment on line 12. Enter the result here.

If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box on that line to show that form FTB 5805F is attached to the return. . . . . ⊙ **15** _____ |00

16 To request a waiver, check the box on this line and provide an explanation below. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. See General Information E . . . . ⊙ **16** ☐ _____ |00