

CALIFORNIA

# 540 2EZ

Forms & Instructions

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**2020**

## Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA  
Franchise Tax Board

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## What's New and Other Important Information for 2020

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 8, Dependents, on Form 540 2EZ, California Resident Income Tax Return. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

Taxpayers may amend their 2018 and 2019 tax returns to claim the dependent exemption credit. For more information on how to amend your tax returns, see “Instructions for Filing a 2020 Amended Return” on page 16.

**Expansion for Credits Eligibility** – For taxable years beginning on or after January 1, 2020, California expanded Earned Income Tax Credit (EITC) and Young Child Tax Credit (YCTC) eligibility to allow either the federal ITIN or SSN to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the FTB. Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eitc**.

**Resident State Tax Filers List** – For taxable years beginning on or after January 1, 2020, taxpayers will include on their Form 540 2EZ the address and county of their principal residence as part of the FTB's annual reporting requirements to the jury commissioner. Taxpayers that are required to provide this information include persons who are 18 years of age or older and have filed a California resident income tax return for the preceding taxable year. The list of resident state tax filers will be used as one of the source lists for jury selection by the jury commissioner's office. For more information, see specific line instructions or California Revenue and Taxation Code (R&TC) Sections 19548.4 and 19585.

**Minimum Essential Coverage Individual Mandate** – For taxable years beginning on or after January 1, 2020, California requires residents and their dependents to obtain and maintain minimum essential coverage (MEC), also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month during taxable year 2020 will be subject to a penalty unless they qualify for an exemption.

For more information, see Specific Line Instructions for Form 540 2EZ, line 27 or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

**Young Child Tax Credit** – For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the California 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, and get form FTB 3514.

**California Earned Income Tax Credit** – 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](http://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](http://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.

**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 2020 Amended Return” on page 16.

**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 Internal Revenue Service (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, Report of State Income Tax Refund; 1099-INTs, Statement of Interest Income; California wage and withholding data; and more! Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.

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**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](http://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](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on the 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 HOH filing status. For more information about the HOH filing requirements, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **hoh**. To get form FTB 3532, see "Automated Phone Service" or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

# Qualifying to Use Form 540 2EZ

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

<b>General</b>	<ul style="list-style-type: none"> <li>California resident entire year</li> <li>Not blind</li> </ul>
<b>Filing Status</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Head of household</li> <li>Married/RDP filing jointly</li> <li>Qualifying widow(er)</li> </ul>
<b>You May</b>	<ul style="list-style-type: none"> <li>Be claimed as a dependent by another taxpayer (see Note below)</li> <li>Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2021, you are considered to be age 65 on December 31, 2020.</li> </ul>
<b>Dependents</b>	0 – 3 allowed
<b>Types of Income</b>	<ul style="list-style-type: none"> <li>Wages, salaries, and tips</li> <li>Pension</li> <li>Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2)</li> <li>Unemployment</li> <li>Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only)</li> <li>Paid Family Leave</li> <li>Interest and Dividends</li> <li>U.S. Social Security</li> <li>Tier 1 and Tier 2 Railroad Retirement</li> </ul>
<b>Total Income</b>	<ul style="list-style-type: none"> <li>\$100,000 or less (single or head of household)</li> <li>\$200,000 or less (married/RDP filing jointly or qualifying widow(er))</li> </ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
<b>Adjustments to Income</b>	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
<b>Deduction</b>	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
<b>Payments</b>	Only withholding shown on federal Form(s) W-2 and 1099-R
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>Personal exemption (see Note below)</li> <li>Senior exemption</li> <li>Up to three dependent exemptions</li> </ul>
<b>Credits</b>	<ul style="list-style-type: none"> <li>Nonrefundable Renter's Credit</li> <li>Refundable California Earned Income Tax Credit</li> <li>Refundable Young Child Tax Credit</li> </ul>

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

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$15,251.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$30,552.
- You are head of household and your total income is less than or equal to \$21,652.
- 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](http://ftb.ca.gov) for information about **CalFile** and **e-file** or download and print Form 540 at [ftb.ca.gov/forms](http://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](http://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 12/31/20, my filing status was:	and on 12/31/20, my age was: (If your 65th birthday is on January 1, 2021, you are considered to be age 65 on December 31, 2020.)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	18,496	31,263	40,838	14,797	27,564	37,139
		24,696	34,271	41,931	20,997	30,572	38,232
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	36,996	49,763	59,338	29,599	42,366	51,941
	65 or older (one spouse/RDP)	43,196	52,771	60,431	35,799	45,374	53,034
	65 or older (both spouses/RDPs)	49,396	58,971	66,631	41,999	51,574	59,234
Qualifying widow(er)	Under 65 65 or older		31,263 34,271	40,838 41,931		27,564 30,572	37,139 38,232
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

# 2020 Instructions for Form 540 2EZ

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

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

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

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

- You file a joint tax return and either spouse/RDP was a nonresident in 2020. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at [ftb.ca.gov/forms](http://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](http://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 2019.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding 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 2020 Amended Return” on page 16.

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 2019 tax return under a different last name, write the last name **only** from the 2019 tax return.

### Principal Residence

Only complete this section if you are 18 or older and you have filed a California resident income tax return in the prior year.

- **County** – Enter the county where you have your principal/physical residence on the date that you file your Form 540 2EZ. If you reside in a foreign country at the time of filing, leave the county field blank.
- If your principal/physical residence address at the time of filing is the same as the address you provided at the top of this form, check the box provided on this line.
- If your principal/physical residence address at the time of filing is different from the address at the top of this form, provide the address of your principal/physical residence in the spaces provided.
- If you reside in a foreign country at the time of filing, enter the city, province or state, and country in the city field. Follow the country’s practice for entering the postal code. **Do not** abbreviate the country name.

If you are under 18 years old or have not filed a California resident income tax return in the prior year, then leave the county and principal/physical address fields blank.

## 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, 2020:

- 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, 2020, and did not remarry or enter into another RDP in 2020 (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, 2020, even if you did not live with your spouse/RDP at the end of 2020.
- Your spouse/RDP died in 2020 and you did not remarry or enter into another RDP in 2020.
- Your spouse/RDP died in 2021 before the 2020 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, 2020.



- You paid more than one-half the cost of keeping up your home for the year in 2020.
- 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](http://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 2018 or 2019, and you did not remarry or enter into another RDP in 2020.
- 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 2020:
  - The child had gross income of \$4,300 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 2020. 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 or equal to 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](http://ftb.ca.gov/forms) or file online through **CalFile** or **e-file**.

Single	\$15,251
Married/RDP filing jointly or Qualifying widow(er)	\$30,552
Head of Household	\$21,652

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

Single	\$4,251
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,852

If you can be claimed as a dependent and can use Form 540 2EZ, check the box on line 6 and follow the instructions on line 17.

**Line 7 – Senior**

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

If your (or if married/RDP, your spouse’s/RDP’s) 65th birthday is January 1, 2021, you are considered to be age 65 on December 31, 2020.

**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 2020 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](http://ftb.ca.gov/forms) or file online through **CalFile** or **e-file**.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

Taxpayers may amend their 2018 and 2019 tax returns to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write “no id” in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for “Other” on Part II, line 1, and write the explanation “Claim dependent exemption credit with no id and form FTB 3568 is attached” on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2020 tax return, they may amend their 2020 tax return following the same procedure as for 2018 and 2019 amended tax returns.

**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](http://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](http://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](http://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](http://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](http://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 41
Married/RDP filing jointly or Qualifying widow(er)	Go to page 47
Head of Household	Go to page 58

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

Dependent Tax Worksheet	
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table: If your filing status is:	
<ul style="list-style-type: none"> <li>• Single, go to page 41.</li> <li>• Married/RDP filing jointly or Qualifying widow(er), go to page 47.</li> <li>• Head of household, go to page 58</li> </ul>	} ..... 1 _____
2. If single or head of household, enter \$124 If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$248 If married/RDP and only one spouse/RDP can be claimed, enter \$124 If qualifying widow(er), enter \$248	} ..... 2 _____
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17. ....	3 _____

**Line 18 – Senior Exemption**

If you entered 1 in the box on line 7, enter \$124. If you entered 2 in the box on line 7, enter \$248.

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 12 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 14. 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 14. 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](http://cdtfa.ca.gov), or call its Customer Service Center at 1.800.400.7115 (CRS: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](http://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 15 for a general explanation of California use tax.

Use Tax Worksheet

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

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
• You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the 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
• 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.

- 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.
2. Enter the applicable sales and use tax rate.
3. Multiply Line 1 by the tax rate on Line 2. Enter result here
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-
5. Add Lines 3 and 4. This is your total use tax
6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below
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-

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.
• 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](http://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 (CRS: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 Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$0
\$10,000 to \$19,999	\$1
\$20,000 to \$29,999	\$2
\$30,000 to \$39,999	\$3
\$40,000 to \$49,999	\$4
\$50,000 to \$59,999	\$4
\$60,000 to \$69,999	\$5
\$70,000 to \$79,999	\$6
\$80,000 to \$89,999	\$7
\$90,000 to \$99,999	\$8
\$100,000 to \$124,999	\$9
\$125,000 to \$149,999	\$11
\$150,000 to \$174,999	\$13
\$175,000 to \$199,999	\$15
More than \$199,999 – Multiply AGI by 0.008% (x 0.00008)	

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.

**ISR Penalty**

**Line 27 – Individual Shared Responsibility (ISR) Penalty**

Enter your Individual Shared Responsibility Penalty from form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty, Part IV, line 1.

If you, your spouse/RPD (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2020 tax year, check the “Full-year health care coverage” box on Form 540 2EZ, line 27. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853. For more information, get form FTB 3853.

**Overpaid Tax/Tax Due**

**Line 32 – Overpaid Tax**

If the amount on line 30 is more than the amount on line 21, your payments and credits are more than your tax. Subtract the amount on line 21 from line 30. Enter the result on line 32.

**Refund Intercept** – FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller’s Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **interagency intercept collection**.

**Line 33 – Tax Due**

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee’s Withholding Allowance Certificate, and give it to your employer’s appropriate payroll staff. You can get this form from your employer or by calling the EDD at **888.745.3886**. You can download the DE 4 at [edd.ca.gov](http://edd.ca.gov) or go to [ftb.ca.gov](http://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/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Line 34 – Total Contributions**

Add code 400 through code 444. Enter the result on line 34.

## Line 35 – Amount You Owe

If you do not have an amount on line 32, add the amount on line 29, line 31, line 33, and line 34. Enter the result on line 35.

If you have an amount on line 32 and the amount on line 34 is more than line 32, subtract line 32 from line 34. Enter the difference on line 35.

## Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2021, 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](http://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](http://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 “2020 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](http://ftb.ca.gov) and search for **installment agreement**. To submit your request by mail, go to [ftb.ca.gov/forms](http://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 36 – Refund or No Amount Due

Did you report an amount on line 34?

**No** Enter the amount from line 32 on line 36. 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 34 is:

- Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
- More than the amount on line 32, enter zero on line 36.

## 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 37 and line 38. 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 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next complete 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 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 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](http://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.

The diagram shows a check stub with the following fields and annotations:

- Payee:** John Doe, Mary Doe, 1234 Main Street, Anytown, CA 99999
- Amount:** 1234 (with a note '15-0000/0000' pointing to the amount field)
- Bank:** ANYTOWN BANK, Anytown, CA 99999
- Routing number:** I 250250025
- Account number:** I 202020 1234
- Other fields:** PAY TO THE ORDER OF, DOLLARS, For, and a box labeled 'Do not include the check number'.

**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](http://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 2020 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](http://ftb.ca.gov/poa).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2021 tax return. This is April 15, 2022, 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.

**Do 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 **refund, or no amount due**:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

# Nonrefundable Renter's Credit Qualification Record



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

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

<b>1. Were you a resident of California for the entire year in 2020?</b> 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 2020 and is otherwise qualified. <b>YES.</b> Go to question 2. <b>NO.</b> Stop here. File Form 540NR. Go to <a href="http://ftb.ca.gov/forms">ftb.ca.gov/forms</a> for more information regarding these forms.
<b>2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:</b> • \$43,533 or less if single; or • \$87,066 or less if married/RDP filing jointly, head of household, or qualifying widow(er)? <b>YES.</b> Go to question 3. <b>NO.</b> Stop here. You do not qualify for this credit.
<b>3. Did you pay rent, for at least half of 2020, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?</b> <b>YES.</b> Go to question 4. <b>NO.</b> Stop here. You do not qualify for this credit.
<b>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2020?</b> <b>NO.</b> Go to question 6. <b>YES.</b> Go to question 5.
<b>5. For more than half the year in 2020, did you live in the home of the person who can claim you as a dependent?</b> <b>NO.</b> Go to question 6. <b>YES.</b> Stop here. You do not qualify for this credit.
<b>6. Was the property you rented exempt from property tax in 2020?</b> You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit. <b>NO.</b> Go to question 7. <b>YES.</b> Stop here. You do not qualify for this credit.
<b>7. Did you claim the homeowner's property tax exemption anytime during 2020?</b> You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. <b>NO.</b> Go to question 8. <b>YES.</b> If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.
<b>8. Were you single in 2020?</b> <b>YES.</b> Go to question 11. <b>NO.</b> Go to question 9.
<b>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2020?</b> You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. <b>NO.</b> Go to question 11. <b>YES.</b> If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.
<b>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2020?</b> <b>YES.</b> Go to question 11. <b>NO.</b> Stop here. You do not qualify for this credit.
<b>11. If you are:</b> • Single, enter \$60 on Form 540 2EZ, line 19. • Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19. • Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2020, which qualified you for this credit.

**Street Address** **City, State, and ZIP Code** **Dates Rented in 2020 (From to )**

a \_\_\_\_\_

b \_\_\_\_\_

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

**Name** **Street Address** **City, State, ZIP Code, and Telephone Number**

a \_\_\_\_\_

b \_\_\_\_\_



# 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](http://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, 2021, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$248 or \$124 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](http://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 information about the research your contributions support, go to [cbcrp.org](http://cbcrp.org). Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters' Memorial Voluntary Tax Contribution 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 Voluntary Tax Contribution 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 Voluntary Tax Contribution 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/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto: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 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.

# 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 \$18,496
- California adjusted gross income is more than \$14,797

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

- Gross income is more than \$36,996
- California adjusted gross income is more than \$29,599

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

- Gross income is more than \$31,263
- California adjusted gross income is more than \$27,564

**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 . . . . . \$4,251  
Married/RDP filing jointly, head of household,  
or qualifying widow(er) . . . . . \$8,852

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

Get Form 540 at [ftb.ca.gov/forms](http://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](http://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, 2021, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2021. Any tax due must be paid by April 15, 2021, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. 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, 2021, 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](http://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 37 and line 38. 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](http://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](http://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](http://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](http://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. File an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

With payment

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 92467-0001

or send a copy of 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.”

# Additional Information

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## 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.

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## 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](http://ftb.ca.gov/forms), or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

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## 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](http://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](http://cdtfa.ca.gov) and type "Find Information About Use Tax" in the search bar.

**Complete the Use Tax Worksheet** on page 8 or **use the Use Tax Lookup Table** on page 9, 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](http://cdtfa.ca.gov) or call their Customer Service Center at 800.400.7115 (CRS:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at [ftb.ca.gov](http://ftb.ca.gov).

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## 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](http://RegisterToVote.ca.gov). For more information about how and when to register to vote, visit [sos.ca.gov/elections](http://sos.ca.gov/elections).

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

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## 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.



# Instructions for Filing a 2020 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](http://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 36. Next complete the 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 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 do not equal Schedule X, line 11, the FTB will issue a paper check.

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return to claim dependent exemption credit for tax years 2018 and 2019, complete an amended Form 540 2EZ, and write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2020 tax return, you may amend the 2020 tax return following the same procedure as for 2018 and 2019 amended tax returns.

## 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 1040-X, 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](http://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 an 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



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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](http://ftb.ca.gov)**

# 2020 California Resident Income Tax Return

## 540 2EZ

Check here if this is an AMENDED return.

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

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

Prior Name	• Your prior name (see instructions)	• Spouse's/RDP's prior name (see instructions)
	<input type="text"/>	<input type="text"/>

**Principal Residence**

Enter your county at time of filing (see instructions)

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . .

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)	Apt. no./ste.no.
<input type="text"/>	<input type="text"/>
City	State ZIP code
<input type="text"/>	<input type="text"/> <input type="text"/>

**Filing Status**

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

Check the box for your filing status. Check only one. See instructions.

1 <input type="checkbox"/> Single	5 <input type="checkbox"/> Qualifying widow(er). Enter year spouse/RDP died. <input type="text"/>
2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income)	See instructions. <input type="text"/>
4 <input type="checkbox"/> Head of household. <b>STOP!</b> See instructions.	

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

Your name:

Your SSN or ITIN:

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

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

Exemptions

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

Whole dollars only

9 Total wages (federal Form W-2, box 16). See instructions. . . . . ● 9  .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

13 Total capital gains distributions from mutual funds (federal Form 1099-DIV, box 2a). See instructions. . . . . ● 13  .00

16 Add line 9, line 10, line 11, line 12, and line 13. . . . . ● 16  .00

17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. **Caution:** If you checked the box on line 6, **STOP.** See instructions for completing the Dependent Tax Worksheet. . . . . ● 17  .00

18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$124. If you entered 2 in the box on line 7, enter \$248. . . . . ● 18  .00

19 Nonrefundable renter's credit. See instructions. . . . . ● 19  .00

20 Credits. Add line 18 and line 19. . . . . ● 20  .00

21 Tax. Subtract line 20 from line 17. If zero or less, enter -0-. . . . . ● 21  .00

22 Total tax withheld (federal Form W-2, box 17 or federal Form 1099-R, box 14). . . . . ● 22  .00

23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. . . . . ● 23  .00

24 Young Child Tax Credit (YCTC). See instructions. . . . . ● 24  .00

25 Total payments. Add line 22, line 23, and line 24. . . . . ● 25  .00

Taxable Income and Credits

Use Tax

26 Use tax. Do not leave blank. See instructions. . . . . ● 26  .00

If line 26 is zero, check if:  No use tax is owed.  You paid your use tax obligation directly to CDTFA.

ISR Penalty

27 Individual Shared Responsibility (ISR) Penalty. See instructions . . . . . ● 27  .00

●  Full-year health care coverage.



Your name:

Your SSN or ITIN:

Overpaid Tax/Tax Due

- 28 Payments balance. If line 25 is more than line 26, subtract line 26 from line 25.  28  .00
- 29 Use Tax balance. If line 26 is more than line 25, subtract line 25 from line 26.  29  .00
- 30 Payments after Individual Shared Responsibility Penalty. If line 28 is more than line 27, subtract line 27 from line 28.  30  .00
- 31 Individual Shared Responsibility Penalty balance. If line 27 is more than line 28, subtract line 28 from line 27.  31  .00
- 32 Overpaid tax. If line 30 is more than line 21, subtract line 21 from line 30.  32  .00
- 33 Tax due. If line 30 is less than line 21, subtract line 30 from line 21. See instructions.  33  .00

Contributions

Code Amount

- California Seniors Special Fund. See instructions  400  .00
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund  401  .00
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program  403  .00
- California Breast Cancer Research Voluntary Tax Contribution Fund  405  .00
- California Firefighters' Memorial Voluntary Tax Contribution Fund  406  .00
- Emergency Food for Families Voluntary Tax Contribution Fund  407  .00
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund  408  .00
- California Sea Otter Voluntary Tax Contribution Fund  410  .00
- California Cancer Research Voluntary Tax Contribution Fund  413  .00
- School Supplies for Homeless Children Fund  422  .00
- State Parks Protection Fund/Parks Pass Purchase  423  .00
- 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 Contribution Fund  431  .00
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund  438  .00
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund  439  .00
- Rape Kit Backlog Voluntary Tax Contribution Fund  440  .00
- Schools Not Prisons Voluntary Tax Contribution Fund  443  .00
- Suicide Prevention Voluntary Tax Contribution Fund  444  .00
- 34 Add amounts in code 400 through code 444. These are your total contributions.  34  .00

Your name:

Your SSN or ITIN:

Amount You Owe

**35 AMOUNT YOU OWE.** Add line 29, line 31, line 33, and line 34. See instructions. **Do not send cash.**

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

..... ● **35**  .00

Pay online – Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

**36 REFUND OR NO AMOUNT DUE.** Subtract line 34 from line 32. See instructions.

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

..... ● **36**  .00

Direct Deposit (Refund Only)

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 36) is authorized for direct deposit into the account shown below:

● Routing number	● Type	● Account number	● <b>37</b> Direct deposit amount
<input type="text"/>	<input type="checkbox"/> Checking	<input type="text"/>	<input type="text"/> .00
	<input type="checkbox"/> Savings		

The remaining amount of my refund (line 36) is authorized for direct deposit into the account shown below:

● Routing number	● Type	● Account number	● <b>38</b> Direct deposit amount
<input type="text"/>	<input type="checkbox"/> Checking	<input type="text"/>	<input type="text"/> .00
	<input type="checkbox"/> Savings		

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.852.5711.

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

Your signature

Date

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

**Sign Here**

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

Joint tax return? See instructions.

Your email address. Enter only one email address.

Preferred phone number

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

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

● PTIN

Firm's address

● Firm's FEIN

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

Print Third Party Designee's Name

Telephone Number

# 2020 California Earned Income Tax Credit

# 3514

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

Name(s) as shown on tax return

Your SSN or ITIN

### Before you begin:

If you claim the California Earned Income Tax Credit (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 EITC, you must provide your date of birth (DOB), and spouse's/ Registered Domestic Partner'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)? . . . . .   Yes  No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? . . . . .   Yes  No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) . . . . . ● 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) . . . . . ● 3 .00

### Part II Investment Income Information

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

### Part III Qualifying Child Information

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

#### Qualifying Child Information

	Child 1	Child 2	Child 3
5 First name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN or ITIN. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 2001 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2020? If yes, go to line 10. If no, stop here. The child is not a qualifying child. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2020. Do not enter more than 366 days. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
<b>12 a</b> Child's physical address during 2020 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b</b> City. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>c</b> State. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>d</b> ZIP code. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part IV California Earned Income**

<b>13</b> Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>14</b> IHSS payments. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>15</b> Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>16</b> Subtract line 14 and line 15 from line 13. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>17</b> Nontaxable combat pay. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18</b> Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>a</b> Business name. . . . .	<input type="text"/>		
<b>b</b> Business address . . . . .	<input type="text"/>		
City, state, and ZIP code. . . . .	<input type="text"/>		
<b>c</b> Business license number . . . . .	<input type="text"/>		
<b>d</b> SEIN. . . . .	<input type="text"/>		
<b>e</b> Business code . . . . .	<input type="text"/>		
<b>19 California Earned Income.</b> Add line 16, line 17, and line 18. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<b>20 California EITC.</b> Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit**

- 21 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. . . .  22  .00

**Part VII Young Child Tax Credit** (See Step 8 in the instructions before completing this part.)

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . .  23  .00
- 24 **Available Young Child Tax Credit.** . . . . .  24  1,000 .00
- If the amount on line 23 is \$25,000 or less, skip lines 25 through 27 and enter \$1,000 on line 28. 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  .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . .  26  .
- 27 **Reduction amount.** Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, **do not** round. . . .  27  .
- 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.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . .  28  .00

**Part VIII Nonresident or Part-Year Resident Young Child Tax Credit** (See Step 9 in the instructions.)

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . .  29  .
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 28 by line 29.  
This amount should also be entered on Form 540NR, line 86. . . .  30  .00

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**[ftb.ca.gov](http://ftb.ca.gov)**

# 2020 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

**Expansion for Credits Eligibility** – For taxable years beginning on or after January 1, 2020, California expanded Earned Income Tax Credit (EITC) and Young Child Tax Credit (YCTC) eligibility to allow either the federal Individual Tax Identification Number (ITIN) or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the Franchise Tax Board (FTB). Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see Specific Instructions for line 7 and go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eitc**.

**Worker Status: Employees and Independent Contractors** – Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see General Information B, Differences in California and Federal Law and Specific Instructions, Step 5, line 13 and line 18.

### 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](http://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.

#### California Earned Income Tax Credit

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.

#### Young Child Tax Credit

For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the CA 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.

### 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 \$56,844 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.
- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.

### Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC even if you do not have a valid SSN and instead have a valid federal ITIN. This also applies for the YCTC. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the What's New Section and specific instructions for line 7.

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 2020, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 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 valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.

**Yes** If you have a qualifying child continue to question c. If you do not have a qualifying child, continue to question d.

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

- c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?  
**Yes** Continue to question d.  
**No** You may qualify for the EITC as a filer without a qualifying child, continue to question d.
- d. Is your filing status married filing separately?  
**Yes** Stop here, you cannot take the credit.  
**No** Continue.
- e. Are you filing federal Form 2555, Foreign Earned Income?  
**Yes** Stop here, you cannot take the credit.  
**No** Continue.

- f. Were you or your spouse/RDP a nonresident alien for any part of 2020?  
**Yes** If your filing status is married filing jointly, continue. Otherwise, stop here; you cannot take the EITC.  
**No** Continue.
- g. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 184 days?  
**Yes** Continue.  
**No** Stop here, you cannot take the credit.
- h. 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	
<b>Interest and Dividends</b>	
1	Add and enter the amounts from federal 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 _____
<b>Capital Gain Net Income</b>	
5	Enter the amount from federal Form 1040 or 1040-SR, line 7. 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 _____
<b>Passive Activities</b>	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5. . . . . 8 _____
<b>Other Activities</b>	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), 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), line 22 . . . . . 10 _____
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . . . . 11 _____
<b>Investment Income</b>	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. <b>This is your investment income</b> . . . . . 12 _____
13	Is the amount on line 12 more than <b>\$3,882</b> ? <b>Yes</b> Stop here, you cannot take the credit. <b>No</b> 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	<b>Taxable interest.</b> Enter the amount from Form 540 2EZ, line 10. . . . . 1 _____
2	<b>Nontaxable interest.</b> Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 11 . . . . . 2 _____
3	<b>Dividends.</b> Enter the amount from Form 540 2EZ, line 11 . . . . . 3 _____
4	<b>Capital gain net income.</b> Enter the amount from Form 540 2EZ, line 13. . . . . 4 _____
5	<b>Investment Income.</b> Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . . 5 _____
6	Is the amount on line 5 more than <b>\$3,882</b> ? <b>Yes</b> Stop here, you cannot take the credit. <b>No</b> 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 2020 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2020, 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 2020 or is filing a joint return for 2020 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 2020. 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 2020?  
**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 2020? (Answer “No” if the other person is not required to file, and is not filing, a 2020 tax return or is filing a 2020 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 or ITIN

The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2020. If your child was born alive and died in 2020 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.** A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

**Valid ITIN.** A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC and YCTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by FTB:

- Identifying documents acceptable for purposes of obtaining a California driver’s license as authorized by the Vehicle code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ATIN and later gets a valid SSN or a valid federal ITIN, 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 or federal ITIN by the due date of your 2020 return (including extensions), you cannot claim the EITC (or YCTC) on either your original or an amended 2020 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC (or YCTC) on either your original or an amended 2020 return, even if that child later gets an SSN or federal ITIN.

### Line 9a – Student

A student is a child who during any part of 5 calendar months of 2020 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 2020, 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 2020. To qualify, the child must have the same principal place of residence in California as you for more than half of 2020, defined as 184 days or more. If the child was born or died in 2020 and your home was the child’s home for more than half the time he or she was alive during 2020, enter “366”. Do not enter more than 366 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

### Line 12 – Child’s physical address

Enter the physical address where the child resided during 2020. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2020. If the child lived with you in California for more than half of 2020, 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 11 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 2020? (Answer “Yes” if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2003.) If your spouse/RDP died in 2020 (or if you are preparing a return for someone who died in 2020), 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 2020?

**Yes** Continue.

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

d. Are you filing a joint return for 2020? 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 2020? (Answer “No” if the other person is not required to file, and is not filing, a 2020 tax return or is filing a 2020 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 2020 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 total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

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

**Employees and independent contractors** – If the taxpayer’s classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

**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, 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 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 (Form 1040), Profit or Loss From Business, Schedule F (Form 1040), Profit or Loss From Farming, Schedule SE (Form 1040), and any Schedule K-1 (Form 1065), Partner’s Share of Income, Deductions, Credits, etc.

**Employees and independent contractors** – If the taxpayer’s classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

**Worksheet 3 – Business Income or (Loss)**

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

**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.**



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## 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.

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### California Earned Income Tax Credit Worksheet

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#### Part 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 . . . . . **2** \_\_\_\_\_  
If the amount on line 2 is zero, stop here. You cannot take the credit.
- 3** Enter the amount from federal Form 1040 or 1040-SR, line 11 . . . . . **3** \_\_\_\_\_
- 4** Are the amounts on lines 1 and 3 the same?  
**Yes** Skip line 5; and enter the amount from line 2 on line 6.  
**No** Go to line 5.
- 

#### Part II Filers who Answered "No" on Line 4

- 5** If you have:
- No qualifying children, is the amount on line 3 less than \$3,757?
  - 1 qualifying child, is the amount on line 3 less than \$5,642?
  - 2 or more qualifying children, is the amount on line 3 less than \$7,920?
- Yes** Leave line 5 blank; enter the amount from line 2 on line 6.  
**No** Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. . . . . **5** \_\_\_\_\_  
Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6.
- 

#### Part III Your Earned Income Tax Credit

- 6** This is your California earned income tax credit.  
Enter this amount on form FTB 3514, line 20. . . . . **6** \_\_\_\_\_

*(continued on the next page)*

## 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.

<b>Worksheet 4 – CA Exemption Credit Percentage</b>	
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.	
<b>Part I Total Taxable Income</b>	
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 _____
3 Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here . . . . .	3 _____
<b>Part II California Taxable Income</b>	
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 _____
<b>Part III CA Exemption Credit Percentage</b>	
7 Subtract line 6 from line 3. If a negative amount, enter as negative . . . . .	7 _____
8 Enter the amount from line 3 as a positive amount. . . . .	8 _____
9 Divide line 7 by line 8. Enter amount as a decimal . . . . .	9 _____
10 CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29. . . . .	10 _____

### Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 20 by line 21 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 CA EITC on this form.
- You have at least one qualifying child for the CA 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.

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility to a qualifying child who is younger than 6 years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, the eligible individual's spouse (if married), who have a federal ITIN.

**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 Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

### Line 30

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

# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	213	947	1,114	1,253
3,301	3,350	216	961	1,131	1,272
3,351	3,400	219	976	1,148	1,291
3,401	3,450	223	990	1,165	1,310
3,451	3,500	226	1,004	1,182	1,329
3,501	3,550	229	1,019	1,199	1,349
3,551	3,600	232	1,033	1,216	1,368
3,601	3,650	236	1,048	1,233	1,387
3,651	3,700	239	1,062	1,250	1,406
3,701	3,750	242	1,077	1,267	1,425
3,751	3,800	243	1,091	1,284	1,444
3,801	3,850	240	1,106	1,301	1,463
3,851	3,900	237	1,120	1,318	1,482
3,901	3,950	233	1,134	1,335	1,502
3,951	4,000	230	1,149	1,352	1,521

Continued on next page.

# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4,001	4,050	227	1,163	1,369	1,540
4,051	4,100	224	1,178	1,386	1,559
4,101	4,150	220	1,192	1,403	1,578
4,151	4,200	217	1,207	1,420	1,597
4,201	4,250	214	1,221	1,437	1,616
4,251	4,300	211	1,236	1,454	1,635
4,301	4,350	207	1,250	1,471	1,655
4,351	4,400	204	1,265	1,488	1,674
4,401	4,450	203	1,279	1,505	1,693
4,451	4,500	202	1,293	1,522	1,712
4,501	4,550	202	1,308	1,539	1,731
4,551	4,600	201	1,322	1,556	1,750
4,601	4,650	201	1,337	1,573	1,769
4,651	4,700	201	1,351	1,590	1,788
4,701	4,750	200	1,366	1,607	1,808
4,751	4,800	200	1,380	1,624	1,827
4,801	4,850	199	1,395	1,641	1,846
4,851	4,900	199	1,409	1,658	1,865
4,901	4,950	199	1,423	1,675	1,884
4,951	5,000	198	1,438	1,692	1,903
5,001	5,050	198	1,452	1,709	1,922
5,051	5,100	197	1,467	1,726	1,941
5,101	5,150	197	1,481	1,743	1,961
5,151	5,200	197	1,496	1,760	1,980
5,201	5,250	196	1,510	1,777	1,999
5,251	5,300	196	1,525	1,794	2,018
5,301	5,350	195	1,539	1,811	2,037
5,351	5,400	195	1,554	1,828	2,056
5,401	5,450	195	1,568	1,845	2,075
5,451	5,500	194	1,582	1,862	2,094
5,501	5,550	194	1,597	1,879	2,114
5,551	5,600	194	1,611	1,896	2,133
5,601	5,650	193	1,626	1,913	2,152
5,651	5,700	193	1,621	1,930	2,171
5,701	5,750	192	1,606	1,947	2,190
5,751	5,800	192	1,592	1,964	2,209
5,801	5,850	192	1,578	1,981	2,228
5,851	5,900	191	1,563	1,998	2,247
5,901	5,950	191	1,549	2,015	2,267
5,951	6,000	190	1,534	2,032	2,286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6,001	6,050	190	1,520	2,049	2,305
6,051	6,100	190	1,505	2,066	2,324
6,101	6,150	189	1,491	2,083	2,343
6,151	6,200	189	1,476	2,100	2,362
6,201	6,250	188	1,462	2,117	2,381
6,251	6,300	188	1,447	2,134	2,400
6,301	6,350	188	1,433	2,151	2,420
6,351	6,400	187	1,419	2,168	2,439
6,401	6,450	187	1,404	2,185	2,458
6,451	6,500	186	1,390	2,202	2,477
6,501	6,550	186	1,375	2,219	2,496
6,551	6,600	186	1,361	2,236	2,515
6,601	6,650	185	1,346	2,253	2,534
6,651	6,700	185	1,332	2,270	2,553
6,701	6,750	184	1,317	2,287	2,573
6,751	6,800	184	1,303	2,304	2,592
6,801	6,850	184	1,289	2,321	2,611
6,851	6,900	183	1,274	2,338	2,630
6,901	6,950	183	1,260	2,355	2,649
6,951	7,000	182	1,245	2,372	2,668
7,001	7,050	182	1,231	2,389	2,687
7,051	7,100	182	1,216	2,406	2,706
7,101	7,150	181	1,202	2,423	2,726
7,151	7,200	181	1,187	2,440	2,745
7,201	7,250	180	1,173	2,457	2,764
7,251	7,300	180	1,158	2,474	2,783
7,301	7,350	180	1,144	2,491	2,802
7,351	7,400	179	1,130	2,508	2,821
7,401	7,450	179	1,115	2,525	2,840
7,451	7,500	178	1,101	2,542	2,859
7,501	7,550	178	1,086	2,559	2,879
7,551	7,600	178	1,072	2,576	2,898
7,601	7,650	177	1,057	2,593	2,917
7,651	7,700	177	1,043	2,610	2,936
7,701	7,750	177	1,028	2,627	2,955
7,751	7,800	176	1,014	2,644	2,974
7,801	7,850	176	1,000	2,661	2,993
7,851	7,900	175	985	2,678	3,012
7,901	7,950	175	971	2,691	3,027
7,951	8,000	175	956	2,674	3,008

Continued on next page.

# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8,001	8,050	174	942	2,657	2,989
8,051	8,100	174	927	2,640	2,970
8,101	8,150	173	913	2,623	2,951
8,151	8,200	173	898	2,606	2,932
8,201	8,250	173	884	2,589	2,913
8,251	8,300	172	869	2,572	2,893
8,301	8,350	172	855	2,555	2,874
8,351	8,400	171	841	2,538	2,855
8,401	8,450	171	826	2,521	2,836
8,451	8,500	171	812	2,504	2,817
8,501	8,550	170	797	2,487	2,798
8,551	8,600	170	783	2,470	2,779
8,601	8,650	169	768	2,453	2,760
8,651	8,700	169	754	2,436	2,740
8,701	8,750	169	739	2,419	2,721
8,751	8,800	168	725	2,402	2,702
8,801	8,850	168	711	2,385	2,683
8,851	8,900	167	696	2,368	2,664
8,901	8,950	167	682	2,351	2,645
8,951	9,000	167	667	2,334	2,626
9,001	9,050	166	653	2,317	2,607
9,051	9,100	166	638	2,300	2,587
9,101	9,150	165	624	2,283	2,568
9,151	9,200	165	609	2,266	2,549
9,201	9,250	165	595	2,249	2,530
9,251	9,300	164	580	2,232	2,511
9,301	9,350	164	566	2,215	2,492
9,351	9,400	163	552	2,198	2,473
9,401	9,450	163	537	2,181	2,454
9,451	9,500	163	523	2,164	2,434
9,501	9,550	162	511	2,147	2,415
9,551	9,600	162	510	2,130	2,396
9,601	9,650	162	509	2,113	2,377
9,651	9,700	161	508	2,096	2,358
9,701	9,750	161	506	2,079	2,339
9,751	9,800	160	505	2,062	2,320
9,801	9,850	160	504	2,045	2,301
9,851	9,900	160	503	2,028	2,281
9,901	9,950	159	501	2,011	2,262
9,951	10,000	159	500	1,994	2,243

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 . . .			
10,001	10,050	158	499	1,977	2,224
10,051	10,100	158	498	1,960	2,205
10,101	10,150	158	496	1,943	2,186
10,151	10,200	157	495	1,926	2,167
10,201	10,250	157	494	1,909	2,148
10,251	10,300	156	493	1,892	2,128
10,301	10,350	156	491	1,875	2,109
10,351	10,400	156	490	1,858	2,090
10,401	10,450	155	489	1,841	2,071
10,451	10,500	155	488	1,824	2,052
10,501	10,550	154	486	1,807	2,033
10,551	10,600	154	485	1,790	2,014
10,601	10,650	154	484	1,773	1,995
10,651	10,700	153	483	1,756	1,975
10,701	10,750	153	481	1,739	1,956
10,751	10,800	152	480	1,722	1,937
10,801	10,850	152	479	1,705	1,918
10,851	10,900	152	478	1,688	1,899
10,901	10,950	151	476	1,671	1,880
10,951	11,000	151	475	1,654	1,861
11,001	11,050	150	474	1,637	1,842
11,051	11,100	150	473	1,620	1,822
11,101	11,150	150	471	1,603	1,803
11,151	11,200	149	470	1,586	1,784
11,201	11,250	149	469	1,569	1,765
11,251	11,300	148	468	1,552	1,746
11,301	11,350	148	466	1,535	1,727
11,351	11,400	148	465	1,518	1,708
11,401	11,450	147	464	1,501	1,689
11,451	11,500	147	463	1,484	1,669
11,501	11,550	146	461	1,467	1,650
11,551	11,600	146	460	1,450	1,631
11,601	11,650	146	459	1,433	1,612
11,651	11,700	145	458	1,416	1,593
11,701	11,750	145	456	1,399	1,574
11,751	11,800	145	455	1,382	1,555
11,801	11,850	144	454	1,365	1,536
11,851	11,900	144	453	1,348	1,516
11,901	11,950	143	451	1,331	1,497
11,951	12,000	143	450	1,314	1,478

Continued on next page.



# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12,001	12,050	143	449	1,297	1,459
12,051	12,100	142	448	1,280	1,440
12,101	12,150	142	446	1,263	1,421
12,151	12,200	141	445	1,246	1,402
12,201	12,250	141	444	1,229	1,383
12,251	12,300	141	443	1,212	1,363
12,301	12,350	140	441	1,195	1,344
12,351	12,400	140	440	1,178	1,325
12,401	12,450	139	439	1,161	1,306
12,451	12,500	139	438	1,144	1,287
12,501	12,550	139	436	1,127	1,268
12,551	12,600	138	435	1,110	1,249
12,601	12,650	138	434	1,093	1,230
12,651	12,700	137	433	1,076	1,210
12,701	12,750	137	431	1,059	1,191
12,751	12,800	137	430	1,042	1,172
12,801	12,850	136	429	1,025	1,153
12,851	12,900	136	428	1,008	1,134
12,901	12,950	135	426	991	1,115
12,951	13,000	135	425	974	1,096
13,001	13,050	135	424	957	1,077
13,051	13,100	134	423	940	1,057
13,101	13,150	134	421	923	1,038
13,151	13,200	133	420	906	1,019
13,201	13,250	133	419	889	1,000
13,251	13,300	133	418	872	981
13,301	13,350	132	416	855	962
13,351	13,400	132	415	838	943
13,401	13,450	131	414	821	924
13,451	13,500	131	413	804	904
13,501	13,550	131	411	787	885
13,551	13,600	130	410	770	866
13,601	13,650	130	409	753	847
13,651	13,700	129	408	736	828
13,701	13,750	129	406	719	809
13,751	13,800	129	405	702	790
13,801	13,850	128	404	685	771
13,851	13,900	128	403	668	751
13,901	13,950	128	401	651	732
13,951	14,000	127	400	634	713

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 . . .			
14,001	14,050	127	399	617	694
14,051	14,100	126	398	600	675
14,101	14,150	126	397	583	656
14,151	14,200	126	395	566	637
14,201	14,250	125	394	549	618
14,251	14,300	125	393	532	598
14,301	14,350	124	392	515	579
14,351	14,400	124	390	510	560
14,401	14,450	124	389	509	541
14,451	14,500	123	388	507	522
14,501	14,550	123	387	506	511
14,551	14,600	122	385	504	509
14,601	14,650	122	384	502	507
14,651	14,700	122	383	501	506
14,701	14,750	121	382	499	504
14,751	14,800	121	380	497	503
14,801	14,850	120	379	496	501
14,851	14,900	120	378	494	499
14,901	14,950	120	377	492	498
14,951	15,000	119	375	491	496
15,001	15,050	119	374	489	494
15,051	15,100	118	373	488	493
15,101	15,150	118	372	486	491
15,151	15,200	118	370	484	489
15,201	15,250	117	369	483	488
15,251	15,300	117	368	481	486
15,301	15,350	116	367	479	484
15,351	15,400	116	365	478	483
15,401	15,450	116	364	476	481
15,451	15,500	115	363	474	479
15,501	15,550	115	362	473	478
15,551	15,600	114	360	471	476
15,601	15,650	114	359	470	474
15,651	15,700	114	358	468	473
15,701	15,750	113	357	466	471
15,751	15,800	113	355	465	469
15,801	15,850	112	354	463	468
15,851	15,900	112	353	461	466
15,901	15,950	112	352	460	464
15,951	16,000	111	350	458	463

Continued on next page.

# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16,001	16,050	111	349	456	461
16,051	16,100	111	348	455	460
16,101	16,150	110	347	453	458
16,151	16,200	110	345	452	456
16,201	16,250	109	344	450	455
16,251	16,300	109	343	448	453
16,301	16,350	109	342	447	451
16,351	16,400	108	340	445	450
16,401	16,450	108	339	443	448
16,451	16,500	107	338	442	446
16,501	16,550	107	337	440	445
16,551	16,600	107	335	438	443
16,601	16,650	106	334	437	441
16,651	16,700	106	333	435	440
16,701	16,750	105	332	434	438
16,751	16,800	105	330	432	436
16,801	16,850	105	329	430	435
16,851	16,900	104	328	429	433
16,901	16,950	104	327	427	431
16,951	17,000	103	325	425	430
17,001	17,050	103	324	424	428
17,051	17,100	103	323	422	426
17,101	17,150	102	322	420	425
17,151	17,200	102	320	419	423
17,201	17,250	101	319	417	422
17,251	17,300	101	318	416	420
17,301	17,350	101	317	414	418
17,351	17,400	100	315	412	417
17,401	17,450	100	314	411	415
17,451	17,500	99	313	409	413
17,501	17,550	99	312	407	412
17,551	17,600	99	310	406	410
17,601	17,650	98	309	404	408
17,651	17,700	98	308	402	407
17,701	17,750	97	307	401	405
17,751	17,800	97	305	399	403
17,801	17,850	97	304	398	402
17,851	17,900	96	303	396	400
17,901	17,950	96	302	394	398
17,951	18,000	95	300	393	397

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 . . .			
18,001	18,050	95	299	391	395
18,051	18,100	95	298	389	393
18,101	18,150	94	297	388	392
18,151	18,200	94	295	386	390
18,201	18,250	94	294	384	388
18,251	18,300	93	293	383	387
18,301	18,350	93	292	381	385
18,351	18,400	92	290	380	383
18,401	18,450	92	289	378	382
18,451	18,500	92	288	376	380
18,501	18,550	91	287	375	379
18,551	18,600	91	285	373	377
18,601	18,650	90	284	371	375
18,651	18,700	90	283	370	374
18,701	18,750	90	282	368	372
18,751	18,800	89	280	366	370
18,801	18,850	89	279	365	369
18,851	18,900	88	278	363	367
18,901	18,950	88	277	362	365
18,951	19,000	88	275	360	364
19,001	19,050	87	274	358	362
19,051	19,100	87	273	357	360
19,101	19,150	86	272	355	359
19,151	19,200	86	270	353	357
19,201	19,250	86	269	352	355
19,251	19,300	85	268	350	354
19,301	19,350	85	267	348	352
19,351	19,400	84	265	347	350
19,401	19,450	84	264	345	349
19,451	19,500	84	263	344	347
19,501	19,550	83	262	342	345
19,551	19,600	83	260	340	344
19,601	19,650	82	259	339	342
19,651	19,700	82	258	337	340
19,701	19,750	82	257	335	339
19,751	19,800	81	255	334	337
19,801	19,850	81	254	332	336
19,851	19,900	80	253	330	334
19,901	19,950	80	252	329	332
19,951	20,000	80	250	327	331

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# 2020 Earned Income Tax Credit Table – Continued

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- 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 . . .			
20,001	20,050	79	249	326	329
20,051	20,100	79	248	324	327
20,101	20,150	79	247	322	326
20,151	20,200	78	245	321	324
20,201	20,250	78	244	319	322
20,251	20,300	77	243	317	321
20,301	20,350	77	242	316	319
20,351	20,400	77	240	314	317
20,401	20,450	76	239	312	316
20,451	20,500	76	238	311	314
20,501	20,550	75	237	309	312
20,551	20,600	75	235	308	311
20,601	20,650	75	234	306	309
20,651	20,700	74	233	304	307
20,701	20,750	74	232	303	306
20,751	20,800	73	230	301	304
20,801	20,850	73	229	299	302
20,851	20,900	73	228	298	301
20,901	20,950	72	227	296	299
20,951	21,000	72	225	294	298
21,001	21,050	71	224	293	296
21,051	21,100	71	223	291	294
21,101	21,150	71	222	290	293
21,151	21,200	70	220	288	291
21,201	21,250	70	219	286	289
21,251	21,300	69	218	285	288
21,301	21,350	69	217	283	286
21,351	21,400	69	215	281	284
21,401	21,450	68	214	280	283
21,451	21,500	68	213	278	281
21,501	21,550	67	212	276	279
21,551	21,600	67	210	275	278
21,601	21,650	67	209	273	276
21,651	21,700	66	208	272	274
21,701	21,750	66	207	270	273
21,751	21,800	65	205	268	271
21,801	21,850	65	204	267	269
21,851	21,900	65	203	265	268
21,901	21,950	64	202	263	266
21,951	22,000	64	200	262	264

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 . . .			
22,001	22,050	63	199	260	263
22,051	22,100	63	198	258	261
22,101	22,150	63	197	257	259
22,151	22,200	62	195	255	258
22,201	22,250	62	194	254	256
22,251	22,300	62	193	252	255
22,301	22,350	61	192	250	253
22,351	22,400	61	190	249	251
22,401	22,450	60	189	247	250
22,451	22,500	60	188	245	248
22,501	22,550	60	187	244	246
22,551	22,600	59	185	242	245
22,601	22,650	59	184	240	243
22,651	22,700	58	183	239	241
22,701	22,750	58	182	237	240
22,751	22,800	58	180	236	238
22,801	22,850	57	179	234	236
22,851	22,900	57	178	232	235
22,901	22,950	56	177	231	233
22,951	23,000	56	175	229	231
23,001	23,050	56	174	227	230
23,051	23,100	55	173	226	228
23,101	23,150	55	172	224	226
23,151	23,200	54	170	222	225
23,201	23,250	54	169	221	223
23,251	23,300	54	168	219	221
23,301	23,350	53	167	218	220
23,351	23,400	53	165	216	218
23,401	23,450	52	164	214	217
23,451	23,500	52	163	213	215
23,501	23,550	52	162	211	213
23,551	23,600	51	160	209	212
23,601	23,650	51	159	208	210
23,651	23,700	50	158	206	208
23,701	23,750	50	157	204	207
23,751	23,800	50	155	203	205
23,801	23,850	49	154	201	203
23,851	23,900	49	153	200	202
23,901	23,950	48	152	198	200
23,951	24,000	48	150	196	198

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# 2020 Earned Income Tax Credit Table – Continued

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- 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 . . .			
24,001	24,050	48	149	195	197
24,051	24,100	47	148	193	195
24,101	24,150	47	147	191	193
24,151	24,200	46	145	190	192
24,201	24,250	46	144	188	190
24,251	24,300	46	143	186	188
24,301	24,350	45	142	185	187
24,351	24,400	45	140	183	185
24,401	24,450	45	139	182	183
24,451	24,500	44	138	180	182
24,501	24,550	44	137	178	180
24,551	24,600	43	135	177	178
24,601	24,650	43	134	175	177
24,651	24,700	43	133	173	175
24,701	24,750	42	132	172	174
24,751	24,800	42	130	170	172
24,801	24,850	41	129	168	170
24,851	24,900	41	128	167	169
24,901	24,950	41	127	165	167
24,951	25,000	40	125	164	165
25,001	25,050	40	124	162	164
25,051	25,100	39	123	160	162
25,101	25,150	39	122	159	160
25,151	25,200	39	120	157	159
25,201	25,250	38	119	155	157
25,251	25,300	38	118	154	155
25,301	25,350	37	117	152	154
25,351	25,400	37	115	150	152
25,401	25,450	37	114	149	150
25,451	25,500	36	113	147	149
25,501	25,550	36	112	146	147
25,551	25,600	35	110	144	145
25,601	25,650	35	109	142	144
25,651	25,700	35	108	141	142
25,701	25,750	34	107	139	140
25,751	25,800	34	105	137	139
25,801	25,850	33	104	136	137
25,851	25,900	33	103	134	135
25,901	25,950	33	102	132	134
25,951	26,000	32	100	131	132

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 . . .			
26,001	26,050	32	99	129	131
26,051	26,100	31	98	128	129
26,101	26,150	31	97	126	127
26,151	26,200	31	95	124	126
26,201	26,250	30	94	123	124
26,251	26,300	30	93	121	122
26,301	26,350	29	92	119	121
26,351	26,400	29	90	118	119
26,401	26,450	29	89	116	117
26,451	26,500	28	88	114	116
26,501	26,550	28	87	113	114
26,551	26,600	28	85	111	112
26,601	26,650	27	84	110	111
26,651	26,700	27	83	108	109
26,701	26,750	26	82	106	107
26,751	26,800	26	80	105	106
26,801	26,850	26	79	103	104
26,851	26,900	25	78	101	102
26,901	26,950	25	77	100	101
26,951	27,000	24	75	98	99
27,001	27,050	24	74	96	97
27,051	27,100	24	73	95	96
27,101	27,150	23	72	93	94
27,151	27,200	23	70	92	93
27,201	27,250	22	69	90	91
27,251	27,300	22	68	88	89
27,301	27,350	22	67	87	88
27,351	27,400	21	65	85	86
27,401	27,450	21	64	83	84
27,451	27,500	20	63	82	83
27,501	27,550	20	62	80	81
27,551	27,600	20	60	78	79
27,601	27,650	19	59	77	78
27,651	27,700	19	58	75	76
27,701	27,750	18	57	74	74
27,751	27,800	18	55	72	73
27,801	27,850	18	54	70	71
27,851	27,900	17	53	69	69
27,901	27,950	17	52	67	68
27,951	28,000	16	50	65	66

Continued on next page.

# 2020 Earned Income Tax Credit Table – Continued

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

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

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28,001	28,050	16	49	64	64
28,051	28,100	16	48	62	63
28,101	28,150	15	47	60	61
28,151	28,200	15	45	59	59
28,201	28,250	14	44	57	58
28,251	28,300	14	43	56	56
28,301	28,350	14	42	54	54
28,351	28,400	13	40	52	53
28,401	28,450	13	39	51	51
28,451	28,500	12	38	49	50
28,501	28,550	12	37	47	48
28,551	28,600	12	35	46	46
28,601	28,650	11	34	44	45
28,651	28,700	11	33	42	43
28,701	28,750	11	32	41	41
28,751	28,800	10	30	39	40
28,801	28,850	10	29	38	38
28,851	28,900	9	28	36	36
28,901	28,950	9	27	34	35
28,951	29,000	9	25	33	33
29,001	29,050	8	24	31	31
29,051	29,100	8	23	29	30
29,101	29,150	7	22	28	28
29,151	29,200	7	20	26	26
29,201	29,250	7	19	24	25
29,251	29,300	6	18	23	23
29,301	29,350	6	17	21	21
29,351	29,400	5	15	20	20
29,401	29,450	5	14	18	18
29,451	29,500	5	13	16	16
29,501	29,550	4	12	15	15
29,551	29,600	4	10	13	13
29,601	29,650	3	9	11	11
29,651	29,700	3	8	10	10
29,701	29,750	3	7	8	8
29,751	29,800	2	5	6	7
29,801	29,850	2	4	5	5
29,851	29,900	1	3	3	3
29,901	29,950	1	2	2	2
29,951	30,000	1	1	1	1



# 2020 California 2EZ Table

Single

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

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	15,251	0	0	0	0
15,252	15,351	1	0	0	0
15,352	15,451	3	0	0	0
15,452	15,551	5	0	0	0
15,552	15,651	7	0	0	0
15,652	15,751	9	0	0	0
15,752	15,851	11	0	0	0
15,852	15,951	13	0	0	0
15,952	16,051	15	0	0	0
16,052	16,151	17	0	0	0
16,152	16,251	19	0	0	0
16,252	16,351	21	0	0	0
16,352	16,451	23	0	0	0
16,452	16,551	25	0	0	0
16,552	16,651	27	0	0	0
16,652	16,751	29	0	0	0
16,752	16,851	31	0	0	0
16,852	16,951	33	0	0	0
16,952	17,051	35	0	0	0
17,052	17,151	37	0	0	0
17,152	17,251	39	0	0	0
17,252	17,351	41	0	0	0
17,352	17,451	43	0	0	0
17,452	17,551	45	0	0	0
17,552	17,651	47	0	0	0
17,652	17,751	49	0	0	0
17,752	17,851	51	0	0	0
17,852	17,951	53	0	0	0
17,952	18,051	55	0	0	0
18,052	18,151	57	0	0	0
18,152	18,251	59	0	0	0
18,252	18,351	61	0	0	0
18,352	18,451	63	0	0	0
18,452	18,551	65	0	0	0
18,552	18,651	67	0	0	0
18,652	18,751	69	0	0	0
18,752	18,851	71	0	0	0
18,852	18,951	73	0	0	0
18,952	19,051	75	0	0	0
19,052	19,151	77	0	0	0
19,152	19,251	79	0	0	0
19,252	19,351	81	0	0	0
19,352	19,451	83	0	0	0
19,452	19,551	85	0	0	0
19,552	19,651	87	0	0	0
19,652	19,751	89	0	0	0
19,752	19,851	91	0	0	0
19,852	19,951	93	0	0	0
19,952	20,051	95	0	0	0
20,052	20,151	97	0	0	0
20,152	20,251	99	0	0	0
20,252	20,351	101	0	0	0
20,352	20,451	103	0	0	0
20,452	20,551	105	0	0	0
20,552	20,651	107	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
20,652	20,751	109	0	0	0
20,752	20,851	111	0	0	0
20,852	20,951	113	0	0	0
20,952	21,051	115	0	0	0
21,052	21,151	117	0	0	0
21,152	21,251	119	0	0	0
21,252	21,351	121	0	0	0
21,352	21,451	123	0	0	0
21,452	21,551	125	0	0	0
21,552	21,651	127	0	0	0
21,652	21,751	129	0	0	0
21,752	21,851	131	0	0	0
21,852	21,951	133	0	0	0
21,952	22,051	135	0	0	0
22,052	22,151	137	0	0	0
22,152	22,251	139	0	0	0
22,252	22,351	141	0	0	0
22,352	22,451	143	0	0	0
22,452	22,551	145	0	0	0
22,552	22,651	147	0	0	0
22,652	22,751	149	0	0	0
22,752	22,851	151	0	0	0
22,852	22,951	153	0	0	0
22,952	23,051	155	0	0	0
23,052	23,151	157	0	0	0
23,152	23,251	159	0	0	0
23,252	23,351	161	0	0	0
23,352	23,451	163	0	0	0
23,452	23,551	165	0	0	0
23,552	23,651	167	0	0	0
23,652	23,751	169	0	0	0
23,752	23,851	171	0	0	0
23,852	23,951	173	0	0	0
23,952	24,051	175	0	0	0
24,052	24,151	177	0	0	0
24,152	24,251	179	0	0	0
24,252	24,351	181	0	0	0
24,352	24,451	183	0	0	0
24,452	24,551	185	0	0	0
24,552	24,651	187	0	0	0
24,652	24,751	189	0	0	0
24,752	24,851	191	0	0	0
24,852	24,951	193	0	0	0
24,952	25,051	195	0	0	0
25,052	25,151	197	0	0	0
25,152	25,251	199	0	0	0
25,252	25,351	201	0	0	0
25,352	25,451	203	0	0	0
25,452	25,551	205	0	0	0
25,552	25,651	207	0	0	0
25,652	25,751	209	0	0	0
25,752	25,851	211	0	0	0
25,852	25,951	215	0	0	0
25,952	26,051	219	0	0	0
26,052	26,151	223	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
26,152	26,251	227	0	0	0
26,252	26,351	231	0	0	0
26,352	26,451	235	0	0	0
26,452	26,551	239	0	0	0
26,552	26,651	243	0	0	0
26,652	26,751	247	0	0	0
26,752	26,851	251	0	0	0
26,852	26,951	255	0	0	0
26,952	27,051	259	0	0	0
27,052	27,151	263	0	0	0
27,152	27,251	267	0	0	0
27,252	27,351	271	0	0	0
27,352	27,451	275	0	0	0
27,452	27,551	279	0	0	0
27,552	27,651	283	0	0	0
27,652	27,751	287	0	0	0
27,752	27,851	291	0	0	0
27,852	27,951	295	0	0	0
27,952	28,051	299	0	0	0
28,052	28,151	303	0	0	0
28,152	28,251	307	0	0	0
28,252	28,351	311	0	0	0
28,352	28,451	315	0	0	0
28,452	28,551	319	0	0	0
28,552	28,651	323	0	0	0
28,652	28,751	327	0	0	0
28,752	28,851	331	0	0	0
28,852	28,951	335	0	0	0
28,952	29,051	339	0	0	0
29,052	29,151	343	0	0	0
29,152	29,251	347	0	0	0
29,252	29,351	351	0	0	0
29,352	29,451	355	0	0	0
29,452	29,551	359	0	0	0
29,552	29,651	363	0	0	0
29,652	29,751	367	0	0	0
29,752	29,851	371	0	0	0
29,852	29,951	375	0	0	0
29,952	30,051	379	0	0	0
30,052	30,151	383	0	0	0
30,152	30,251	387	4	0	0
30,252	30,351	391	8	0	0
30,352	30,451	395	12	0	0
30,452	30,551	399	16	0	0
30,552	30,651	403	20	0	0
30,652	30,751	407	24	0	0
30,752	30,851	411	28	0	0
30,852	30,951	415	32	0	0
30,952	31,051	419	36	0	0
31,052	31,151	423	40	0	0
31,152	31,251	427	44	0	0
31,252	31,351	431	48	0	0
31,352	31,451	435	52	0	0
31,452	31,551	439	56	0	0
31,552	31,651	443	60	0	0

Continued on next page.

# 2020 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,652	31,751	447	64	0	0
31,752	31,851	451	68	0	0
31,852	31,951	455	72	0	0
31,952	32,051	459	76	0	0
32,052	32,151	463	80	0	0
32,152	32,251	467	84	0	0
32,252	32,351	471	88	0	0
32,352	32,451	475	92	0	0
32,452	32,551	479	96	0	0
32,552	32,651	483	100	0	0
32,652	32,751	487	104	0	0
32,752	32,851	491	108	0	0
32,852	32,951	495	112	0	0
32,952	33,051	499	116	0	0
33,052	33,151	503	120	0	0
33,152	33,251	507	124	0	0
33,252	33,351	511	128	0	0
33,352	33,451	515	132	0	0
33,452	33,551	519	136	0	0
33,552	33,651	523	140	0	0
33,652	33,751	527	144	0	0
33,752	33,851	531	148	0	0
33,852	33,951	535	152	0	0
33,952	34,051	539	156	0	0
34,052	34,151	543	160	0	0
34,152	34,251	547	164	0	0
34,252	34,351	551	168	0	0
34,352	34,451	555	172	0	0
34,452	34,551	559	176	0	0
34,552	34,651	563	180	0	0
34,652	34,751	567	184	0	0
34,752	34,851	571	188	0	0
34,852	34,951	575	192	0	0
34,952	35,051	579	196	0	0
35,052	35,151	583	200	0	0
35,152	35,251	587	204	0	0
35,252	35,351	591	208	0	0
35,352	35,451	595	212	0	0
35,452	35,551	599	216	0	0
35,552	35,651	603	220	0	0
35,652	35,751	607	224	0	0
35,752	35,851	611	228	0	0
35,852	35,951	615	232	0	0
35,952	36,051	619	236	0	0
36,052	36,151	623	240	0	0
36,152	36,251	627	244	0	0
36,252	36,351	631	248	0	0
36,352	36,451	635	252	0	0
36,452	36,551	639	256	0	0
36,552	36,651	643	260	0	0
36,652	36,751	647	264	0	0
36,752	36,851	651	268	0	0
36,852	36,951	655	272	0	0
36,952	37,051	659	276	0	0
37,052	37,151	663	280	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
37,152	37,251	667	284	0	0
37,252	37,351	671	288	0	0
37,352	37,451	675	292	0	0
37,452	37,551	679	296	0	0
37,552	37,651	683	300	0	0
37,652	37,751	687	304	0	0
37,752	37,851	691	308	0	0
37,852	37,951	695	312	0	0
37,952	38,051	699	316	0	0
38,052	38,151	705	322	0	0
38,152	38,251	711	328	0	0
38,252	38,351	717	334	0	0
38,352	38,451	723	340	0	0
38,452	38,551	729	346	0	0
38,552	38,651	735	352	0	0
38,652	38,751	741	358	0	0
38,752	38,851	747	364	0	0
38,852	38,951	753	370	0	0
38,952	39,051	759	376	0	0
39,052	39,151	765	382	0	0
39,152	39,251	771	388	5	0
39,252	39,351	777	394	11	0
39,352	39,451	783	400	17	0
39,452	39,551	789	406	23	0
39,552	39,651	795	412	29	0
39,652	39,751	801	418	35	0
39,752	39,851	807	424	41	0
39,852	39,951	813	430	47	0
39,952	40,051	819	436	53	0
40,052	40,151	825	442	59	0
40,152	40,251	831	448	65	0
40,252	40,351	837	454	71	0
40,352	40,451	843	460	77	0
40,452	40,551	849	466	83	0
40,552	40,651	855	472	89	0
40,652	40,751	861	478	95	0
40,752	40,851	867	484	101	0
40,852	40,951	873	490	107	0
40,952	41,051	879	496	113	0
41,052	41,151	885	502	119	0
41,152	41,251	891	508	125	0
41,252	41,351	897	514	131	0
41,352	41,451	903	520	137	0
41,452	41,551	909	526	143	0
41,552	41,651	915	532	149	0
41,652	41,751	921	538	155	0
41,752	41,851	927	544	161	0
41,852	41,951	933	550	167	0
41,952	42,051	939	556	173	0
42,052	42,151	945	562	179	0
42,152	42,251	951	568	185	0
42,252	42,351	957	574	191	0
42,352	42,451	963	580	197	0
42,452	42,551	969	586	203	0
42,552	42,651	975	592	209	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
42,652	42,751	981	598	215	0
42,752	42,851	987	604	221	0
42,852	42,951	993	610	227	0
42,952	43,051	999	616	233	0
43,052	43,151	1,005	622	239	0
43,152	43,251	1,011	628	245	0
43,252	43,351	1,017	634	251	0
43,352	43,451	1,023	640	257	0
43,452	43,551	1,029	646	263	0
43,552	43,651	1,035	652	269	0
43,652	43,751	1,041	658	275	0
43,752	43,851	1,047	664	281	0
43,852	43,951	1,053	670	287	0
43,952	44,051	1,059	676	293	0
44,052	44,151	1,065	682	299	0
44,152	44,251	1,071	688	305	0
44,252	44,351	1,077	694	311	0
44,352	44,451	1,083	700	317	0
44,452	44,551	1,089	706	323	0
44,552	44,651	1,095	712	329	0
44,652	44,751	1,101	718	335	0
44,752	44,851	1,107	724	341	0
44,852	44,951	1,113	730	347	0
44,952	45,051	1,119	736	353	0
45,052	45,151	1,125	742	359	0
45,152	45,251	1,131	748	365	0
45,252	45,351	1,137	754	371	0
45,352	45,451	1,143	760	377	0
45,452	45,551	1,149	766	383	0
45,552	45,651	1,155	772	389	6
45,652	45,751	1,161	778	395	12
45,752	45,851	1,167	784	401	18
45,852	45,951	1,173	790	407	24
45,952	46,051	1,179	796	413	30
46,052	46,151	1,185	802	419	36
46,152	46,251	1,191	808	425	42
46,252	46,351	1,197	814	431	48
46,352	46,451	1,203	820	437	54
46,452	46,551	1,209	826	443	60
46,552	46,651	1,215	832	449	66
46,652	46,751	1,221	838	455	72
46,752	46,851	1,227	844	461	78
46,852	46,951	1,233	850	467	84
46,952	47,051	1,239	856	473	90
47,052	47,151	1,245	862	479	96
47,152	47,251	1,251	868	485	102
47,252	47,351	1,257	874	491	108
47,352	47,451	1,263	880	497	114
47,452	47,551	1,269	886	503	120
47,552	47,651	1,275	892	509	126
47,652	47,751	1,281	898	515	132
47,752	47,851	1,287	904	521	138
47,852	47,951	1,293	910	527	144
47,952	48,051	1,299	916	533	150
48,052	48,151	1,305	922	539	156

Continued on next page.

# 2020 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,152	48,251	1,311	928	545	162
48,252	48,351	1,317	934	551	168
48,352	48,451	1,323	940	557	174
48,452	48,551	1,329	946	563	180
48,552	48,651	1,335	952	569	186
48,652	48,751	1,341	958	575	192
48,752	48,851	1,347	964	581	198
48,852	48,951	1,353	970	587	204
48,952	49,051	1,359	976	593	210
49,052	49,151	1,365	982	599	216
49,152	49,251	1,371	988	605	222
49,252	49,351	1,377	994	611	228
49,352	49,451	1,383	1,000	617	234
49,452	49,551	1,389	1,006	623	240
49,552	49,651	1,395	1,012	629	246
49,652	49,751	1,401	1,018	635	252
49,752	49,851	1,407	1,024	641	258
49,852	49,951	1,413	1,030	647	264
49,952	50,051	1,419	1,036	653	270
50,052	50,151	1,425	1,042	659	276
50,152	50,251	1,431	1,048	665	282
50,252	50,351	1,437	1,054	671	288
50,352	50,451	1,443	1,060	677	294
50,452	50,551	1,449	1,066	683	300
50,552	50,651	1,455	1,072	689	306
50,652	50,751	1,461	1,078	695	312
50,752	50,851	1,467	1,084	701	318
50,852	50,951	1,473	1,090	707	324
50,952	51,051	1,479	1,096	713	330
51,052	51,151	1,487	1,104	721	338
51,152	51,251	1,495	1,112	729	346
51,252	51,351	1,503	1,120	737	354
51,352	51,451	1,511	1,128	745	362
51,452	51,551	1,519	1,136	753	370
51,552	51,651	1,527	1,144	761	378
51,652	51,751	1,535	1,152	769	386
51,752	51,851	1,543	1,160	777	394
51,852	51,951	1,551	1,168	785	402
51,952	52,051	1,559	1,176	793	410
52,052	52,151	1,567	1,184	801	418
52,152	52,251	1,575	1,192	809	426
52,252	52,351	1,583	1,200	817	434
52,352	52,451	1,591	1,208	825	442
52,452	52,551	1,599	1,216	833	450
52,552	52,651	1,607	1,224	841	458
52,652	52,751	1,615	1,232	849	466
52,752	52,851	1,623	1,240	857	474
52,852	52,951	1,631	1,248	865	482
52,952	53,051	1,639	1,256	873	490
53,052	53,151	1,647	1,264	881	498
53,152	53,251	1,655	1,272	889	506
53,252	53,351	1,663	1,280	897	514
53,352	53,451	1,671	1,288	905	522
53,452	53,551	1,679	1,296	913	530
53,552	53,651	1,687	1,304	921	538

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
53,652	53,751	1,695	1,312	929	546
53,752	53,851	1,703	1,320	937	554
53,852	53,951	1,711	1,328	945	562
53,952	54,051	1,719	1,336	953	570
54,052	54,151	1,727	1,344	961	578
54,152	54,251	1,735	1,352	969	586
54,252	54,351	1,743	1,360	977	594
54,352	54,451	1,751	1,368	985	602
54,452	54,551	1,759	1,376	993	610
54,552	54,651	1,767	1,384	1,001	618
54,652	54,751	1,775	1,392	1,009	626
54,752	54,851	1,783	1,400	1,017	634
54,852	54,951	1,791	1,408	1,025	642
54,952	55,051	1,799	1,416	1,033	650
55,052	55,151	1,807	1,424	1,041	658
55,152	55,251	1,815	1,432	1,049	666
55,252	55,351	1,823	1,440	1,057	674
55,352	55,451	1,831	1,448	1,065	682
55,452	55,551	1,839	1,456	1,073	690
55,552	55,651	1,847	1,464	1,081	698
55,652	55,751	1,855	1,472	1,089	706
55,752	55,851	1,863	1,480	1,097	714
55,852	55,951	1,871	1,488	1,105	722
55,952	56,051	1,879	1,496	1,113	730
56,052	56,151	1,887	1,504	1,121	738
56,152	56,251	1,895	1,512	1,129	746
56,252	56,351	1,903	1,520	1,137	754
56,352	56,451	1,911	1,528	1,145	762
56,452	56,551	1,919	1,536	1,153	770
56,552	56,651	1,927	1,544	1,161	778
56,652	56,751	1,935	1,552	1,169	786
56,752	56,851	1,943	1,560	1,177	794
56,852	56,951	1,951	1,568	1,185	802
56,952	57,051	1,959	1,576	1,193	810
57,052	57,151	1,967	1,584	1,201	818
57,152	57,251	1,975	1,592	1,209	826
57,252	57,351	1,983	1,600	1,217	834
57,352	57,451	1,991	1,608	1,225	842
57,452	57,551	1,999	1,616	1,233	850
57,552	57,651	2,007	1,624	1,241	858
57,652	57,751	2,015	1,632	1,249	866
57,752	57,851	2,023	1,640	1,257	874
57,852	57,951	2,031	1,648	1,265	882
57,952	58,051	2,039	1,656	1,273	890
58,052	58,151	2,047	1,664	1,281	898
58,152	58,251	2,055	1,672	1,289	906
58,252	58,351	2,063	1,680	1,297	914
58,352	58,451	2,071	1,688	1,305	922
58,452	58,551	2,079	1,696	1,313	930
58,552	58,651	2,087	1,704	1,321	938
58,652	58,751	2,095	1,712	1,329	946
58,752	58,851	2,103	1,720	1,337	954
58,852	58,951	2,111	1,728	1,345	962
58,952	59,051	2,119	1,736	1,353	970
59,052	59,151	2,127	1,744	1,361	978

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
59,152	59,251	2,135	1,752	1,369	986
59,252	59,351	2,143	1,760	1,377	994
59,352	59,451	2,151	1,768	1,385	1,002
59,452	59,551	2,159	1,776	1,393	1,010
59,552	59,651	2,167	1,784	1,401	1,018
59,652	59,751	2,175	1,792	1,409	1,026
59,752	59,851	2,183	1,800	1,417	1,034
59,852	59,951	2,191	1,808	1,425	1,042
59,952	60,051	2,199	1,816	1,433	1,050
60,052	60,151	2,207	1,824	1,441	1,058
60,152	60,251	2,215	1,832	1,449	1,066
60,252	60,351	2,223	1,840	1,457	1,074
60,352	60,451	2,231	1,848	1,465	1,082
60,452	60,551	2,239	1,856	1,473	1,090
60,552	60,651	2,247	1,864	1,481	1,098
60,652	60,751	2,255	1,872	1,489	1,106
60,752	60,851	2,263	1,880	1,497	1,114
60,852	60,951	2,271	1,888	1,505	1,122
60,952	61,051	2,279	1,896	1,513	1,130
61,052	61,151	2,287	1,904	1,521	1,138
61,152	61,251	2,295	1,912	1,529	1,146
61,252	61,351	2,303	1,920	1,537	1,154
61,352	61,451	2,311	1,928	1,545	1,162
61,452	61,551	2,319	1,936	1,553	1,170
61,552	61,651	2,327	1,944	1,561	1,178
61,652	61,751	2,335	1,952	1,569	1,186
61,752	61,851	2,343	1,960	1,577	1,194
61,852	61,951	2,351	1,968	1,585	1,202
61,952	62,051	2,359	1,976	1,593	1,210
62,052	62,151	2,367	1,984	1,601	1,218
62,152	62,251	2,375	1,992	1,609	1,226
62,252	62,351	2,383	2,000	1,617	1,234
62,352	62,451	2,391	2,008	1,625	1,242
62,452	62,551	2,399	2,016	1,633	1,250
62,552	62,651	2,407	2,024	1,641	1,258
62,652	62,751	2,415	2,032	1,649	1,266
62,752	62,851	2,423	2,040	1,657	1,274
62,852	62,951	2,431	2,048	1,665	1,282
62,952	63,051	2,439	2,056	1,673	1,290
63,052	63,151	2,447	2,064	1,681	1,298
63,152	63,251	2,455	2,072	1,689	1,306
63,252	63,351	2,464	2,081	1,698	1,315
63,352	63,451	2,473	2,090	1,707	1,324
63,452	63,551	2,482	2,099	1,716	1,333
63,552	63,651	2,492	2,109	1,726	1,343
63,652	63,751	2,501	2,118	1,735	1,352
63,752	63,851	2,510	2,127	1,744	1,361
63,852	63,951	2,520	2,137	1,754	1,371
63,952	64,051	2,529	2,146	1,763	1,380
64,052	64,151	2,538	2,155	1,772	1,389
64,152	64,251	2,547	2,164	1,781	1,398
64,252	64,351	2,557	2,174	1,791	1,408
64,352	64,451	2,566	2,183	1,800	1,417
64,452	64,551	2,575	2,192	1,809	1,426
64,552	64,651	2,585	2,202	1,819	1,436

Continued on next page.

# 2020 California 2EZ Table

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

Single  
(continued)

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
64,652	64,751	2,594	2,211	1,828	1,445
64,752	64,851	2,603	2,220	1,837	1,454
64,852	64,951	2,613	2,230	1,847	1,464
64,952	65,051	2,622	2,239	1,856	1,473
65,052	65,151	2,631	2,248	1,865	1,482
65,152	65,251	2,640	2,257	1,874	1,491
65,252	65,351	2,650	2,267	1,884	1,501
65,352	65,451	2,659	2,276	1,893	1,510
65,452	65,551	2,668	2,285	1,902	1,519
65,552	65,651	2,678	2,295	1,912	1,529
65,652	65,751	2,687	2,304	1,921	1,538
65,752	65,851	2,696	2,313	1,930	1,547
65,852	65,951	2,706	2,323	1,940	1,557
65,952	66,051	2,715	2,332	1,949	1,566
66,052	66,151	2,724	2,341	1,958	1,575
66,152	66,251	2,733	2,350	1,967	1,584
66,252	66,351	2,743	2,360	1,977	1,594
66,352	66,451	2,752	2,369	1,986	1,603
66,452	66,551	2,761	2,378	1,995	1,612
66,552	66,651	2,771	2,388	2,005	1,622
66,652	66,751	2,780	2,397	2,014	1,631
66,752	66,851	2,789	2,406	2,023	1,640
66,852	66,951	2,799	2,416	2,033	1,650
66,952	67,051	2,808	2,425	2,042	1,659
67,052	67,151	2,817	2,434	2,051	1,668
67,152	67,251	2,826	2,443	2,060	1,677
67,252	67,351	2,836	2,453	2,070	1,687
67,352	67,451	2,845	2,462	2,079	1,696
67,452	67,551	2,854	2,471	2,088	1,705
67,552	67,651	2,864	2,481	2,098	1,715
67,652	67,751	2,873	2,490	2,107	1,724
67,752	67,851	2,882	2,499	2,116	1,733
67,852	67,951	2,892	2,509	2,126	1,743
67,952	68,051	2,901	2,518	2,135	1,752
68,052	68,151	2,910	2,527	2,144	1,761
68,152	68,251	2,919	2,536	2,153	1,770
68,252	68,351	2,929	2,546	2,163	1,780
68,352	68,451	2,938	2,555	2,172	1,789
68,452	68,551	2,947	2,564	2,181	1,798
68,552	68,651	2,957	2,574	2,191	1,808
68,652	68,751	2,966	2,583	2,200	1,817
68,752	68,851	2,975	2,592	2,209	1,826
68,852	68,951	2,985	2,602	2,219	1,836
68,952	69,051	2,994	2,611	2,228	1,845
69,052	69,151	3,003	2,620	2,237	1,854
69,152	69,251	3,012	2,629	2,246	1,863
69,252	69,351	3,022	2,639	2,256	1,873
69,352	69,451	3,031	2,648	2,265	1,882
69,452	69,551	3,040	2,657	2,274	1,891
69,552	69,651	3,050	2,667	2,284	1,901
69,652	69,751	3,059	2,676	2,293	1,910
69,752	69,851	3,068	2,685	2,302	1,919
69,852	69,951	3,078	2,695	2,312	1,929
69,952	70,051	3,087	2,704	2,321	1,938
70,052	70,151	3,096	2,713	2,330	1,947

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
70,152	70,251	3,105	2,722	2,339	1,956
70,252	70,351	3,115	2,732	2,349	1,966
70,352	70,451	3,124	2,741	2,358	1,975
70,452	70,551	3,133	2,750	2,367	1,984
70,552	70,651	3,143	2,760	2,377	1,994
70,652	70,751	3,152	2,769	2,386	2,003
70,752	70,851	3,161	2,778	2,395	2,012
70,852	70,951	3,171	2,788	2,405	2,022
70,952	71,051	3,180	2,797	2,414	2,031
71,052	71,151	3,189	2,806	2,423	2,040
71,152	71,251	3,198	2,815	2,432	2,049
71,252	71,351	3,208	2,825	2,442	2,059
71,352	71,451	3,217	2,834	2,451	2,068
71,452	71,551	3,226	2,843	2,460	2,077
71,552	71,651	3,236	2,853	2,470	2,087
71,652	71,751	3,245	2,862	2,479	2,096
71,752	71,851	3,254	2,871	2,488	2,105
71,852	71,951	3,264	2,881	2,498	2,115
71,952	72,051	3,273	2,890	2,507	2,124
72,052	72,151	3,282	2,899	2,516	2,133
72,152	72,251	3,291	2,908	2,525	2,142
72,252	72,351	3,301	2,918	2,535	2,152
72,352	72,451	3,310	2,927	2,544	2,161
72,452	72,551	3,319	2,936	2,553	2,170
72,552	72,651	3,329	2,946	2,563	2,180
72,652	72,751	3,338	2,955	2,572	2,189
72,752	72,851	3,347	2,964	2,581	2,198
72,852	72,951	3,357	2,974	2,591	2,208
72,952	73,051	3,366	2,983	2,600	2,217
73,052	73,151	3,375	2,992	2,609	2,226
73,152	73,251	3,384	3,001	2,618	2,235
73,252	73,351	3,394	3,011	2,628	2,245
73,352	73,451	3,403	3,020	2,637	2,254
73,452	73,551	3,412	3,029	2,646	2,263
73,552	73,651	3,422	3,039	2,656	2,273
73,652	73,751	3,431	3,048	2,665	2,282
73,752	73,851	3,440	3,057	2,674	2,291
73,852	73,951	3,450	3,067	2,684	2,301
73,952	74,051	3,459	3,076	2,693	2,310
74,052	74,151	3,468	3,085	2,702	2,319
74,152	74,251	3,477	3,094	2,711	2,328
74,252	74,351	3,487	3,104	2,721	2,338
74,352	74,451	3,496	3,113	2,730	2,347
74,452	74,551	3,505	3,122	2,739	2,356
74,552	74,651	3,515	3,132	2,749	2,366
74,652	74,751	3,524	3,141	2,758	2,375
74,752	74,851	3,533	3,150	2,767	2,384
74,852	74,951	3,543	3,160	2,777	2,394
74,952	75,051	3,552	3,169	2,786	2,403
75,052	75,151	3,561	3,178	2,795	2,412
75,152	75,251	3,570	3,187	2,804	2,421
75,252	75,351	3,580	3,197	2,814	2,431
75,352	75,451	3,589	3,206	2,823	2,440
75,452	75,551	3,598	3,215	2,832	2,449
75,552	75,651	3,608	3,225	2,842	2,459

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
75,652	75,751	3,617	3,234	2,851	2,468
75,752	75,851	3,626	3,243	2,860	2,477
75,852	75,951	3,636	3,253	2,870	2,487
75,952	76,051	3,645	3,262	2,879	2,496
76,052	76,151	3,654	3,271	2,888	2,505
76,152	76,251	3,663	3,280	2,897	2,514
76,252	76,351	3,673	3,290	2,907	2,524
76,352	76,451	3,682	3,299	2,916	2,533
76,452	76,551	3,691	3,308	2,925	2,542
76,552	76,651	3,701	3,318	2,935	2,552
76,652	76,751	3,710	3,327	2,944	2,561
76,752	76,851	3,719	3,336	2,953	2,570
76,852	76,951	3,729	3,346	2,963	2,580
76,952	77,051	3,738	3,355	2,972	2,589
77,052	77,151	3,747	3,364	2,981	2,598
77,152	77,251	3,756	3,373	2,990	2,607
77,252	77,351	3,766	3,383	3,000	2,617
77,352	77,451	3,775	3,392	3,009	2,626
77,452	77,551	3,784	3,401	3,018	2,635
77,552	77,651	3,794	3,411	3,028	2,645
77,652	77,751	3,803	3,420	3,037	2,654
77,752	77,851	3,812	3,429	3,046	2,663
77,852	77,951	3,822	3,439	3,056	2,673
77,952	78,051	3,831	3,448	3,065	2,682
78,052	78,151	3,840	3,457	3,074	2,691
78,152	78,251	3,849	3,466	3,083	2,700
78,252	78,351	3,859	3,476	3,093	2,710
78,352	78,451	3,868	3,485	3,102	2,719
78,452	78,551	3,877	3,494	3,111	2,728
78,552	78,651	3,887	3,504	3,121	2,738
78,652	78,751	3,896	3,513	3,130	2,747
78,752	78,851	3,905	3,522	3,139	2,756
78,852	78,951	3,915	3,532	3,149	2,766
78,952	79,051	3,924	3,541	3,158	2,775
79,052	79,151	3,933	3,550	3,167	2,784
79,152	79,251	3,942	3,559	3,176	2,793
79,252	79,351	3,952	3,569	3,186	2,803
79,352	79,451	3,961	3,578	3,195	2,812
79,452	79,551	3,970	3,587	3,204	2,821
79,552	79,651	3,980	3,597	3,214	2,831
79,652	79,751	3,989	3,606	3,223	2,840
79,752	79,851	3,998	3,615	3,232	2,849
79,852	79,951	4,008	3,625	3,242	2,859
79,952	80,051	4,017	3,634	3,251	2,868
80,052	80,151	4,026	3,643	3,260	2,877
80,152	80,251	4,035	3,652	3,269	2,886
80,252	80,351	4,045	3,662	3,279	2,896
80,352	80,451	4,054	3,671	3,288	2,905
80,452	80,551	4,063	3,680	3,297	2,914
80,552	80,651	4,073	3,690	3,307	2,924
80,652	80,751	4,082	3,699	3,316	2,933
80,752	80,851	4,091	3,708	3,325	2,942
80,852	80,951	4,101	3,718	3,335	2,952
80,952	81,051	4,110	3,727	3,344	2,961
81,052	81,151	4,119	3,736	3,353	2,970

Continued on next page.



# 2020 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
81,152	81,251	4,128	3,745	3,362	2,979
81,252	81,351	4,138	3,755	3,372	2,989
81,352	81,451	4,147	3,764	3,381	2,998
81,452	81,551	4,156	3,773	3,390	3,007
81,552	81,651	4,166	3,783	3,400	3,017
81,652	81,751	4,175	3,792	3,409	3,026
81,752	81,851	4,184	3,801	3,418	3,035
81,852	81,951	4,194	3,811	3,428	3,045
81,952	82,051	4,203	3,820	3,437	3,054
82,052	82,151	4,212	3,829	3,446	3,063
82,152	82,251	4,221	3,838	3,455	3,072
82,252	82,351	4,231	3,848	3,465	3,082
82,352	82,451	4,240	3,857	3,474	3,091
82,452	82,551	4,249	3,866	3,483	3,100
82,552	82,651	4,259	3,876	3,493	3,110
82,652	82,751	4,268	3,885	3,502	3,119
82,752	82,851	4,277	3,894	3,511	3,128
82,852	82,951	4,287	3,904	3,521	3,138
82,952	83,051	4,296	3,913	3,530	3,147
83,052	83,151	4,305	3,922	3,539	3,156
83,152	83,251	4,314	3,931	3,548	3,165
83,252	83,351	4,324	3,941	3,558	3,175
83,352	83,451	4,333	3,950	3,567	3,184
83,452	83,551	4,342	3,959	3,576	3,193
83,552	83,651	4,352	3,969	3,586	3,203
83,652	83,751	4,361	3,978	3,595	3,212
83,752	83,851	4,370	3,987	3,604	3,221
83,852	83,951	4,380	3,997	3,614	3,231
83,952	84,051	4,389	4,006	3,623	3,240
84,052	84,151	4,398	4,015	3,632	3,249
84,152	84,251	4,407	4,024	3,641	3,258
84,252	84,351	4,417	4,034	3,651	3,268
84,352	84,451	4,426	4,043	3,660	3,277
84,452	84,551	4,435	4,052	3,669	3,286
84,552	84,651	4,445	4,062	3,679	3,296
84,652	84,751	4,454	4,071	3,688	3,305
84,752	84,851	4,463	4,080	3,697	3,314
84,852	84,951	4,473	4,090	3,707	3,324
84,952	85,051	4,482	4,099	3,716	3,333
85,052	85,151	4,491	4,108	3,725	3,342
85,152	85,251	4,500	4,117	3,734	3,351
85,252	85,351	4,510	4,127	3,744	3,361
85,352	85,451	4,519	4,136	3,753	3,370
85,452	85,551	4,528	4,145	3,762	3,379
85,552	85,651	4,538	4,155	3,772	3,389
85,652	85,751	4,547	4,164	3,781	3,398
85,752	85,851	4,556	4,173	3,790	3,407
85,852	85,951	4,566	4,183	3,800	3,417
85,952	86,051	4,575	4,192	3,809	3,426
86,052	86,151	4,584	4,201	3,818	3,435
86,152	86,251	4,593	4,210	3,827	3,444
86,252	86,351	4,603	4,220	3,837	3,454
86,352	86,451	4,612	4,229	3,846	3,463
86,452	86,551	4,621	4,238	3,855	3,472
86,552	86,651	4,631	4,248	3,865	3,482

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
86,652	86,751	4,640	4,257	3,874	3,491
86,752	86,851	4,649	4,266	3,883	3,500
86,852	86,951	4,659	4,276	3,893	3,510
86,952	87,051	4,668	4,285	3,902	3,519
87,052	87,151	4,677	4,294	3,911	3,528
87,152	87,251	4,686	4,303	3,920	3,537
87,252	87,351	4,696	4,313	3,930	3,547
87,352	87,451	4,705	4,322	3,939	3,556
87,452	87,551	4,714	4,331	3,948	3,565
87,552	87,651	4,724	4,341	3,958	3,575
87,652	87,751	4,733	4,350	3,967	3,584
87,752	87,851	4,742	4,359	3,976	3,593
87,852	87,951	4,752	4,369	3,986	3,603
87,952	88,051	4,761	4,378	3,995	3,612
88,052	88,151	4,770	4,387	4,004	3,621
88,152	88,251	4,779	4,396	4,013	3,630
88,252	88,351	4,789	4,406	4,023	3,640
88,352	88,451	4,798	4,415	4,032	3,649
88,452	88,551	4,807	4,424	4,041	3,658
88,552	88,651	4,817	4,434	4,051	3,668
88,652	88,751	4,826	4,443	4,060	3,677
88,752	88,851	4,835	4,452	4,069	3,686
88,852	88,951	4,845	4,462	4,079	3,696
88,952	89,051	4,854	4,471	4,088	3,705
89,052	89,151	4,863	4,480	4,097	3,714
89,152	89,251	4,872	4,489	4,106	3,723
89,252	89,351	4,882	4,499	4,116	3,733
89,352	89,451	4,891	4,508	4,125	3,742
89,452	89,551	4,900	4,517	4,134	3,751
89,552	89,651	4,910	4,527	4,144	3,761
89,652	89,751	4,919	4,536	4,153	3,770
89,752	89,851	4,928	4,545	4,162	3,779
89,852	89,951	4,938	4,555	4,172	3,789
89,952	90,051	4,947	4,564	4,181	3,798
90,052	90,151	4,956	4,573	4,190	3,807
90,152	90,251	4,965	4,582	4,199	3,816
90,252	90,351	4,975	4,592	4,209	3,826
90,352	90,451	4,984	4,601	4,218	3,835
90,452	90,551	4,993	4,610	4,227	3,844
90,552	90,651	5,003	4,620	4,237	3,854
90,652	90,751	5,012	4,629	4,246	3,863
90,752	90,851	5,021	4,638	4,255	3,872
90,852	90,951	5,031	4,648	4,265	3,882
90,952	91,051	5,040	4,657	4,274	3,891
91,052	91,151	5,049	4,666	4,283	3,900
91,152	91,251	5,058	4,675	4,292	3,909
91,252	91,351	5,068	4,685	4,302	3,919
91,352	91,451	5,077	4,694	4,311	3,928
91,452	91,551	5,086	4,703	4,320	3,937
91,552	91,651	5,096	4,713	4,330	3,947
91,652	91,751	5,105	4,722	4,339	3,956
91,752	91,851	5,114	4,731	4,348	3,965
91,852	91,951	5,124	4,741	4,358	3,975
91,952	92,051	5,133	4,750	4,367	3,984
92,052	92,151	5,142	4,759	4,376	3,993

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,152	92,251	5,151	4,768	4,385	4,002
92,252	92,351	5,161	4,778	4,395	4,012
92,352	92,451	5,170	4,787	4,404	4,021
92,452	92,551	5,179	4,796	4,413	4,030
92,552	92,651	5,189	4,806	4,423	4,040
92,652	92,751	5,198	4,815	4,432	4,049
92,752	92,851	5,207	4,824	4,441	4,058
92,852	92,951	5,217	4,834	4,451	4,068
92,952	93,051	5,226	4,843	4,460	4,077
93,052	93,151	5,235	4,852	4,469	4,086
93,152	93,251	5,244	4,861	4,478	4,095
93,252	93,351	5,254	4,871	4,488	4,105
93,352	93,451	5,263	4,880	4,497	4,114
93,452	93,551	5,272	4,889	4,506	4,123
93,552	93,651	5,282	4,899	4,516	4,133
93,652	93,751	5,291	4,908	4,525	4,142
93,752	93,851	5,300	4,917	4,534	4,151
93,852	93,951	5,310	4,927	4,544	4,161
93,952	94,051	5,319	4,936	4,553	4,170
94,052	94,151	5,328	4,945	4,562	4,179
94,152	94,251	5,337	4,954	4,571	4,188
94,252	94,351	5,347	4,964	4,581	4,198
94,352	94,451	5,356	4,973	4,590	4,207
94,452	94,551	5,365	4,982	4,599	4,216
94,552	94,651	5,375	4,992	4,609	4,226
94,652	94,751	5,384	5,001	4,618	4,235
94,752	94,851	5,393	5,010	4,627	4,244
94,852	94,951	5,403	5,020	4,637	4,254
94,952	95,051	5,412	5,029	4,646	4,263
95,052	95,151	5,421	5,038	4,655	4,272
95,152	95,251	5,430	5,047	4,664	4,281
95,252	95,351	5,440	5,057	4,674	4,291
95,352	95,451	5,449	5,066	4,683	4,300
95,452	95,551	5,458	5,075	4,692	4,309
95,552	95,651	5,468	5,085	4,702	4,319
95,652	95,751	5,477	5,094	4,711	4,328
95,752	95,851	5,486	5,103	4,720	4,337
95,852	95,951	5,496	5,113	4,730	4,347
95,952	96,051	5,505	5,122	4,739	4,356
96,052	96,151	5,514	5,131	4,748	4,365
96,152	96,251	5,523	5,140	4,757	4,374
96,252	96,351	5,533	5,150	4,767	4,384
96,352	96,451	5,542	5,159	4,776	4,393
96,452	96,551	5,551	5,168	4,785	4,402
96,552	96,651	5,561	5,178	4,795	4,412
96,652	96,751	5,570	5,187	4,804	4,421
96,752	96,851	5,579	5,196	4,813	4,430
96,852	96,951	5,589	5,206	4,823	4,440
96,952	97,051	5,598	5,215	4,832	4,449
97,052	97,151	5,607	5,224	4,841	4,458
97,152	97,251	5,616	5,233	4,850	4,467
97,252	97,351	5,626	5,243	4,860	4,477
97,352	97,451	5,635	5,252	4,869	4,486
97,452	97,551	5,644	5,261	4,878	4,495
97,552	97,651	5,654	5,271	4,888	4,505

Continued on next page.



# 2020 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,601 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
97,652	97,751	5,663	5,280	4,897	4,514
97,752	97,851	5,672	5,289	4,906	4,523
97,852	97,951	5,682	5,299	4,916	4,533
97,952	98,051	5,691	5,308	4,925	4,542
98,052	98,151	5,700	5,317	4,934	4,551
98,152	98,251	5,709	5,326	4,943	4,560
98,252	98,351	5,719	5,336	4,953	4,570
98,352	98,451	5,728	5,345	4,962	4,579
98,452	98,551	5,737	5,354	4,971	4,588
98,552	98,651	5,747	5,364	4,981	4,598
98,652	98,751	5,756	5,373	4,990	4,607
98,752	98,851	5,765	5,382	4,999	4,616
98,852	98,951	5,775	5,392	5,009	4,626
98,952	99,051	5,784	5,401	5,018	4,635
99,052	99,151	5,793	5,410	5,027	4,644
99,152	99,251	5,802	5,419	5,036	4,653
99,252	99,351	5,812	5,429	5,046	4,663
99,352	99,451	5,821	5,438	5,055	4,672
99,452	99,551	5,830	5,447	5,064	4,681
99,552	99,651	5,840	5,457	5,074	4,691
99,652	99,751	5,849	5,466	5,083	4,700
99,752	99,851	5,858	5,475	5,092	4,709
99,852	99,951	5,868	5,485	5,102	4,719
99,952	100,000	5,877	5,494	5,111	4,728

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

# 2020 California 2EZ Table

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

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

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	30,552	0	0	0	0
30,553	30,652	1	0	0	0
30,653	30,752	3	0	0	0
30,753	30,852	5	0	0	0
30,853	30,952	7	0	0	0
30,953	31,052	9	0	0	0
31,053	31,152	11	0	0	0
31,153	31,252	13	0	0	0
31,253	31,352	15	0	0	0
31,353	31,452	17	0	0	0
31,453	31,552	19	0	0	0
31,553	31,652	21	0	0	0
31,653	31,752	23	0	0	0
31,753	31,852	25	0	0	0
31,853	31,952	27	0	0	0
31,953	32,052	29	0	0	0
32,053	32,152	31	0	0	0
32,153	32,252	33	0	0	0
32,253	32,352	35	0	0	0
32,353	32,452	37	0	0	0
32,453	32,552	39	0	0	0
32,553	32,652	41	0	0	0
32,653	32,752	43	0	0	0
32,753	32,852	45	0	0	0
32,853	32,952	47	0	0	0
32,953	33,052	49	0	0	0
33,053	33,152	51	0	0	0
33,153	33,252	53	0	0	0
33,253	33,352	55	0	0	0
33,353	33,452	57	0	0	0
33,453	33,552	59	0	0	0
33,553	33,652	61	0	0	0
33,653	33,752	63	0	0	0
33,753	33,852	65	0	0	0
33,853	33,952	67	0	0	0
33,953	34,052	69	0	0	0
34,053	34,152	71	0	0	0
34,153	34,252	73	0	0	0
34,253	34,352	75	0	0	0
34,353	34,452	77	0	0	0
34,453	34,552	79	0	0	0
34,553	34,652	81	0	0	0
34,653	34,752	83	0	0	0
34,753	34,852	85	0	0	0
34,853	34,952	87	0	0	0
34,953	35,052	89	0	0	0
35,053	35,152	91	0	0	0
35,153	35,252	93	0	0	0
35,253	35,352	95	0	0	0
35,353	35,452	97	0	0	0
35,453	35,552	99	0	0	0
35,553	35,652	101	0	0	0
35,653	35,752	103	0	0	0
35,753	35,852	105	0	0	0
35,853	35,952	107	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
35,953	36,052	109	0	0	0
36,053	36,152	111	0	0	0
36,153	36,252	113	0	0	0
36,253	36,352	115	0	0	0
36,353	36,452	117	0	0	0
36,453	36,552	119	0	0	0
36,553	36,652	121	0	0	0
36,653	36,752	123	0	0	0
36,753	36,852	125	0	0	0
36,853	36,952	127	0	0	0
36,953	37,052	129	0	0	0
37,053	37,152	131	0	0	0
37,153	37,252	133	0	0	0
37,253	37,352	135	0	0	0
37,353	37,452	137	0	0	0
37,453	37,552	139	0	0	0
37,553	37,652	141	0	0	0
37,653	37,752	143	0	0	0
37,753	37,852	145	0	0	0
37,853	37,952	147	0	0	0
37,953	38,052	149	0	0	0
38,053	38,152	151	0	0	0
38,153	38,252	153	0	0	0
38,253	38,352	155	0	0	0
38,353	38,452	157	0	0	0
38,453	38,552	159	0	0	0
38,553	38,652	161	0	0	0
38,653	38,752	163	0	0	0
38,753	38,852	165	0	0	0
38,853	38,952	167	0	0	0
38,953	39,052	169	0	0	0
39,053	39,152	171	0	0	0
39,153	39,252	173	0	0	0
39,253	39,352	175	0	0	0
39,353	39,452	177	0	0	0
39,453	39,552	179	0	0	0
39,553	39,652	181	0	0	0
39,653	39,752	183	0	0	0
39,753	39,852	185	0	0	0
39,853	39,952	187	0	0	0
39,953	40,052	189	0	0	0
40,053	40,152	191	0	0	0
40,153	40,252	193	0	0	0
40,253	40,352	195	0	0	0
40,353	40,452	197	0	0	0
40,453	40,552	199	0	0	0
40,553	40,652	201	0	0	0
40,653	40,752	203	0	0	0
40,753	40,852	205	0	0	0
40,853	40,952	207	0	0	0
40,953	41,052	209	0	0	0
41,053	41,152	211	0	0	0
41,153	41,252	213	0	0	0
41,253	41,352	215	0	0	0
41,353	41,452	217	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,453	41,552	219	0	0	0
41,553	41,652	221	0	0	0
41,653	41,752	223	0	0	0
41,753	41,852	225	0	0	0
41,853	41,952	227	0	0	0
41,953	42,052	229	0	0	0
42,053	42,152	231	0	0	0
42,153	42,252	233	0	0	0
42,253	42,352	235	0	0	0
42,353	42,452	237	0	0	0
42,453	42,552	239	0	0	0
42,553	42,652	241	0	0	0
42,653	42,752	243	0	0	0
42,753	42,852	245	0	0	0
42,853	42,952	247	0	0	0
42,953	43,052	249	0	0	0
43,053	43,152	251	0	0	0
43,153	43,252	253	0	0	0
43,253	43,352	255	0	0	0
43,353	43,452	257	0	0	0
43,453	43,552	259	0	0	0
43,553	43,652	261	0	0	0
43,653	43,752	263	0	0	0
43,753	43,852	265	0	0	0
43,853	43,952	267	0	0	0
43,953	44,052	269	0	0	0
44,053	44,152	271	0	0	0
44,153	44,252	273	0	0	0
44,253	44,352	275	0	0	0
44,353	44,452	277	0	0	0
44,453	44,552	279	0	0	0
44,553	44,652	281	0	0	0
44,653	44,752	283	0	0	0
44,753	44,852	285	0	0	0
44,853	44,952	287	0	0	0
44,953	45,052	289	0	0	0
45,053	45,152	291	0	0	0
45,153	45,252	293	0	0	0
45,253	45,352	295	0	0	0
45,353	45,452	297	0	0	0
45,453	45,552	299	0	0	0
45,553	45,652	301	0	0	0
45,653	45,752	303	0	0	0
45,753	45,852	305	0	0	0
45,853	45,952	307	0	0	0
45,953	46,052	309	0	0	0
46,053	46,152	311	0	0	0
46,153	46,252	313	0	0	0
46,253	46,352	315	0	0	0
46,353	46,452	317	0	0	0
46,453	46,552	319	0	0	0
46,553	46,652	321	0	0	0
46,653	46,752	323	0	0	0
46,753	46,852	325	0	0	0
46,853	46,952	327	0	0	0

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
46,953	47,052	329	0	0	0
47,053	47,152	331	0	0	0
47,153	47,252	333	0	0	0
47,253	47,352	335	0	0	0
47,353	47,452	337	0	0	0
47,453	47,552	339	0	0	0
47,553	47,652	341	0	0	0
47,653	47,752	343	0	0	0
47,753	47,852	345	0	0	0
47,853	47,952	347	0	0	0
47,953	48,052	349	0	0	0
48,053	48,152	351	0	0	0
48,153	48,252	353	0	0	0
48,253	48,352	355	0	0	0
48,353	48,452	357	0	0	0
48,453	48,552	359	0	0	0
48,553	48,652	361	0	0	0
48,653	48,752	363	0	0	0
48,753	48,852	365	0	0	0
48,853	48,952	367	0	0	0
48,953	49,052	369	0	0	0
49,053	49,152	371	0	0	0
49,153	49,252	373	0	0	0
49,253	49,352	375	0	0	0
49,353	49,452	377	0	0	0
49,453	49,552	379	0	0	0
49,553	49,652	381	0	0	0
49,653	49,752	383	0	0	0
49,753	49,852	385	2	0	0
49,853	49,952	387	4	0	0
49,953	50,052	389	6	0	0
50,053	50,152	391	8	0	0
50,153	50,252	393	10	0	0
50,253	50,352	395	12	0	0
50,353	50,452	397	14	0	0
50,453	50,552	399	16	0	0
50,553	50,652	401	18	0	0
50,653	50,752	403	20	0	0
50,753	50,852	405	22	0	0
50,853	50,952	407	24	0	0
50,953	51,052	409	26	0	0
51,053	51,152	411	28	0	0
51,153	51,252	413	30	0	0
51,253	51,352	415	32	0	0
51,353	51,452	417	34	0	0
51,453	51,552	419	36	0	0
51,553	51,652	422	39	0	0
51,653	51,752	426	43	0	0
51,753	51,852	430	47	0	0
51,853	51,952	434	51	0	0
51,953	52,052	438	55	0	0
52,053	52,152	442	59	0	0
52,153	52,252	446	63	0	0
52,253	52,352	450	67	0	0
52,353	52,452	454	71	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
52,453	52,552	458	75	0	0
52,553	52,652	462	79	0	0
52,653	52,752	466	83	0	0
52,753	52,852	470	87	0	0
52,853	52,952	474	91	0	0
52,953	53,052	478	95	0	0
53,053	53,152	482	99	0	0
53,153	53,252	486	103	0	0
53,253	53,352	490	107	0	0
53,353	53,452	494	111	0	0
53,453	53,552	498	115	0	0
53,553	53,652	502	119	0	0
53,653	53,752	506	123	0	0
53,753	53,852	510	127	0	0
53,853	53,952	514	131	0	0
53,953	54,052	518	135	0	0
54,053	54,152	522	139	0	0
54,153	54,252	526	143	0	0
54,253	54,352	530	147	0	0
54,353	54,452	534	151	0	0
54,453	54,552	538	155	0	0
54,553	54,652	542	159	0	0
54,653	54,752	546	163	0	0
54,753	54,852	550	167	0	0
54,853	54,952	554	171	0	0
54,953	55,052	558	175	0	0
55,053	55,152	562	179	0	0
55,153	55,252	566	183	0	0
55,253	55,352	570	187	0	0
55,353	55,452	574	191	0	0
55,453	55,552	578	195	0	0
55,553	55,652	582	199	0	0
55,653	55,752	586	203	0	0
55,753	55,852	590	207	0	0
55,853	55,952	594	211	0	0
55,953	56,052	598	215	0	0
56,053	56,152	602	219	0	0
56,153	56,252	606	223	0	0
56,253	56,352	610	227	0	0
56,353	56,452	614	231	0	0
56,453	56,552	618	235	0	0
56,553	56,652	622	239	0	0
56,653	56,752	626	243	0	0
56,753	56,852	630	247	0	0
56,853	56,952	634	251	0	0
56,953	57,052	638	255	0	0
57,053	57,152	642	259	0	0
57,153	57,252	646	263	0	0
57,253	57,352	650	267	0	0
57,353	57,452	654	271	0	0
57,453	57,552	658	275	0	0
57,553	57,652	662	279	0	0
57,653	57,752	666	283	0	0
57,753	57,852	670	287	0	0
57,853	57,952	674	291	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
57,953	58,052	678	295	0	0
58,053	58,152	682	299	0	0
58,153	58,252	686	303	0	0
58,253	58,352	690	307	0	0
58,353	58,452	694	311	0	0
58,453	58,552	698	315	0	0
58,553	58,652	702	319	0	0
58,653	58,752	706	323	0	0
58,753	58,852	710	327	0	0
58,853	58,952	714	331	0	0
58,953	59,052	718	335	0	0
59,053	59,152	722	339	0	0
59,153	59,252	726	343	0	0
59,253	59,352	730	347	0	0
59,353	59,452	734	351	0	0
59,453	59,552	738	355	0	0
59,553	59,652	742	359	0	0
59,653	59,752	746	363	0	0
59,753	59,852	750	367	0	0
59,853	59,952	754	371	0	0
59,953	60,052	758	375	0	0
60,053	60,152	762	379	0	0
60,153	60,252	766	383	0	0
60,253	60,352	770	387	4	0
60,353	60,452	774	391	8	0
60,453	60,552	778	395	12	0
60,553	60,652	782	399	16	0
60,653	60,752	786	403	20	0
60,753	60,852	790	407	24	0
60,853	60,952	794	411	28	0
60,953	61,052	798	415	32	0
61,053	61,152	802	419	36	0
61,153	61,252	806	423	40	0
61,253	61,352	810	427	44	0
61,353	61,452	814	431	48	0
61,453	61,552	818	435	52	0
61,553	61,652	822	439	56	0
61,653	61,752	826	443	60	0
61,753	61,852	830	447	64	0
61,853	61,952	834	451	68	0
61,953	62,052	838	455	72	0
62,053	62,152	842	459	76	0
62,153	62,252	846	463	80	0
62,253	62,352	850	467	84	0
62,353	62,452	854	471	88	0
62,453	62,552	858	475	92	0
62,553	62,652	862	479	96	0
62,653	62,752	866	483	100	0
62,753	62,852	870	487	104	0
62,853	62,952	874	491	108	0
62,953	63,052	878	495	112	0
63,053	63,152	882	499	116	0
63,153	63,252	886	503	120	0
63,253	63,352	890	507	124	0
63,353	63,452	894	511	128	0

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
63,453	63,552	898	515	132	0
63,553	63,652	902	519	136	0
63,653	63,752	906	523	140	0
63,753	63,852	910	527	144	0
63,853	63,952	914	531	148	0
63,953	64,052	918	535	152	0
64,053	64,152	922	539	156	0
64,153	64,252	926	543	160	0
64,253	64,352	930	547	164	0
64,353	64,452	934	551	168	0
64,453	64,552	938	555	172	0
64,553	64,652	942	559	176	0
64,653	64,752	946	563	180	0
64,753	64,852	950	567	184	0
64,853	64,952	954	571	188	0
64,953	65,052	958	575	192	0
65,053	65,152	962	579	196	0
65,153	65,252	966	583	200	0
65,253	65,352	970	587	204	0
65,353	65,452	974	591	208	0
65,453	65,552	978	595	212	0
65,553	65,652	982	599	216	0
65,653	65,752	986	603	220	0
65,753	65,852	990	607	224	0
65,853	65,952	994	611	228	0
65,953	66,052	998	615	232	0
66,053	66,152	1,002	619	236	0
66,153	66,252	1,006	623	240	0
66,253	66,352	1,010	627	244	0
66,353	66,452	1,014	631	248	0
66,453	66,552	1,018	635	252	0
66,553	66,652	1,022	639	256	0
66,653	66,752	1,026	643	260	0
66,753	66,852	1,030	647	264	0
66,853	66,952	1,034	651	268	0
66,953	67,052	1,038	655	272	0
67,053	67,152	1,042	659	276	0
67,153	67,252	1,046	663	280	0
67,253	67,352	1,050	667	284	0
67,353	67,452	1,054	671	288	0
67,453	67,552	1,058	675	292	0
67,553	67,652	1,062	679	296	0
67,653	67,752	1,066	683	300	0
67,753	67,852	1,070	687	304	0
67,853	67,952	1,074	691	308	0
67,953	68,052	1,078	695	312	0
68,053	68,152	1,082	699	316	0
68,153	68,252	1,086	703	320	0
68,253	68,352	1,090	707	324	0
68,353	68,452	1,094	711	328	0
68,453	68,552	1,098	715	332	0
68,553	68,652	1,102	719	336	0
68,653	68,752	1,106	723	340	0
68,753	68,852	1,110	727	344	0
68,853	68,952	1,114	731	348	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
68,953	69,052	1,118	735	352	0
69,053	69,152	1,122	739	356	0
69,153	69,252	1,126	743	360	0
69,253	69,352	1,130	747	364	0
69,353	69,452	1,134	751	368	0
69,453	69,552	1,138	755	372	0
69,553	69,652	1,142	759	376	0
69,653	69,752	1,146	763	380	0
69,753	69,852	1,150	767	384	1
69,853	69,952	1,154	771	388	5
69,953	70,052	1,158	775	392	9
70,053	70,152	1,162	779	396	13
70,153	70,252	1,166	783	400	17
70,253	70,352	1,170	787	404	21
70,353	70,452	1,174	791	408	25
70,453	70,552	1,178	795	412	29
70,553	70,652	1,182	799	416	33
70,653	70,752	1,186	803	420	37
70,753	70,852	1,190	807	424	41
70,853	70,952	1,194	811	428	45
70,953	71,052	1,198	815	432	49
71,053	71,152	1,202	819	436	53
71,153	71,252	1,206	823	440	57
71,253	71,352	1,210	827	444	61
71,353	71,452	1,214	831	448	65
71,453	71,552	1,218	835	452	69
71,553	71,652	1,222	839	456	73
71,653	71,752	1,226	843	460	77
71,753	71,852	1,230	847	464	81
71,853	71,952	1,234	851	468	85
71,953	72,052	1,238	855	472	89
72,053	72,152	1,242	859	476	93
72,153	72,252	1,246	863	480	97
72,253	72,352	1,250	867	484	101
72,353	72,452	1,254	871	488	105
72,453	72,552	1,258	875	492	109
72,553	72,652	1,262	879	496	113
72,653	72,752	1,266	883	500	117
72,753	72,852	1,270	887	504	121
72,853	72,952	1,274	891	508	125
72,953	73,052	1,278	895	512	129
73,053	73,152	1,282	899	516	133
73,153	73,252	1,286	903	520	137
73,253	73,352	1,290	907	524	141
73,353	73,452	1,294	911	528	145
73,453	73,552	1,298	915	532	149
73,553	73,652	1,302	919	536	153
73,653	73,752	1,306	923	540	157
73,753	73,852	1,310	927	544	161
73,853	73,952	1,314	931	548	165
73,953	74,052	1,318	935	552	169
74,053	74,152	1,322	939	556	173
74,153	74,252	1,326	943	560	177
74,253	74,352	1,330	947	564	181
74,353	74,452	1,334	951	568	185

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
74,453	74,552	1,338	955	572	189
74,553	74,652	1,342	959	576	193
74,653	74,752	1,346	963	580	197
74,753	74,852	1,350	967	584	201
74,853	74,952	1,354	971	588	205
74,953	75,052	1,358	975	592	209
75,053	75,152	1,362	979	596	213
75,153	75,252	1,366	983	600	217
75,253	75,352	1,370	987	604	221
75,353	75,452	1,374	991	608	225
75,453	75,552	1,378	995	612	229
75,553	75,652	1,382	999	616	233
75,653	75,752	1,386	1,003	620	237
75,753	75,852	1,390	1,007	624	241
75,853	75,952	1,394	1,011	628	245
75,953	76,052	1,398	1,015	632	249
76,053	76,152	1,404	1,021	638	255
76,153	76,252	1,410	1,027	644	261
76,253	76,352	1,416	1,033	650	267
76,353	76,452	1,422	1,039	656	273
76,453	76,552	1,428	1,045	662	279
76,553	76,652	1,434	1,051	668	285
76,653	76,752	1,440	1,057	674	291
76,753	76,852	1,446	1,063	680	297
76,853	76,952	1,452	1,069	686	303
76,953	77,052	1,458	1,075	692	309
77,053	77,152	1,464	1,081	698	315
77,153	77,252	1,470	1,087	704	321
77,253	77,352	1,476	1,093	710	327
77,353	77,452	1,482	1,099	716	333
77,453	77,552	1,488	1,105	722	339
77,553	77,652	1,494	1,111	728	345
77,653	77,752	1,500	1,117	734	351
77,753	77,852	1,506	1,123	740	357
77,853	77,952	1,512	1,129	746	363
77,953	78,052	1,518	1,135	752	369
78,053	78,152	1,524	1,141	758	375
78,153	78,252	1,530	1,147	764	381
78,253	78,352	1,536	1,153	770	387
78,353	78,452	1,542	1,159	776	393
78,453	78,552	1,548	1,165	782	399
78,553	78,652	1,554	1,171	788	405
78,653	78,752	1,560	1,177	794	411
78,753	78,852	1,566	1,183	800	417
78,853	78,952	1,572	1,189	806	423
78,953	79,052	1,578	1,195	812	429
79,053	79,152	1,584	1,201	818	435
79,153	79,252	1,590	1,207	824	441
79,253	79,352	1,596	1,213	830	447
79,353	79,452	1,602	1,219	836	453
79,453	79,552	1,608	1,225	842	459
79,553	79,652	1,614	1,231	848	465
79,653	79,752	1,620	1,237	854	471
79,753	79,852	1,626	1,243	860	477
79,853	79,952	1,632	1,249	866	483

Continued on next page.



# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
79,953	80,052	1,638	1,255	872	489	
80,053	80,152	1,644	1,261	878	495	
80,153	80,252	1,650	1,267	884	501	
80,253	80,352	1,656	1,273	890	507	
80,353	80,452	1,662	1,279	896	513	
80,453	80,552	1,668	1,285	902	519	
80,553	80,652	1,674	1,291	908	525	
80,653	80,752	1,680	1,297	914	531	
80,753	80,852	1,686	1,303	920	537	
80,853	80,952	1,692	1,309	926	543	
80,953	81,052	1,698	1,315	932	549	
81,053	81,152	1,704	1,321	938	555	
81,153	81,252	1,710	1,327	944	561	
81,253	81,352	1,716	1,333	950	567	
81,353	81,452	1,722	1,339	956	573	
81,453	81,552	1,728	1,345	962	579	
81,553	81,652	1,734	1,351	968	585	
81,653	81,752	1,740	1,357	974	591	
81,753	81,852	1,746	1,363	980	597	
81,853	81,952	1,752	1,369	986	603	
81,953	82,052	1,758	1,375	992	609	
82,053	82,152	1,764	1,381	998	615	
82,153	82,252	1,770	1,387	1,004	621	
82,253	82,352	1,776	1,393	1,010	627	
82,353	82,452	1,782	1,399	1,016	633	
82,453	82,552	1,788	1,405	1,022	639	
82,553	82,652	1,794	1,411	1,028	645	
82,653	82,752	1,800	1,417	1,034	651	
82,753	82,852	1,806	1,423	1,040	657	
82,853	82,952	1,812	1,429	1,046	663	
82,953	83,052	1,818	1,435	1,052	669	
83,053	83,152	1,824	1,441	1,058	675	
83,153	83,252	1,830	1,447	1,064	681	
83,253	83,352	1,836	1,453	1,070	687	
83,353	83,452	1,842	1,459	1,076	693	
83,453	83,552	1,848	1,465	1,082	699	
83,553	83,652	1,854	1,471	1,088	705	
83,653	83,752	1,860	1,477	1,094	711	
83,753	83,852	1,866	1,483	1,100	717	
83,853	83,952	1,872	1,489	1,106	723	
83,953	84,052	1,878	1,495	1,112	729	
84,053	84,152	1,884	1,501	1,118	735	
84,153	84,252	1,890	1,507	1,124	741	
84,253	84,352	1,896	1,513	1,130	747	
84,353	84,452	1,902	1,519	1,136	753	
84,453	84,552	1,908	1,525	1,142	759	
84,553	84,652	1,914	1,531	1,148	765	
84,653	84,752	1,920	1,537	1,154	771	
84,753	84,852	1,926	1,543	1,160	777	
84,853	84,952	1,932	1,549	1,166	783	
84,953	85,052	1,938	1,555	1,172	789	
85,053	85,152	1,944	1,561	1,178	795	
85,153	85,252	1,950	1,567	1,184	801	
85,253	85,352	1,956	1,573	1,190	807	
85,353	85,452	1,962	1,579	1,196	813	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
85,453	85,552	1,968	1,585	1,202	819	
85,553	85,652	1,974	1,591	1,208	825	
85,653	85,752	1,980	1,597	1,214	831	
85,753	85,852	1,986	1,603	1,220	837	
85,853	85,952	1,992	1,609	1,226	843	
85,953	86,052	1,998	1,615	1,232	849	
86,053	86,152	2,004	1,621	1,238	855	
86,153	86,252	2,010	1,627	1,244	861	
86,253	86,352	2,016	1,633	1,250	867	
86,353	86,452	2,022	1,639	1,256	873	
86,453	86,552	2,028	1,645	1,262	879	
86,553	86,652	2,034	1,651	1,268	885	
86,653	86,752	2,040	1,657	1,274	891	
86,753	86,852	2,046	1,663	1,280	897	
86,853	86,952	2,052	1,669	1,286	903	
86,953	87,052	2,058	1,675	1,292	909	
87,053	87,152	2,064	1,681	1,298	915	
87,153	87,252	2,070	1,687	1,304	921	
87,253	87,352	2,076	1,693	1,310	927	
87,353	87,452	2,082	1,699	1,316	933	
87,453	87,552	2,088	1,705	1,322	939	
87,553	87,652	2,094	1,711	1,328	945	
87,653	87,752	2,100	1,717	1,334	951	
87,753	87,852	2,106	1,723	1,340	957	
87,853	87,952	2,112	1,729	1,346	963	
87,953	88,052	2,118	1,735	1,352	969	
88,053	88,152	2,124	1,741	1,358	975	
88,153	88,252	2,130	1,747	1,364	981	
88,253	88,352	2,136	1,753	1,370	987	
88,353	88,452	2,142	1,759	1,376	993	
88,453	88,552	2,148	1,765	1,382	999	
88,553	88,652	2,154	1,771	1,388	1,005	
88,653	88,752	2,160	1,777	1,394	1,011	
88,753	88,852	2,166	1,783	1,400	1,017	
88,853	88,952	2,172	1,789	1,406	1,023	
88,953	89,052	2,178	1,795	1,412	1,029	
89,053	89,152	2,184	1,801	1,418	1,035	
89,153	89,252	2,190	1,807	1,424	1,041	
89,253	89,352	2,196	1,813	1,430	1,047	
89,353	89,452	2,202	1,819	1,436	1,053	
89,453	89,552	2,208	1,825	1,442	1,059	
89,553	89,652	2,214	1,831	1,448	1,065	
89,653	89,752	2,220	1,837	1,454	1,071	
89,753	89,852	2,226	1,843	1,460	1,077	
89,853	89,952	2,232	1,849	1,466	1,083	
89,953	90,052	2,238	1,855	1,472	1,089	
90,053	90,152	2,244	1,861	1,478	1,095	
90,153	90,252	2,250	1,867	1,484	1,101	
90,253	90,352	2,256	1,873	1,490	1,107	
90,353	90,452	2,262	1,879	1,496	1,113	
90,453	90,552	2,268	1,885	1,502	1,119	
90,553	90,652	2,274	1,891	1,508	1,125	
90,653	90,752	2,280	1,897	1,514	1,131	
90,753	90,852	2,286	1,903	1,520	1,137	
90,853	90,952	2,292	1,909	1,526	1,143	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
90,953	91,052	2,298	1,915	1,532	1,149	
91,053	91,152	2,304	1,921	1,538	1,155	
91,153	91,252	2,310	1,927	1,544	1,161	
91,253	91,352	2,316	1,933	1,550	1,167	
91,353	91,452	2,322	1,939	1,556	1,173	
91,453	91,552	2,328	1,945	1,562	1,179	
91,553	91,652	2,334	1,951	1,568	1,185	
91,653	91,752	2,340	1,957	1,574	1,191	
91,753	91,852	2,346	1,963	1,580	1,197	
91,853	91,952	2,352	1,969	1,586	1,203	
91,953	92,052	2,358	1,975	1,592	1,209	
92,053	92,152	2,364	1,981	1,598	1,215	
92,153	92,252	2,370	1,987	1,604	1,221	
92,253	92,352	2,376	1,993	1,610	1,227	
92,353	92,452	2,382	1,999	1,616	1,233	
92,453	92,552	2,388	2,005	1,622	1,239	
92,553	92,652	2,394	2,011	1,628	1,245	
92,653	92,752	2,400	2,017	1,634	1,251	
92,753	92,852	2,406	2,023	1,640	1,257	
92,853	92,952	2,412	2,029	1,646	1,263	
92,953	93,052	2,418	2,035	1,652	1,269	
93,053	93,152	2,424	2,041	1,658	1,275	
93,153	93,252	2,430	2,047	1,664	1,281	
93,253	93,352	2,436	2,053	1,670	1,287	
93,353	93,452	2,442	2,059	1,676	1,293	
93,453	93,552	2,448	2,065	1,682	1,299	
93,553	93,652	2,454	2,071	1,688	1,305	
93,653	93,752	2,460	2,077	1,694	1,311	
93,753	93,852	2,466	2,083	1,700	1,317	
93,853	93,952	2,472	2,089	1,706	1,323	
93,953	94,052	2,478	2,095	1,712	1,329	
94,053	94,152	2,484	2,101	1,718	1,335	
94,153	94,252	2,490	2,107	1,724	1,341	
94,253	94,352	2,496	2,113	1,730	1,347	
94,353	94,452	2,502	2,119	1,736	1,353	
94,453	94,552	2,508	2,125	1,742	1,359	
94,553	94,652	2,514	2,131	1,748	1,365	
94,653	94,752	2,520	2,137	1,754	1,371	
94,753	94,852	2,526	2,143	1,760	1,377	
94,853	94,952	2,532	2,149	1,766	1,383	
94,953	95,052	2,538	2,155	1,772	1,389	
95,053	95,152	2,544	2,161	1,778	1,395	
95,153	95,252	2,550	2,167	1,784	1,401	
95,253	95,352	2,556	2,173	1,790	1,407	
95,353	95,452	2,562	2,179	1,796	1,413	
95,453	95,552	2,568	2,185	1,802	1,419	
95,553	95,652	2,574	2,191	1,808	1,425	
95,653	95,752	2,580	2,197	1,814	1,431	
95,753	95,852	2,586	2,203	1,820	1,437	
95,853	95,952	2,592	2,209	1,826	1,443	
95,953	96,052	2,598	2,215	1,832	1,449	
96,053	96,152	2,604	2,221	1,838	1,455	
96,153	96,252	2,610	2,227	1,844	1,461	
96,253	96,352	2,616	2,233	1,850	1,467	
96,353	96,452	2,622	2,239	1,856	1,473	

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
96,453	96,552	2,628	2,245	1,862	1,479	
96,553	96,652	2,634	2,251	1,868	1,485	
96,653	96,752	2,640	2,257	1,874	1,491	
96,753	96,852	2,646	2,263	1,880	1,497	
96,853	96,952	2,652	2,269	1,886	1,503	
96,953	97,052	2,658	2,275	1,892	1,509	
97,053	97,152	2,664	2,281	1,898	1,515	
97,153	97,252	2,670	2,287	1,904	1,521	
97,253	97,352	2,676	2,293	1,910	1,527	
97,353	97,452	2,682	2,299	1,916	1,533	
97,453	97,552	2,688	2,305	1,922	1,539	
97,553	97,652	2,694	2,311	1,928	1,545	
97,653	97,752	2,700	2,317	1,934	1,551	
97,753	97,852	2,706	2,323	1,940	1,557	
97,853	97,952	2,712	2,329	1,946	1,563	
97,953	98,052	2,718	2,335	1,952	1,569	
98,053	98,152	2,724	2,341	1,958	1,575	
98,153	98,252	2,730	2,347	1,964	1,581	
98,253	98,352	2,736	2,353	1,970	1,587	
98,353	98,452	2,742	2,359	1,976	1,593	
98,453	98,552	2,748	2,365	1,982	1,599	
98,553	98,652	2,754	2,371	1,988	1,605	
98,653	98,752	2,760	2,377	1,994	1,611	
98,753	98,852	2,766	2,383	2,000	1,617	
98,853	98,952	2,772	2,389	2,006	1,623	
98,953	99,052	2,778	2,395	2,012	1,629	
99,053	99,152	2,784	2,401	2,018	1,635	
99,153	99,252	2,790	2,407	2,024	1,641	
99,253	99,352	2,796	2,413	2,030	1,647	
99,353	99,452	2,802	2,419	2,036	1,653	
99,453	99,552	2,808	2,425	2,042	1,659	
99,553	99,652	2,814	2,431	2,048	1,665	
99,653	99,752	2,820	2,437	2,054	1,671	
99,753	99,852	2,826	2,443	2,060	1,677	
99,853	99,952	2,832	2,449	2,066	1,683	
99,953	100,052	2,838	2,455	2,072	1,689	
100,053	100,152	2,844	2,461	2,078	1,695	
100,153	100,252	2,850	2,467	2,084	1,701	
100,253	100,352	2,856	2,473	2,090	1,707	
100,353	100,452	2,862	2,479	2,096	1,713	
100,453	100,552	2,868	2,485	2,102	1,719	
100,553	100,652	2,874	2,491	2,108	1,725	
100,653	100,752	2,880	2,497	2,114	1,731	
100,753	100,852	2,886	2,503	2,120	1,737	
100,853	100,952	2,892	2,509	2,126	1,743	
100,953	101,052	2,898	2,515	2,132	1,749	
101,053	101,152	2,904	2,521	2,138	1,755	
101,153	101,252	2,910	2,527	2,144	1,761	
101,253	101,352	2,916	2,533	2,150	1,767	
101,353	101,452	2,922	2,539	2,156	1,773	
101,453	101,552	2,928	2,545	2,162	1,779	
101,553	101,652	2,934	2,551	2,168	1,785	
101,653	101,752	2,940	2,557	2,174	1,791	
101,753	101,852	2,946	2,563	2,180	1,797	
101,853	101,952	2,952	2,569	2,186	1,803	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
101,953	102,052	2,958	2,575	2,192	1,809	
102,053	102,152	2,966	2,583	2,200	1,817	
102,153	102,252	2,974	2,591	2,208	1,825	
102,253	102,352	2,982	2,599	2,216	1,833	
102,353	102,452	2,990	2,607	2,224	1,841	
102,453	102,552	2,998	2,615	2,232	1,849	
102,553	102,652	3,006	2,623	2,240	1,857	
102,653	102,752	3,014	2,631	2,248	1,865	
102,753	102,852	3,022	2,639	2,256	1,873	
102,853	102,952	3,030	2,647	2,264	1,881	
102,953	103,052	3,038	2,655	2,272	1,889	
103,053	103,152	3,046	2,663	2,280	1,897	
103,153	103,252	3,054	2,671	2,288	1,905	
103,253	103,352	3,062	2,679	2,296	1,913	
103,353	103,452	3,070	2,687	2,304	1,921	
103,453	103,552	3,078	2,695	2,312	1,929	
103,553	103,652	3,086	2,703	2,320	1,937	
103,653	103,752	3,094	2,711	2,328	1,945	
103,753	103,852	3,102	2,719	2,336	1,953	
103,853	103,952	3,110	2,727	2,344	1,961	
103,953	104,052	3,118	2,735	2,352	1,969	
104,053	104,152	3,126	2,743	2,360	1,977	
104,153	104,252	3,134	2,751	2,368	1,985	
104,253	104,352	3,142	2,759	2,376	1,993	
104,353	104,452	3,150	2,767	2,384	2,001	
104,453	104,552	3,158	2,775	2,392	2,009	
104,553	104,652	3,166	2,783	2,400	2,017	
104,653	104,752	3,174	2,791	2,408	2,025	
104,753	104,852	3,182	2,799	2,416	2,033	
104,853	104,952	3,190	2,807	2,424	2,041	
104,953	105,052	3,198	2,815	2,432	2,049	
105,053	105,152	3,206	2,823	2,440	2,057	
105,153	105,252	3,214	2,831	2,448	2,065	
105,253	105,352	3,222	2,839	2,456	2,073	
105,353	105,452	3,230	2,847	2,464	2,081	
105,453	105,552	3,238	2,855	2,472	2,089	
105,553	105,652	3,246	2,863	2,480	2,097	
105,653	105,752	3,254	2,871	2,488	2,105	
105,753	105,852	3,262	2,879	2,496	2,113	
105,853	105,952	3,270	2,887	2,504	2,121	
105,953	106,052	3,278	2,895	2,512	2,129	
106,053	106,152	3,286	2,903	2,520	2,137	
106,153	106,252	3,294	2,911	2,528	2,145	
106,253	106,352	3,302	2,919	2,536	2,153	
106,353	106,452	3,310	2,927	2,544	2,161	
106,453	106,552	3,318	2,935	2,552	2,169	
106,553	106,652	3,326	2,943	2,560	2,177	
106,653	106,752	3,334	2,951	2,568	2,185	
106,753	106,852	3,342	2,959	2,576	2,193	
106,853	106,952	3,350	2,967	2,584	2,201	
106,953	107,052	3,358	2,975	2,592	2,209	
107,053	107,152	3,366	2,983	2,600	2,217	
107,153	107,252	3,374	2,991	2,608	2,225	
107,253	107,352	3,382	2,999	2,616	2,233	
107,353	107,452	3,390	3,007	2,624	2,241	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
107,453	107,552	3,398	3,015	2,632	2,249	
107,553	107,652	3,406	3,023	2,640	2,257	
107,653	107,752	3,414	3,031	2,648	2,265	
107,753	107,852	3,422	3,039	2,656	2,273	
107,853	107,952	3,430	3,047	2,664	2,281	
107,953	108,052	3,438	3,055	2,672	2,289	
108,053	108,152	3,446	3,063	2,680	2,297	
108,153	108,252	3,454	3,071	2,688	2,305	
108,253	108,352	3,462	3,079	2,696	2,313	
108,353	108,452	3,470	3,087	2,704	2,321	
108,453	108,552	3,478	3,095	2,712	2,329	
108,553	108,652	3,486	3,103	2,720	2,337	
108,653	108,752	3,494	3,111	2,728	2,345	
108,753	108,852	3,502	3,119	2,736	2,353	
108,853	108,952	3,510	3,127	2,744	2,361	
108,953	109,052	3,518	3,135	2,752	2,369	
109,053	109,152	3,526	3,143	2,760	2,377	
109,153	109,252	3,534	3,151	2,768	2,385	
109,253	109,352	3,542	3,159	2,776	2,393	
109,353	109,452	3,550	3,167	2,784	2,401	
109,453	109,552	3,558	3,175	2,792	2,409	
109,553	109,652	3,566	3,183	2,800	2,417	
109,653	109,752	3,574	3,191	2,808	2,425	
109,753	109,852	3,582	3,199	2,816	2,433	
109,853	109,952	3,590	3,207	2,824	2,441	
109,953	110,052	3,598	3,215	2,832	2,449	
110,053	110,152	3,606	3,223	2,840	2,457	
110,153	110,252	3,614	3,231	2,848	2,465	
110,253	110,352	3,622	3,239	2,856	2,473	
110,353	110,452	3,630	3,247	2,864	2,481	
110,453	110,552	3,638	3,255	2,872	2,489	
110,553	110,652	3,646	3,263	2,880	2,497	
110,653	110,752	3,654	3,271	2,888	2,505	
110,753	110,852	3,662	3,279	2,896	2,513	
110,853	110,952	3,670	3,287	2,904	2,521	
110,953	111,052	3,678	3,295	2,912	2,529	
111,053	111,152	3,686	3,303	2,920	2,537	
111,153	111,252	3,694	3,311	2,928	2,545	
111,253	111,352	3,702	3,319	2,936	2,553	
111,353	111,452	3,710	3,327	2,944	2,561	
111,453	111,552	3,718	3,335	2,952	2,569	
111,553	111,652	3,726	3,343	2,960	2,577	
111,653	111,752	3,734	3,351	2,968	2,585	
111,753	111,852	3,742	3,359	2,976	2,593	
111,853	111,952	3,750	3,367	2,984	2,601	
111,953	112,052	3,758	3,375	2,992	2,609	
112,053	112,152	3,766	3,383	3,000	2,617	
112,153	112,252	3,774	3,391	3,008	2,625	
112,253	112,352	3,782	3,399	3,016	2,633	
112,353	112,452	3,790	3,407	3,024	2,641	
112,453	112,552	3,798	3,415	3,032	2,649	
112,553	112,652	3,806	3,423	3,040	2,657	
112,653	112,752	3,814	3,431	3,048	2,665	
112,753	112,852	3,822	3,439	3,056	2,673	
112,853	112,952	3,830	3,447	3,064	2,681	

Continued on next page.



# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
112,953	113,052	3,838	3,455	3,072	2,689
113,053	113,152	3,846	3,463	3,080	2,697
113,153	113,252	3,854	3,471	3,088	2,705
113,253	113,352	3,862	3,479	3,096	2,713
113,353	113,452	3,870	3,487	3,104	2,721
113,453	113,552	3,878	3,495	3,112	2,729
113,553	113,652	3,886	3,503	3,120	2,737
113,653	113,752	3,894	3,511	3,128	2,745
113,753	113,852	3,902	3,519	3,136	2,753
113,853	113,952	3,910	3,527	3,144	2,761
113,953	114,052	3,918	3,535	3,152	2,769
114,053	114,152	3,926	3,543	3,160	2,777
114,153	114,252	3,934	3,551	3,168	2,785
114,253	114,352	3,942	3,559	3,176	2,793
114,353	114,452	3,950	3,567	3,184	2,801
114,453	114,552	3,958	3,575	3,192	2,809
114,553	114,652	3,966	3,583	3,200	2,817
114,653	114,752	3,974	3,591	3,208	2,825
114,753	114,852	3,982	3,599	3,216	2,833
114,853	114,952	3,990	3,607	3,224	2,841
114,953	115,052	3,998	3,615	3,232	2,849
115,053	115,152	4,006	3,623	3,240	2,857
115,153	115,252	4,014	3,631	3,248	2,865
115,253	115,352	4,022	3,639	3,256	2,873
115,353	115,452	4,030	3,647	3,264	2,881
115,453	115,552	4,038	3,655	3,272	2,889
115,553	115,652	4,046	3,663	3,280	2,897
115,653	115,752	4,054	3,671	3,288	2,905
115,753	115,852	4,062	3,679	3,296	2,913
115,853	115,952	4,070	3,687	3,304	2,921
115,953	116,052	4,078	3,695	3,312	2,929
116,053	116,152	4,086	3,703	3,320	2,937
116,153	116,252	4,094	3,711	3,328	2,945
116,253	116,352	4,102	3,719	3,336	2,953
116,353	116,452	4,110	3,727	3,344	2,961
116,453	116,552	4,118	3,735	3,352	2,969
116,553	116,652	4,126	3,743	3,360	2,977
116,653	116,752	4,134	3,751	3,368	2,985
116,753	116,852	4,142	3,759	3,376	2,993
116,853	116,952	4,150	3,767	3,384	3,001
116,953	117,052	4,158	3,775	3,392	3,009
117,053	117,152	4,166	3,783	3,400	3,017
117,153	117,252	4,174	3,791	3,408	3,025
117,253	117,352	4,182	3,799	3,416	3,033
117,353	117,452	4,190	3,807	3,424	3,041
117,453	117,552	4,198	3,815	3,432	3,049
117,553	117,652	4,206	3,823	3,440	3,057
117,653	117,752	4,214	3,831	3,448	3,065
117,753	117,852	4,222	3,839	3,456	3,073
117,853	117,952	4,230	3,847	3,464	3,081
117,953	118,052	4,238	3,855	3,472	3,089
118,053	118,152	4,246	3,863	3,480	3,097
118,153	118,252	4,254	3,871	3,488	3,105
118,253	118,352	4,262	3,879	3,496	3,113
118,353	118,452	4,270	3,887	3,504	3,121

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
118,453	118,552	4,278	3,895	3,512	3,129
118,553	118,652	4,286	3,903	3,520	3,137
118,653	118,752	4,294	3,911	3,528	3,145
118,753	118,852	4,302	3,919	3,536	3,153
118,853	118,952	4,310	3,927	3,544	3,161
118,953	119,052	4,318	3,935	3,552	3,169
119,053	119,152	4,326	3,943	3,560	3,177
119,153	119,252	4,334	3,951	3,568	3,185
119,253	119,352	4,342	3,959	3,576	3,193
119,353	119,452	4,350	3,967	3,584	3,201
119,453	119,552	4,358	3,975	3,592	3,209
119,553	119,652	4,366	3,983	3,600	3,217
119,653	119,752	4,374	3,991	3,608	3,225
119,753	119,852	4,382	3,999	3,616	3,233
119,853	119,952	4,390	4,007	3,624	3,241
119,953	120,052	4,398	4,015	3,632	3,249
120,053	120,152	4,406	4,023	3,640	3,257
120,153	120,252	4,414	4,031	3,648	3,265
120,253	120,352	4,422	4,039	3,656	3,273
120,353	120,452	4,430	4,047	3,664	3,281
120,453	120,552	4,438	4,055	3,672	3,289
120,553	120,652	4,446	4,063	3,680	3,297
120,653	120,752	4,454	4,071	3,688	3,305
120,753	120,852	4,462	4,079	3,696	3,313
120,853	120,952	4,470	4,087	3,704	3,321
120,953	121,052	4,478	4,095	3,712	3,329
121,053	121,152	4,486	4,103	3,720	3,337
121,153	121,252	4,494	4,111	3,728	3,345
121,253	121,352	4,502	4,119	3,736	3,353
121,353	121,452	4,510	4,127	3,744	3,361
121,453	121,552	4,518	4,135	3,752	3,369
121,553	121,652	4,526	4,143	3,760	3,377
121,653	121,752	4,534	4,151	3,768	3,385
121,753	121,852	4,542	4,159	3,776	3,393
121,853	121,952	4,550	4,167	3,784	3,401
121,953	122,052	4,558	4,175	3,792	3,409
122,053	122,152	4,566	4,183	3,800	3,417
122,153	122,252	4,574	4,191	3,808	3,425
122,253	122,352	4,582	4,199	3,816	3,433
122,353	122,452	4,590	4,207	3,824	3,441
122,453	122,552	4,598	4,215	3,832	3,449
122,553	122,652	4,606	4,223	3,840	3,457
122,653	122,752	4,614	4,231	3,848	3,465
122,753	122,852	4,622	4,239	3,856	3,473
122,853	122,952	4,630	4,247	3,864	3,481
122,953	123,052	4,638	4,255	3,872	3,489
123,053	123,152	4,646	4,263	3,880	3,497
123,153	123,252	4,654	4,271	3,888	3,505
123,253	123,352	4,662	4,279	3,896	3,513
123,353	123,452	4,670	4,287	3,904	3,521
123,453	123,552	4,678	4,295	3,912	3,529
123,553	123,652	4,686	4,303	3,920	3,537
123,653	123,752	4,694	4,311	3,928	3,545
123,753	123,852	4,702	4,319	3,936	3,553
123,853	123,952	4,710	4,327	3,944	3,561

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
123,953	124,052	4,718	4,335	3,952	3,569
124,053	124,152	4,726	4,343	3,960	3,577
124,153	124,252	4,734	4,351	3,968	3,585
124,253	124,352	4,742	4,359	3,976	3,593
124,353	124,452	4,750	4,367	3,984	3,601
124,453	124,552	4,758	4,375	3,992	3,609
124,553	124,652	4,766	4,383	4,000	3,617
124,653	124,752	4,774	4,391	4,008	3,625
124,753	124,852	4,782	4,399	4,016	3,633
124,853	124,952	4,790	4,407	4,024	3,641
124,953	125,052	4,798	4,415	4,032	3,649
125,053	125,152	4,806	4,423	4,040	3,657
125,153	125,252	4,814	4,431	4,048	3,665
125,253	125,352	4,822	4,439	4,056	3,673
125,353	125,452	4,830	4,447	4,064	3,681
125,453	125,552	4,838	4,455	4,072	3,689
125,553	125,652	4,846	4,463	4,080	3,697
125,653	125,752	4,854	4,471	4,088	3,705
125,753	125,852	4,862	4,479	4,096	3,713
125,853	125,952	4,870	4,487	4,104	3,721
125,953	126,052	4,878	4,495	4,112	3,729
126,053	126,152	4,886	4,503	4,120	3,737
126,153	126,252	4,894	4,511	4,128	3,745
126,253	126,352	4,902	4,519	4,136	3,753
126,353	126,452	4,910	4,527	4,144	3,761
126,453	126,552	4,918	4,535	4,152	3,769
126,553	126,652	4,926	4,543	4,160	3,777
126,653	126,752	4,934	4,551	4,168	3,785
126,753	126,852	4,942	4,559	4,176	3,793
126,853	126,952	4,950	4,567	4,184	3,801
126,953	127,052	4,958	4,575	4,192	3,809
127,053	127,152	4,966	4,583	4,200	3,817
127,153	127,252	4,974	4,591	4,208	3,825
127,253	127,352	4,982	4,600	4,216	3,833
127,353	127,452	4,990	4,608	4,224	3,841
127,453	127,552	5,000	4,619	4,236	3,853
127,453	127,552	5,011	4,628	4,245	3,862
127,553	127,652	5,020	4,637	4,254	3,871
127,653	127,752	5,030	4,647	4,264	3,881
127,753	127,852	5,039	4,656	4,273	3,890
127,853	127,952	5,048	4,665	4,282	3,899
127,953	128,052	5,058	4,675	4,292	3,909
128,053	128,152	5,067	4,684	4,301	3,918
128,153	128,252	5,076	4,693	4,310	3,927
128,253	128,352	5,086	4,703	4,320	3,937
128,353	128,452	5,095	4,712	4,329	3,946
128,453	128,552	5,104	4,721	4,338	3,955
128,553	128,652	5,113	4,730	4,347	3,964
128,653	128,752	5,123	4,740	4,357	3,974
128,753	128,852	5,132	4,749	4,366	3,983
128,853	128,952	5,141	4,758	4,375	3,992
128,953	129,052	5,151	4,768	4,385	4,002
129,053	129,152	5,160	4,777	4,394	4,011
129,153	129,252	5,169	4,786	4,403	4,020
129,253	129,352	5,179	4,796	4,413	4,030
129,353	129,452	5,188	4,805	4,422	4,039

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
129,453	129,552	5,197	4,814	4,431	4,048
129,553	129,652	5,206	4,823	4,440	4,057
129,653	129,752	5,216	4,833	4,450	4,067
129,753	129,852	5,225	4,842	4,459	4,076
129,853	129,952	5,234	4,851	4,468	4,085
129,953	130,052	5,244	4,861	4,478	4,095
130,053	130,152	5,253	4,870	4,487	4,104
130,153	130,252	5,262	4,879	4,496	4,113
130,253	130,352	5,272	4,889	4,506	4,123
130,353	130,452	5,281	4,898	4,515	4,132
130,453	130,552	5,290	4,907	4,524	4,141
130,553	130,652	5,299	4,916	4,533	4,150
130,653	130,752	5,309	4,926	4,543	4,160
130,753	130,852	5,318	4,935	4,552	4,169
130,853	130,952	5,327	4,944	4,561	4,178
130,953	131,052	5,337	4,954	4,571	4,188
131,053	131,152	5,346	4,963	4,580	4,197
131,153	131,252	5,355	4,972	4,589	4,206
131,253	131,352	5,365	4,982	4,599	4,216
131,353	131,452	5,374	4,991	4,608	4,225
131,453	131,552	5,383	5,000	4,617	4,234
131,553	131,652	5,392	5,009	4,626	4,243
131,653	131,752	5,402	5,019	4,636	4,253
131,753	131,852	5,411	5,028	4,645	4,262
131,853	131,952	5,420	5,037	4,654	4,271
131,953	132,052	5,430	5,047	4,664	4,281
132,053	132,152	5,439	5,056	4,673	4,290
132,153	132,252	5,448	5,065	4,682	4,299
132,253	132,352	5,458	5,075	4,692	4,309
132,353	132,452	5,467	5,084	4,701	4,318
132,453	132,552	5,476	5,093	4,710	4,327
132,553	132,652	5,485	5,102	4,719	4,336
132,653	132,752	5,495	5,112	4,729	4,346
132,753	132,852	5,504	5,121	4,738	4,355
132,853	132,952	5,513	5,130	4,747	4,364
132,953	133,052	5,523	5,140	4,757	4,374
133,053	133,152	5,532	5,149	4,766	4,383
133,153	133,252	5,541	5,158	4,775	4,392
133,253	133,352	5,551	5,168	4,785	4,402
133,353	133,452	5,560	5,177	4,794	4,411
133,453	133,552	5,569	5,186	4,803	4,420
133,553	133,652	5,578	5,195	4,812	4,429
133,653	133,752	5,588	5,205	4,822	4,439
133,753	133,852	5,597	5,214	4,831	4,448
133,853	133,952	5,606	5,223	4,840	4,457
133,953	134,052	5,616	5,233	4,850	4,467
134,053	134,152	5,625	5,242	4,859	4,476
134,153	134,252	5,634	5,251	4,868	4,485
134,253	134,352	5,644	5,261	4,878	4,495
134,353	134,452	5,653	5,270	4,887	4,504
134,453	134,552	5,662	5,279	4,896	4,513
134,553	134,652	5,671	5,288	4,905	4,522
134,653	134,752	5,681	5,298	4,915	4,532
134,753	134,852	5,690	5,307	4,924	4,541
134,853	134,952	5,699	5,316	4,933	4,550

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
134,953	135,052	5,709	5,326	4,943	4,560
135,053	135,152	5,718	5,335	4,952	4,569
135,153	135,252	5,727	5,344	4,961	4,578
135,253	135,352	5,737	5,354	4,971	4,588
135,353	135,452	5,746	5,363	4,980	4,597
135,453	135,552	5,755	5,372	4,989	4,606
135,553	135,652	5,764	5,381	4,998	4,615
135,653	135,752	5,774	5,391	5,008	4,625
135,753	135,852	5,783	5,400	5,017	4,634
135,853	135,952	5,792	5,409	5,026	4,643
135,953	136,052	5,802	5,419	5,036	4,653
136,053	136,152	5,811	5,428	5,045	4,662
136,153	136,252	5,820	5,437	5,054	4,671
136,253	136,352	5,830	5,447	5,064	4,681
136,353	136,452	5,839	5,456	5,073	4,690
136,453	136,552	5,848	5,465	5,082	4,699
136,553	136,652	5,857	5,474	5,091	4,708
136,653	136,752	5,867	5,484	5,101	4,718
136,753	136,852	5,876	5,493	5,110	4,727
136,853	136,952	5,885	5,502	5,119	4,736
136,953	137,052	5,895	5,512	5,129	4,746
137,053	137,152	5,904	5,521	5,138	4,755
137,153	137,252	5,913	5,530	5,147	4,764
137,253	137,352	5,923	5,540	5,157	4,774
137,353	137,452	5,932	5,549	5,166	4,783
137,453	137,552	5,941	5,558	5,175	4,792
137,553	137,652	5,950	5,567	5,184	4,801
137,653	137,752	5,960	5,577	5,194	4,811
137,753	137,852	5,969	5,586	5,203	4,820
137,853	137,952	5,978	5,595	5,212	4,829
137,953	138,052	5,988	5,605	5,222	4,839
138,053	138,152	5,997	5,614	5,231	4,848
138,153	138,252	6,006	5,623	5,240	4,857
138,253	138,352	6,016	5,633	5,250	4,867
138,353	138,452	6,025	5,642	5,259	4,876
138,453	138,552	6,034	5,651	5,268	4,885
138,553	138,652	6,043	5,660	5,277	4,894
138,653	138,752	6,053	5,670	5,287	4,904
138,753	138,852	6,062	5,679	5,296	4,913
138,853	138,952	6,071	5,688	5,305	4,922
138,953	139,052	6,081	5,698	5,315	4,932
139,053	139,152	6,090	5,707	5,324	4,941
139,153	139,252	6,099	5,716	5,333	4,950
139,253	139,352	6,109	5,726	5,343	4,960
139,353	139,452	6,118	5,735	5,352	4,969
139,453	139,552	6,127	5,744	5,361	4,978
139,553	139,652	6,136	5,753	5,370	4,987
139,653	139,752	6,146	5,763	5,380	4,997
139,753	139,852	6,155	5,772	5,389	5,006
139,853	139,952	6,164	5,781	5,398	5,015
139,953	140,052	6,174	5,791	5,408	5,025
140,053	140,152	6,183	5,800	5,417	5,034
140,153	140,252	6,192	5,809	5,426	5,043
140,253	140,352	6,202	5,819	5,436	5,053
140,353	140,452	6,211	5,828	5,445	5,062

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
140,453	140,552	6,220	5,837	5,454	5,071
140,553	140,652	6,229	5,846	5,463	5,080
140,653	140,752	6,239	5,856	5,473	5,090
140,753	140,852	6,248	5,865	5,482	5,099
140,853	140,952	6,257	5,874	5,491	5,108
140,953	141,052	6,267	5,884	5,501	5,118
141,053	141,152	6,276	5,893	5,510	5,127
141,153	141,252	6,285	5,902	5,519	5,136
141,253	141,352	6,295	5,912	5,529	5,146
141,353	141,452	6,304	5,921	5,538	5,155
141,453	141,552	6,313	5,930	5,547	5,164
141,553	141,652	6,322	5,939	5,556	5,173
141,653	141,752	6,332	5,949	5,566	5,183
141,753	141,852	6,341	5,958	5,575	5,192
141,853	141,952	6,350	5,967	5,584	5,201
141,953	142,052	6,360	5,977	5,594	5,211
142,053	142,152	6,369	5,986	5,603	5,220
142,153	142,252	6,378	5,995	5,612	5,229
142,253	142,352	6,388	6,005	5,622	5,239
142,353	142,452	6,397	6,014	5,631	5,248
142,453	142,552	6,406	6,023	5,640	5,257
142,553	142,652	6,415	6,032	5,649	5,266
142,653	142,752	6,425	6,042	5,659	5,276
142,753	142,852	6,434	6,051	5,668	5,285
142,853	142,952	6,443	6,060	5,677	5,294
142,953	143,052	6,453	6,070	5,687	5,304
143,053	143,152	6,462	6,079	5,696	5,313
143,153	143,252	6,471	6,088	5,705	5,322
143,253	143,352	6,481	6,098	5,715	5,332
143,353	143,452	6,490	6,107	5,724	5,341
143,453	143,552	6,499	6,116	5,733	5,350
143,553	143,652	6,508	6,125	5,742	5,359
143,653	143,752	6,518	6,135	5,752	5,369
143,753	143,852	6,527	6,144	5,761	5,378
143,853	143,952	6,536	6,153	5,770	5,387
143,953	144,052	6,546	6,163	5,780	5,397
144,053	144,152	6,555	6,172	5,789	5,406
144,153	144,252	6,564	6,181	5,798	5,415
144,253	144,352	6,574	6,191	5,808	5,425
144,353	144,452	6,583	6,200	5,817	5,434
144,453	144,552	6,592	6,209	5,826	5,443
144,553	144,652	6,601	6,218	5,835	5,452
144,653	144,752	6,611	6,228	5,845	5,462
144,753	144,852	6,620	6,237	5,854	5,471
144,853	144,952	6,629	6,246	5,863	5,480
144,953	145,052	6,639	6,256	5,873	5,490
145,053	145,152	6,648	6,265	5,882	5,499
145,153	145,252	6,657	6,274	5,891	5,508
145,253	145,352	6,667	6,284	5,901	5,518
145,353	145,452	6,676	6,293	5,910	5,527
145,453	145,552	6,685	6,302	5,919	5,536
145,553	145,652	6,694	6,311	5,928	5,545
145,653	145,752	6,704	6,321	5,938	5,555
145,753	145,852	6,713	6,330	5,947	5,564
145,853	145,952	6,722	6,339	5,956	5,573

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
145,953	146,052	6,732	6,349	5,966	5,583
146,053	146,152	6,741	6,358	5,975	5,592
146,153	146,252	6,750	6,367	5,984	5,601
146,253	146,352	6,760	6,377	5,994	5,611
146,353	146,452	6,769	6,386	6,003	5,620
146,453	146,552	6,778	6,395	6,012	5,629
146,553	146,652	6,787	6,404	6,021	5,638
146,653	146,752	6,797	6,414	6,031	5,648
146,753	146,852	6,806	6,423	6,040	5,657
146,853	146,952	6,815	6,432	6,049	5,666
146,953	147,052	6,825	6,442	6,059	5,676
147,053	147,152	6,834	6,451	6,068	5,685
147,153	147,252	6,843	6,460	6,077	5,694
147,253	147,352	6,853	6,470	6,087	5,704
147,353	147,452	6,862	6,479	6,096	5,713
147,453	147,552	6,871	6,488	6,105	5,722
147,553	147,652	6,880	6,497	6,114	5,731
147,653	147,752	6,890	6,507	6,124	5,741
147,753	147,852	6,899	6,516	6,133	5,750
147,853	147,952	6,908	6,525	6,142	5,759
147,953	148,052	6,918	6,535	6,152	5,769
148,053	148,152	6,927	6,544	6,161	5,778
148,153	148,252	6,936	6,553	6,170	5,787
148,253	148,352	6,946	6,563	6,180	5,797
148,353	148,452	6,955	6,572	6,189	5,806
148,453	148,552	6,964	6,581	6,198	5,815
148,553	148,652	6,973	6,590	6,207	5,824
148,653	148,752	6,983	6,600	6,217	5,834
148,753	148,852	6,992	6,609	6,226	5,843
148,853	148,952	7,001	6,618	6,235	5,852
148,953	149,052	7,011	6,628	6,245	5,862
149,053	149,152	7,020	6,637	6,254	5,871
149,153	149,252	7,029	6,646	6,263	5,880
149,253	149,352	7,039	6,656	6,273	5,890
149,353	149,452	7,048	6,665	6,282	5,899
149,453	149,552	7,057	6,674	6,291	5,908
149,553	149,652	7,066	6,683	6,300	5,917
149,653	149,752	7,076	6,693	6,310	5,927
149,753	149,852	7,085	6,702	6,319	5,936
149,853	149,952	7,094	6,711	6,328	5,945
149,953	150,052	7,104	6,721	6,338	5,955
150,053	150,152	7,113	6,730	6,347	5,964
150,153	150,252	7,122	6,739	6,356	5,973
150,253	150,352	7,132	6,749	6,366	5,983
150,353	150,452	7,141	6,758	6,375	5,992
150,453	150,552	7,150	6,767	6,384	6,001
150,553	150,652	7,159	6,776	6,393	6,010
150,653	150,752	7,169	6,786	6,403	6,020
150,753	150,852	7,178	6,795	6,412	6,029
150,853	150,952	7,187	6,804	6,421	6,038
150,953	151,052	7,197	6,814	6,431	6,048
151,053	151,152	7,206	6,823	6,440	6,057
151,153	151,252	7,215	6,832	6,449	6,066
151,253	151,352	7,225	6,842	6,459	6,076
151,353	151,452	7,234	6,851	6,468	6,085

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
151,453	151,552	7,243	6,860	6,477	6,094
151,553	151,652	7,252	6,869	6,486	6,103
151,653	151,752	7,262	6,879	6,496	6,113
151,753	151,852	7,271	6,888	6,505	6,122
151,853	151,952	7,280	6,897	6,514	6,131
151,953	152,052	7,290	6,907	6,524	6,141
152,053	152,152	7,299	6,916	6,533	6,150
152,153	152,252	7,308	6,925	6,542	6,159
152,253	152,352	7,318	6,935	6,552	6,169
152,353	152,452	7,327	6,944	6,561	6,178
152,453	152,552	7,336	6,953	6,570	6,187
152,553	152,652	7,345	6,962	6,579	6,196
152,653	152,752	7,355	6,972	6,589	6,206
152,753	152,852	7,364	6,981	6,598	6,215
152,853	152,952	7,373	6,990	6,607	6,224
152,953	153,052	7,383	7,000	6,617	6,234
153,053	153,152	7,392	7,009	6,626	6,243
153,153	153,252	7,401	7,018	6,635	6,252
153,253	153,352	7,411	7,028	6,645	6,262
153,353	153,452	7,420	7,037	6,654	6,271
153,453	153,552	7,429	7,046	6,663	6,280
153,553	153,652	7,438	7,055	6,672	6,289
153,653	153,752	7,448	7,065	6,682	6,299
153,753	153,852	7,457	7,074	6,691	6,308
153,853	153,952	7,466	7,083	6,700	6,317
153,953	154,052	7,476	7,093	6,710	6,327
154,053	154,152	7,485	7,102	6,719	6,336
154,153	154,252	7,494	7,111	6,728	6,345
154,253	154,352	7,504	7,121	6,738	6,355
154,353	154,452	7,513	7,130	6,747	6,364
154,453	154,552	7,522	7,139	6,756	6,373
154,553	154,652	7,531	7,148	6,765	6,382
154,653	154,752	7,541	7,158	6,775	6,392
154,753	154,852	7,550	7,167	6,784	6,401
154,853	154,952	7,559	7,176	6,793	6,410
154,953	155,052	7,569	7,186	6,803	6,420
155,053	155,152	7,578	7,195	6,812	6,429
155,153	155,252	7,587	7,204	6,821	6,438
155,253	155,352	7,597	7,214	6,831	6,448
155,353	155,452	7,606	7,223	6,840	6,457
155,453	155,552	7,615	7,232	6,849	6,466
155,553	155,652	7,624	7,241	6,858	6,475
155,653	155,752	7,634	7,251	6,868	6,485
155,753	155,852	7,643	7,260	6,877	6,494
155,853	155,952	7,652	7,269	6,886	6,503
155,953	156,052	7,662	7,279	6,896	6,513
156,053	156,152	7,671	7,288	6,905	6,522
156,153	156,252	7,680	7,297	6,914	6,531
156,253	156,352	7,690	7,307	6,924	6,541
156,353	156,452	7,699	7,316	6,933	6,550
156,453	156,552	7,708	7,325	6,942	6,559
156,553	156,652	7,717	7,334	6,951	6,568
156,653	156,752	7,727	7,344	6,961	6,578
156,753	156,852	7,736	7,353	6,970	6,587
156,853	156,952	7,745	7,362	6,979	6,596

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
156,953	157,052	7,755	7,372	6,989	6,606
157,053	157,152	7,764	7,381	6,998	6,615
157,153	157,252	7,773	7,390	7,007	6,624
157,253	157,352	7,783	7,400	7,017	6,634
157,353	157,452	7,792	7,409	7,026	6,643
157,453	157,552	7,801	7,418	7,035	6,652
157,553	157,652	7,810	7,427	7,044	6,661
157,653	157,752	7,820	7,437	7,054	6,671
157,753	157,852	7,829	7,446	7,063	6,680
157,853	157,952	7,838	7,455	7,072	6,689
157,953	158,052	7,848	7,465	7,082	6,699
158,053	158,152	7,857	7,474	7,091	6,708
158,153	158,252	7,866	7,483	7,100	6,717
158,253	158,352	7,876	7,493	7,110	6,727
158,353	158,452	7,885	7,502	7,119	6,736
158,453	158,552	7,894	7,511	7,128	6,745
158,553	158,652	7,903	7,520	7,137	6,754
158,653	158,752	7,913	7,530	7,147	6,764
158,753	158,852	7,922	7,539	7,156	6,773
158,853	158,952	7,931	7,548	7,165	6,782
158,953	159,052	7,941	7,558	7,175	6,792
159,053	159,152	7,950	7,567	7,184	6,801
159,153	159,252	7,959	7,576	7,193	6,810
159,253	159,352	7,969	7,586	7,203	6,820
159,353	159,452	7,978	7,595	7,212	6,829
159,453	159,552	7,987	7,604	7,221	6,838
159,553	159,652	7,996	7,613	7,230	6,847
159,653	159,752	8,006	7,623	7,240	6,857
159,753	159,852	8,015	7,632	7,249	6,866
159,853	159,952	8,024	7,641	7,258	6,875
159,953	160,052	8,034	7,651	7,268	6,885
160,053	160,152	8,043	7,660	7,277	6,894
160,153	160,252	8,052	7,669	7,286	6,903
160,253	160,352	8,062	7,679	7,296	6,913
160,353	160,452	8,071	7,688	7,305	6,922
160,453	160,552	8,080	7,697	7,314	6,931
160,553	160,652	8,089	7,706	7,323	6,940
160,653	160,752	8,099	7,716	7,333	6,950
160,753	160,852	8,108	7,725	7,342	6,959
160,853	160,952	8,117	7,734	7,351	6,968
160,953	161,052	8,127	7,744	7,361	6,978
161,053	161,152	8,136	7,753	7,370	6,987
161,153	161,252	8,145	7,762	7,379	6,996
161,253	161,352	8,155	7,772	7,389	7,006
161,353	161,452	8,164	7,781	7,398	7,015
161,453	161,552	8,173	7,790	7,407	7,024
161,553	161,652	8,182	7,799	7,416	7,033
161,653	161,752	8,192	7,809	7,426	7,043
161,753	161,852	8,201	7,818	7,435	7,052
161,853	161,952	8,210	7,827	7,444	7,061
161,953	162,052	8,220	7,837	7,454	7,071
162,053	162,152	8,229	7,846	7,463	7,080
162,153	162,252	8,238	7,855	7,472	7,089
162,253	162,352	8,248	7,865	7,482	7,099
162,353	162,452	8,257	7,874	7,491	7,108

Continued on next page.



# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
162,453	162,552	8,266	7,883	7,500	7,117
162,553	162,652	8,275	7,892	7,509	7,126
162,653	162,752	8,285	7,902	7,519	7,136
162,753	162,852	8,294	7,911	7,528	7,145
162,853	162,952	8,303	7,920	7,537	7,154
162,953	163,052	8,313	7,930	7,547	7,164
163,053	163,152	8,322	7,939	7,556	7,173
163,153	163,252	8,331	7,948	7,565	7,182
163,253	163,352	8,341	7,958	7,575	7,192
163,353	163,452	8,350	7,967	7,584	7,201
163,453	163,552	8,359	7,976	7,593	7,210
163,553	163,652	8,368	7,985	7,602	7,219
163,653	163,752	8,378	7,995	7,612	7,229
163,753	163,852	8,387	8,004	7,621	7,238
163,853	163,952	8,396	8,013	7,630	7,247
163,953	164,052	8,406	8,023	7,640	7,257
164,053	164,152	8,415	8,032	7,649	7,266
164,153	164,252	8,424	8,041	7,658	7,275
164,253	164,352	8,434	8,051	7,668	7,285
164,353	164,452	8,443	8,060	7,677	7,294
164,453	164,552	8,452	8,069	7,686	7,303
164,553	164,652	8,461	8,078	7,695	7,312
164,653	164,752	8,471	8,088	7,705	7,322
164,753	164,852	8,480	8,097	7,714	7,331
164,853	164,952	8,489	8,106	7,723	7,340
164,953	165,052	8,499	8,116	7,733	7,350
165,053	165,152	8,508	8,125	7,742	7,359
165,153	165,252	8,517	8,134	7,751	7,368
165,253	165,352	8,527	8,144	7,761	7,378
165,353	165,452	8,536	8,153	7,770	7,387
165,453	165,552	8,545	8,162	7,779	7,396
165,553	165,652	8,554	8,171	7,788	7,405
165,653	165,752	8,564	8,181	7,798	7,415
165,753	165,852	8,573	8,190	7,807	7,424
165,853	165,952	8,582	8,199	7,816	7,433
165,953	166,052	8,592	8,209	7,826	7,443
166,053	166,152	8,601	8,218	7,835	7,452
166,153	166,252	8,610	8,227	7,844	7,461
166,253	166,352	8,620	8,237	7,854	7,471
166,353	166,452	8,629	8,246	7,863	7,480
166,453	166,552	8,638	8,255	7,872	7,489
166,553	166,652	8,647	8,264	7,881	7,498
166,653	166,752	8,657	8,274	7,891	7,508
166,753	166,852	8,666	8,283	7,900	7,517
166,853	166,952	8,675	8,292	7,909	7,526
166,953	167,052	8,685	8,302	7,919	7,536
167,053	167,152	8,694	8,311	7,928	7,545
167,153	167,252	8,703	8,320	7,937	7,554
167,253	167,352	8,713	8,330	7,947	7,564
167,353	167,452	8,722	8,339	7,956	7,573
167,453	167,552	8,731	8,348	7,965	7,582
167,553	167,652	8,740	8,357	7,974	7,591
167,653	167,752	8,750	8,367	7,984	7,601
167,753	167,852	8,759	8,376	7,993	7,610
167,853	167,952	8,768	8,385	8,002	7,619

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
167,953	168,052	8,778	8,395	8,012	7,629
168,053	168,152	8,787	8,404	8,021	7,638
168,153	168,252	8,796	8,413	8,030	7,647
168,253	168,352	8,806	8,423	8,040	7,657
168,353	168,452	8,815	8,432	8,049	7,666
168,453	168,552	8,824	8,441	8,058	7,675
168,553	168,652	8,833	8,450	8,067	7,684
168,653	168,752	8,843	8,460	8,077	7,694
168,753	168,852	8,852	8,469	8,086	7,703
168,853	168,952	8,861	8,478	8,095	7,712
168,953	169,052	8,871	8,488	8,105	7,722
169,053	169,152	8,880	8,497	8,114	7,731
169,153	169,252	8,889	8,506	8,123	7,740
169,253	169,352	8,899	8,516	8,133	7,750
169,353	169,452	8,908	8,525	8,142	7,759
169,453	169,552	8,917	8,534	8,151	7,768
169,553	169,652	8,926	8,543	8,160	7,777
169,653	169,752	8,936	8,553	8,170	7,787
169,753	169,852	8,945	8,562	8,179	7,796
169,853	169,952	8,954	8,571	8,188	7,805
169,953	170,052	8,964	8,581	8,198	7,815
170,053	170,152	8,973	8,590	8,207	7,824
170,153	170,252	8,982	8,599	8,216	7,833
170,253	170,352	8,992	8,609	8,226	7,843
170,353	170,452	9,001	8,618	8,235	7,852
170,453	170,552	9,010	8,627	8,244	7,861
170,553	170,652	9,019	8,636	8,253	7,870
170,653	170,752	9,029	8,646	8,263	7,880
170,753	170,852	9,038	8,655	8,272	7,889
170,853	170,952	9,047	8,664	8,281	7,898
170,953	171,052	9,057	8,674	8,291	7,908
171,053	171,152	9,066	8,683	8,300	7,917
171,153	171,252	9,075	8,692	8,309	7,926
171,253	171,352	9,085	8,702	8,319	7,936
171,353	171,452	9,094	8,711	8,328	7,945
171,453	171,552	9,103	8,720	8,337	7,954
171,553	171,652	9,112	8,729	8,346	7,963
171,653	171,752	9,122	8,739	8,356	7,973
171,753	171,852	9,131	8,748	8,365	7,982
171,853	171,952	9,140	8,757	8,374	7,991
171,953	172,052	9,150	8,767	8,384	8,001
172,053	172,152	9,159	8,776	8,393	8,010
172,153	172,252	9,168	8,785	8,402	8,019
172,253	172,352	9,178	8,795	8,412	8,029
172,353	172,452	9,187	8,804	8,421	8,038
172,453	172,552	9,196	8,813	8,430	8,047
172,553	172,652	9,205	8,822	8,439	8,056
172,653	172,752	9,215	8,832	8,449	8,066
172,753	172,852	9,224	8,841	8,458	8,075
172,853	172,952	9,233	8,850	8,467	8,084
172,953	173,052	9,243	8,860	8,477	8,094
173,053	173,152	9,252	8,869	8,486	8,103
173,153	173,252	9,261	8,878	8,495	8,112
173,253	173,352	9,271	8,888	8,505	8,122
173,353	173,452	9,280	8,897	8,514	8,131

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
173,453	173,552	9,289	8,906	8,523	8,140
173,553	173,652	9,298	8,915	8,532	8,149
173,653	173,752	9,308	8,925	8,542	8,159
173,753	173,852	9,317	8,934	8,551	8,168
173,853	173,952	9,326	8,943	8,560	8,177
173,953	174,052	9,336	8,953	8,570	8,187
174,053	174,152	9,345	8,962	8,579	8,196
174,153	174,252	9,354	8,971	8,588	8,205
174,253	174,352	9,364	8,981	8,598	8,215
174,353	174,452	9,373	8,990	8,607	8,224
174,453	174,552	9,382	8,999	8,616	8,233
174,553	174,652	9,391	9,008	8,625	8,242
174,653	174,752	9,401	9,018	8,635	8,252
174,753	174,852	9,410	9,027	8,644	8,261
174,853	174,952	9,419	9,036	8,653	8,270
174,953	175,052	9,429	9,046	8,663	8,280
175,053	175,152	9,438	9,055	8,672	8,289
175,153	175,252	9,447	9,064	8,681	8,298
175,253	175,352	9,457	9,074	8,691	8,308
175,353	175,452	9,466	9,083	8,700	8,317
175,453	175,552	9,475	9,092	8,709	8,326
175,553	175,652	9,484	9,101	8,718	8,335
175,653	175,752	9,494	9,111	8,728	8,345
175,753	175,852	9,503	9,120	8,737	8,354
175,853	175,952	9,512	9,129	8,746	8,363
175,953	176,052	9,522	9,139	8,756	8,373
176,053	176,152	9,531	9,148	8,765	8,382
176,153	176,252	9,540	9,157	8,774	8,391
176,253	176,352	9,550	9,167	8,784	8,401
176,353	176,452	9,559	9,176	8,793	8,410
176,453	176,552	9,568	9,185	8,802	8,419
176,553	176,652	9,577	9,194	8,811	8,428
176,653	176,752	9,587	9,204	8,821	8,438
176,753	176,852	9,596	9,213	8,830	8,447
176,853	176,952	9,605	9,222	8,839	8,456
176,953	177,052	9,615	9,232	8,849	8,466
177,053	177,152	9,624	9,241	8,858	8,475
177,153	177,252	9,633	9,250	8,867	8,484
177,253	177,352	9,643	9,260	8,877	8,494
177,353	177,452	9,652	9,269	8,886	8,503
177,453	177,552	9,661	9,278	8,895	8,512
177,553	177,652	9,670	9,287	8,904	8,521
177,653	177,752	9,680	9,297	8,914	8,531
177,753	177,852	9,689	9,306	8,923	8,540
177,853	177,952	9,698	9,315	8,932	8,549
177,953	178,052	9,708	9,325	8,942	8,559
178,053	178,152	9,717	9,334	8,951	8,568
178,153	178,252	9,726	9,343	8,960	8,577
178,253	178,352	9,736	9,353	8,970	8,587
178,353	178,452	9,745	9,362	8,979	8,596
178,453	178,552	9,754	9,371	8,988	8,605
178,553	178,652	9,763	9,380	8,997	8,614
178,653	178,752	9,773	9,390	9,007	8,624
178,753	178,852	9,782	9,399	9,016	8,633
178,853	178,952	9,791	9,408	9,025	8,642

Continued on next page.

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
178,953	179,052	9,801	9,418	9,035	8,652
179,053	179,152	9,810	9,427	9,044	8,661
179,153	179,252	9,819	9,436	9,053	8,670
179,253	179,352	9,829	9,446	9,063	8,680
179,353	179,452	9,838	9,455	9,072	8,689
179,453	179,552	9,847	9,464	9,081	8,698
179,553	179,652	9,856	9,473	9,090	8,707
179,653	179,752	9,866	9,483	9,100	8,717
179,753	179,852	9,875	9,492	9,109	8,726
179,853	179,952	9,884	9,501	9,118	8,735
179,953	180,052	9,894	9,511	9,128	8,745
180,053	180,152	9,903	9,520	9,137	8,754
180,153	180,252	9,912	9,529	9,146	8,763
180,253	180,352	9,922	9,539	9,156	8,773
180,353	180,452	9,931	9,548	9,165	8,782
180,453	180,552	9,940	9,557	9,174	8,791
180,553	180,652	9,949	9,566	9,183	8,800
180,653	180,752	9,959	9,576	9,193	8,810
180,753	180,852	9,968	9,585	9,202	8,819
180,853	180,952	9,977	9,594	9,211	8,828
180,953	181,052	9,987	9,604	9,221	8,838
181,053	181,152	9,996	9,613	9,230	8,847
181,153	181,252	10,005	9,622	9,239	8,856
181,253	181,352	10,015	9,632	9,249	8,866
181,353	181,452	10,024	9,641	9,258	8,875
181,453	181,552	10,033	9,650	9,267	8,884
181,553	181,652	10,042	9,659	9,276	8,893
181,653	181,752	10,052	9,669	9,286	8,903
181,753	181,852	10,061	9,678	9,295	8,912
181,853	181,952	10,070	9,687	9,304	8,921
181,953	182,052	10,080	9,697	9,314	8,931
182,053	182,152	10,089	9,706	9,323	8,940
182,153	182,252	10,098	9,715	9,332	8,949
182,253	182,352	10,108	9,725	9,342	8,959
182,353	182,452	10,117	9,734	9,351	8,968
182,453	182,552	10,126	9,743	9,360	8,977
182,553	182,652	10,135	9,752	9,369	8,986
182,653	182,752	10,145	9,762	9,379	8,996
182,753	182,852	10,154	9,771	9,388	9,005
182,853	182,952	10,163	9,780	9,397	9,014
182,953	183,052	10,173	9,790	9,407	9,024
183,053	183,152	10,182	9,799	9,416	9,033
183,153	183,252	10,191	9,808	9,425	9,042
183,253	183,352	10,201	9,818	9,435	9,052
183,353	183,452	10,210	9,827	9,444	9,061
183,453	183,552	10,219	9,836	9,453	9,070
183,553	183,652	10,228	9,845	9,462	9,079
183,653	183,752	10,238	9,855	9,472	9,089
183,753	183,852	10,247	9,864	9,481	9,098
183,853	183,952	10,256	9,873	9,490	9,107
183,953	184,052	10,266	9,883	9,500	9,117
184,053	184,152	10,275	9,892	9,509	9,126
184,153	184,252	10,284	9,901	9,518	9,135
184,253	184,352	10,294	9,911	9,528	9,145
184,353	184,452	10,303	9,920	9,537	9,154

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
184,453	184,552	10,312	9,929	9,546	9,163
184,553	184,652	10,321	9,938	9,555	9,172
184,653	184,752	10,331	9,948	9,565	9,182
184,753	184,852	10,340	9,957	9,574	9,191
184,853	184,952	10,349	9,966	9,583	9,200
184,953	185,052	10,359	9,976	9,593	9,210
185,053	185,152	10,368	9,985	9,602	9,219
185,153	185,252	10,377	9,994	9,611	9,228
185,253	185,352	10,387	10,004	9,621	9,238
185,353	185,452	10,396	10,013	9,630	9,247
185,453	185,552	10,405	10,022	9,639	9,256
185,553	185,652	10,414	10,031	9,648	9,265
185,653	185,752	10,424	10,041	9,658	9,275
185,753	185,852	10,433	10,050	9,667	9,284
185,853	185,952	10,442	10,059	9,676	9,293
185,953	186,052	10,452	10,069	9,686	9,303
186,053	186,152	10,461	10,078	9,695	9,312
186,153	186,252	10,470	10,087	9,704	9,321
186,253	186,352	10,480	10,097	9,714	9,331
186,353	186,452	10,489	10,106	9,723	9,340
186,453	186,552	10,498	10,115	9,732	9,349
186,553	186,652	10,507	10,124	9,741	9,358
186,653	186,752	10,517	10,134	9,751	9,368
186,753	186,852	10,526	10,143	9,760	9,377
186,853	186,952	10,535	10,152	9,769	9,386
186,953	187,052	10,545	10,162	9,779	9,396
187,053	187,152	10,554	10,171	9,788	9,405
187,153	187,252	10,563	10,180	9,797	9,414
187,253	187,352	10,573	10,190	9,807	9,424
187,353	187,452	10,582	10,199	9,816	9,433
187,453	187,552	10,591	10,208	9,825	9,442
187,553	187,652	10,600	10,217	9,834	9,451
187,653	187,752	10,610	10,227	9,844	9,461
187,753	187,852	10,619	10,236	9,853	9,470
187,853	187,952	10,628	10,245	9,862	9,479
187,953	188,052	10,638	10,255	9,872	9,489
188,053	188,152	10,647	10,264	9,881	9,498
188,153	188,252	10,656	10,273	9,890	9,507
188,253	188,352	10,666	10,283	9,900	9,517
188,353	188,452	10,675	10,292	9,909	9,526
188,453	188,552	10,684	10,301	9,918	9,535
188,553	188,652	10,693	10,310	9,927	9,544
188,653	188,752	10,703	10,320	9,937	9,554
188,753	188,852	10,712	10,329	9,946	9,563
188,853	188,952	10,721	10,338	9,955	9,572
188,953	189,052	10,731	10,348	9,965	9,582
189,053	189,152	10,740	10,357	9,974	9,591
189,153	189,252	10,749	10,366	9,983	9,600
189,253	189,352	10,759	10,376	9,993	9,610
189,353	189,452	10,768	10,385	10,002	9,619
189,453	189,552	10,777	10,394	10,011	9,628
189,553	189,652	10,786	10,403	10,020	9,637
189,653	189,752	10,796	10,413	10,030	9,647
189,753	189,852	10,805	10,422	10,039	9,656
189,853	189,952	10,814	10,431	10,048	9,665

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
189,953	190,052	10,824	10,441	10,058	9,675
190,053	190,152	10,833	10,450	10,067	9,684
190,153	190,252	10,842	10,459	10,076	9,693
190,253	190,352	10,852	10,469	10,086	9,703
190,353	190,452	10,861	10,478	10,095	9,712
190,453	190,552	10,870	10,487	10,104	9,721
190,553	190,652	10,879	10,496	10,113	9,730
190,653	190,752	10,889	10,506	10,123	9,740
190,753	190,852	10,898	10,515	10,132	9,749
190,853	190,952	10,907	10,524	10,141	9,758
190,953	191,052	10,917	10,534	10,151	9,768
191,053	191,152	10,926	10,543	10,160	9,777
191,153	191,252	10,935	10,552	10,169	9,786
191,253	191,352	10,945	10,562	10,179	9,796
191,353	191,452	10,954	10,571	10,188	9,805
191,453	191,552	10,963	10,580	10,197	9,814
191,553	191,652	10,972	10,589	10,206	9,823
191,653	191,752	10,982	10,599	10,216	9,833
191,753	191,852	10,991	10,608	10,225	9,842
191,853	191,952	11,000	10,617	10,234	9,851
191,953	192,052	11,010	10,627	10,244	9,861
192,053	192,152	11,019	10,636	10,253	9,870
192,153	192,252	11,028	10,645	10,262	9,879
192,253	192,352	11,038	10,655	10,272	9,889
192,353	192,452	11,047	10,664	10,281	9,898
192,453	192,552	11,056	10,673	10,290	9,907
192,553	192,652	11,065	10,682	10,299	9,916
192,653	192,752	11,075	10,692	10,309	9,926
192,753	192,852	11,084	10,701	10,318	9,935
192,853	192,952	11,093	10,710	10,327	9,944
192,953	193,052	11,103	10,720	10,337	9,954
193,053	193,152	11,112	10,729	10,346	9,963
193,153	193,252	11,121	10,738	10,355	9,972
193,253	193,352	11,131	10,748	10,365	9,982
193,353	193,452	11,140	10,757	10,374	9,991
193,453	193,552	11,149	10,766	10,383	10,000
193,553	193,652	11,158	10,775	10,392	10,009
193,653	193,752	11,168	10,785	10,402	10,019
193,753	193,852	11,177	10,794	10,411	10,028
193,853	193,952	11,186	10,803	10,420	10,037
193,953	194,052	11,196	10,813	10,430	10,047
194,053	194,152	11,205	10,822	10,439	10,056
194,153	194,252	11,214	10,831	10,448	10,065
194,253	194,352	11,224	10,841	10,458	10,075
194,353	194,452	11,233	10,850	10,467	10,084
194,453	194,552	11,242	10,859	10,476	10,093
194,553	194,652	11,251	10,868	10,485	10,102
194,653	194,752	11,261	10,878	10,495	10,112
194,753	194,852	11,270	10,887	10,504	10,121
194,853	194,952	11,279	10,896	10,513	10,130
194,953	195,052	11,289	10,906	10,523	10,140
195,053	195,152	11,298	10,915	10,532	10,149
195,153	195,252	11,307	10,924	10,541	10,158
195,253</					

# 2020 California 2EZ Table

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

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

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$248 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
195,453	195,552	11,335	10,952	10,569	10,186
195,553	195,652	11,344	10,961	10,578	10,195
195,653	195,752	11,354	10,971	10,588	10,205
195,753	195,852	11,363	10,980	10,597	10,214
195,853	195,952	11,372	10,989	10,606	10,223
195,953	196,052	11,382	10,999	10,616	10,233
196,053	196,152	11,391	11,008	10,625	10,242
196,153	196,252	11,400	11,017	10,634	10,251
196,253	196,352	11,410	11,027	10,644	10,261
196,353	196,452	11,419	11,036	10,653	10,270
196,453	196,552	11,428	11,045	10,662	10,279
196,553	196,652	11,437	11,054	10,671	10,288
196,653	196,752	11,447	11,064	10,681	10,298
196,753	196,852	11,456	11,073	10,690	10,307
196,853	196,952	11,465	11,082	10,699	10,316
196,953	197,052	11,475	11,092	10,709	10,326
197,053	197,152	11,484	11,101	10,718	10,335
197,153	197,252	11,493	11,110	10,727	10,344
197,253	197,352	11,503	11,120	10,737	10,354
197,353	197,452	11,512	11,129	10,746	10,363
197,453	197,552	11,521	11,138	10,755	10,372
197,553	197,652	11,530	11,147	10,764	10,381
197,653	197,752	11,540	11,157	10,774	10,391
197,753	197,852	11,549	11,166	10,783	10,400
197,853	197,952	11,558	11,175	10,792	10,409
197,953	198,052	11,568	11,185	10,802	10,419
198,053	198,152	11,577	11,194	10,811	10,428
198,153	198,252	11,586	11,203	10,820	10,437
198,253	198,352	11,596	11,213	10,830	10,447
198,353	198,452	11,605	11,222	10,839	10,456
198,453	198,552	11,614	11,231	10,848	10,465
198,553	198,652	11,623	11,240	10,857	10,474
198,653	198,752	11,633	11,250	10,867	10,484
198,753	198,852	11,642	11,259	10,876	10,493
198,853	198,952	11,651	11,268	10,885	10,502

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
198,953	199,052	11,661	11,278	10,895	10,512
199,053	199,152	11,670	11,287	10,904	10,521
199,153	199,252	11,679	11,296	10,913	10,530
199,253	199,352	11,689	11,306	10,923	10,540
199,353	199,452	11,698	11,315	10,932	10,549
199,453	199,552	11,707	11,324	10,941	10,558
199,553	199,652	11,716	11,333	10,950	10,567
199,653	199,752	11,726	11,343	10,960	10,577
199,753	199,852	11,735	11,352	10,969	10,586
199,853	199,952	11,744	11,361	10,978	10,595
199,953	200,000	11,754	11,371	10,988	10,605

IF YOUR INCOME IS OVER \$200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)



# 2020 California 2EZ Table

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

# Head of Household

This table gives you credit of \$9,202 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	21,652	0	0	0	0
21,653	21,752	1	0	0	0
21,753	21,852	2	0	0	0
21,853	21,952	3	0	0	0
21,953	22,052	4	0	0	0
22,053	22,152	5	0	0	0
22,153	22,252	6	0	0	0
22,253	22,352	7	0	0	0
22,353	22,452	8	0	0	0
22,453	22,552	9	0	0	0
22,553	22,652	10	0	0	0
22,653	22,752	11	0	0	0
22,753	22,852	12	0	0	0
22,853	22,952	13	0	0	0
22,953	23,052	14	0	0	0
23,053	23,152	15	0	0	0
23,153	23,252	16	0	0	0
23,253	23,352	17	0	0	0
23,353	23,452	18	0	0	0
23,453	23,552	19	0	0	0
23,553	23,652	20	0	0	0
23,653	23,752	21	0	0	0
23,753	23,852	22	0	0	0
23,853	23,952	23	0	0	0
23,953	24,052	24	0	0	0
24,053	24,152	25	0	0	0
24,153	24,252	26	0	0	0
24,253	24,352	27	0	0	0
24,353	24,452	28	0	0	0
24,453	24,552	29	0	0	0
24,553	24,652	30	0	0	0
24,653	24,752	31	0	0	0
24,753	24,852	32	0	0	0
24,853	24,952	33	0	0	0
24,953	25,052	34	0	0	0
25,053	25,152	35	0	0	0
25,153	25,252	36	0	0	0
25,253	25,352	37	0	0	0
25,353	25,452	38	0	0	0
25,453	25,552	39	0	0	0
25,553	25,652	40	0	0	0
25,653	25,752	41	0	0	0
25,753	25,852	42	0	0	0
25,853	25,952	43	0	0	0
25,953	26,052	44	0	0	0
26,053	26,152	45	0	0	0
26,153	26,252	46	0	0	0
26,253	26,352	47	0	0	0
26,353	26,452	48	0	0	0
26,453	26,552	49	0	0	0
26,553	26,652	50	0	0	0
26,653	26,752	51	0	0	0
26,753	26,852	52	0	0	0
26,853	26,952	53	0	0	0
26,953	27,052	54	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
27,053	27,152	55	0	0	0
27,153	27,252	57	0	0	0
27,253	27,352	59	0	0	0
27,353	27,452	61	0	0	0
27,453	27,552	63	0	0	0
27,553	27,652	65	0	0	0
27,653	27,752	67	0	0	0
27,753	27,852	69	0	0	0
27,853	27,952	71	0	0	0
27,953	28,052	73	0	0	0
28,053	28,152	75	0	0	0
28,153	28,252	77	0	0	0
28,253	28,352	79	0	0	0
28,353	28,452	81	0	0	0
28,453	28,552	83	0	0	0
28,553	28,652	85	0	0	0
28,653	28,752	87	0	0	0
28,753	28,852	89	0	0	0
28,853	28,952	91	0	0	0
28,953	29,052	93	0	0	0
29,053	29,152	95	0	0	0
29,153	29,252	97	0	0	0
29,253	29,352	99	0	0	0
29,353	29,452	101	0	0	0
29,453	29,552	103	0	0	0
29,553	29,652	105	0	0	0
29,653	29,752	107	0	0	0
29,753	29,852	109	0	0	0
29,853	29,952	111	0	0	0
29,953	30,052	113	0	0	0
30,053	30,152	115	0	0	0
30,153	30,252	117	0	0	0
30,253	30,352	119	0	0	0
30,353	30,452	121	0	0	0
30,453	30,552	123	0	0	0
30,553	30,652	125	0	0	0
30,653	30,752	127	0	0	0
30,753	30,852	129	0	0	0
30,853	30,952	131	0	0	0
30,953	31,052	133	0	0	0
31,053	31,152	135	0	0	0
31,153	31,252	137	0	0	0
31,253	31,352	139	0	0	0
31,353	31,452	141	0	0	0
31,453	31,552	143	0	0	0
31,553	31,652	145	0	0	0
31,653	31,752	147	0	0	0
31,753	31,852	149	0	0	0
31,853	31,952	151	0	0	0
31,953	32,052	153	0	0	0
32,053	32,152	155	0	0	0
32,153	32,252	157	0	0	0
32,253	32,352	159	0	0	0
32,353	32,452	161	0	0	0
32,453	32,552	163	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
32,553	32,652	165	0	0	0
32,653	32,752	167	0	0	0
32,753	32,852	169	0	0	0
32,853	32,952	171	0	0	0
32,953	33,052	173	0	0	0
33,053	33,152	175	0	0	0
33,153	33,252	177	0	0	0
33,253	33,352	179	0	0	0
33,353	33,452	181	0	0	0
33,453	33,552	183	0	0	0
33,553	33,652	185	0	0	0
33,653	33,752	187	0	0	0
33,753	33,852	189	0	0	0
33,853	33,952	191	0	0	0
33,953	34,052	193	0	0	0
34,053	34,152	195	0	0	0
34,153	34,252	197	0	0	0
34,253	34,352	199	0	0	0
34,353	34,452	201	0	0	0
34,453	34,552	203	0	0	0
34,553	34,652	205	0	0	0
34,653	34,752	207	0	0	0
34,753	34,852	209	0	0	0
34,853	34,952	211	0	0	0
34,953	35,052	213	0	0	0
35,053	35,152	215	0	0	0
35,153	35,252	217	0	0	0
35,253	35,352	219	0	0	0
35,353	35,452	221	0	0	0
35,453	35,552	223	0	0	0
35,553	35,652	225	0	0	0
35,653	35,752	227	0	0	0
35,753	35,852	229	0	0	0
35,853	35,952	231	0	0	0
35,953	36,052	233	0	0	0
36,053	36,152	235	0	0	0
36,153	36,252	237	0	0	0
36,253	36,352	239	0	0	0
36,353	36,452	241	0	0	0
36,453	36,552	243	0	0	0
36,553	36,652	245	0	0	0
36,653	36,752	247	0	0	0
36,753	36,852	249	0	0	0
36,853	36,952	251	0	0	0
36,953	37,052	253	0	0	0
37,053	37,152	255	0	0	0
37,153	37,252	257	0	0	0
37,253	37,352	259	0	0	0
37,353	37,452	261	0	0	0
37,453	37,552	263	0	0	0
37,553	37,652	265	0	0	0
37,653	37,752	267	0	0	0
37,753	37,852	269	0	0	0
37,853	37,952	271	0	0	0
37,953	38,052	273	0	0	0

Continued on next page.

# 2020 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
38,053	38,152	275	0	0	0
38,153	38,252	277	0	0	0
38,253	38,352	279	0	0	0
38,353	38,452	281	0	0	0
38,453	38,552	283	0	0	0
38,553	38,652	285	0	0	0
38,653	38,752	287	0	0	0
38,753	38,852	289	0	0	0
38,853	38,952	291	0	0	0
38,953	39,052	293	0	0	0
39,053	39,152	295	0	0	0
39,153	39,252	297	0	0	0
39,253	39,352	299	0	0	0
39,353	39,452	301	0	0	0
39,453	39,552	303	0	0	0
39,553	39,652	305	0	0	0
39,653	39,752	307	0	0	0
39,753	39,852	309	0	0	0
39,853	39,952	311	0	0	0
39,953	40,052	313	0	0	0
40,053	40,152	315	0	0	0
40,153	40,252	317	0	0	0
40,253	40,352	319	0	0	0
40,353	40,452	321	0	0	0
40,453	40,552	323	0	0	0
40,553	40,652	325	0	0	0
40,653	40,752	327	0	0	0
40,753	40,852	329	0	0	0
40,853	40,952	331	0	0	0
40,953	41,052	333	0	0	0
41,053	41,152	335	0	0	0
41,153	41,252	337	0	0	0
41,253	41,352	339	0	0	0
41,353	41,452	341	0	0	0
41,453	41,552	343	0	0	0
41,553	41,652	345	0	0	0
41,653	41,752	347	0	0	0
41,753	41,852	349	0	0	0
41,853	41,952	351	0	0	0
41,953	42,052	353	0	0	0
42,053	42,152	355	0	0	0
42,153	42,252	357	0	0	0
42,253	42,352	359	0	0	0
42,353	42,452	361	0	0	0
42,453	42,552	363	0	0	0
42,553	42,652	365	0	0	0
42,653	42,752	367	0	0	0
42,753	42,852	369	0	0	0
42,853	42,952	371	0	0	0
42,953	43,052	373	0	0	0
43,053	43,152	375	0	0	0
43,153	43,252	377	0	0	0
43,253	43,352	379	0	0	0
43,353	43,452	381	0	0	0
43,453	43,552	383	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
43,553	43,652	385	2	0	0
43,653	43,752	387	4	0	0
43,753	43,852	389	6	0	0
43,853	43,952	391	8	0	0
43,953	44,052	393	10	0	0
44,053	44,152	395	12	0	0
44,153	44,252	397	14	0	0
44,253	44,352	399	16	0	0
44,353	44,452	401	18	0	0
44,453	44,552	403	20	0	0
44,553	44,652	405	22	0	0
44,653	44,752	407	24	0	0
44,753	44,852	409	26	0	0
44,853	44,952	411	28	0	0
44,953	45,052	413	30	0	0
45,053	45,152	415	32	0	0
45,153	45,252	417	34	0	0
45,253	45,352	419	36	0	0
45,353	45,452	421	38	0	0
45,453	45,552	423	40	0	0
45,553	45,652	425	42	0	0
45,653	45,752	427	44	0	0
45,753	45,852	429	46	0	0
45,853	45,952	431	48	0	0
45,953	46,052	433	50	0	0
46,053	46,152	435	52	0	0
46,153	46,252	437	54	0	0
46,253	46,352	439	56	0	0
46,353	46,452	441	58	0	0
46,453	46,552	443	60	0	0
46,553	46,652	445	62	0	0
46,653	46,752	447	64	0	0
46,753	46,852	449	66	0	0
46,853	46,952	451	68	0	0
46,953	47,052	453	70	0	0
47,053	47,152	455	72	0	0
47,153	47,252	457	74	0	0
47,253	47,352	459	76	0	0
47,353	47,452	461	78	0	0
47,453	47,552	463	80	0	0
47,553	47,652	465	82	0	0
47,653	47,752	467	84	0	0
47,753	47,852	469	86	0	0
47,853	47,952	471	88	0	0
47,953	48,052	473	90	0	0
48,053	48,152	475	92	0	0
48,153	48,252	477	94	0	0
48,253	48,352	479	96	0	0
48,353	48,452	481	98	0	0
48,453	48,552	483	100	0	0
48,553	48,652	485	102	0	0
48,653	48,752	487	104	0	0
48,753	48,852	489	106	0	0
48,853	48,952	491	108	0	0
48,953	49,052	493	110	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
49,053	49,152	495	112	0	0
49,153	49,252	497	114	0	0
49,253	49,352	499	116	0	0
49,353	49,452	501	118	0	0
49,453	49,552	503	120	0	0
49,553	49,652	505	122	0	0
49,653	49,752	507	124	0	0
49,753	49,852	509	126	0	0
49,853	49,952	511	128	0	0
49,953	50,052	513	130	0	0
50,053	50,152	515	132	0	0
50,153	50,252	517	134	0	0
50,253	50,352	519	136	0	0
50,353	50,452	521	138	0	0
50,453	50,552	523	140	0	0
50,553	50,652	525	142	0	0
50,653	50,752	527	144	0	0
50,753	50,852	529	146	0	0
50,853	50,952	531	148	0	0
50,953	51,052	533	150	0	0
51,053	51,152	535	152	0	0
51,153	51,252	537	154	0	0
51,253	51,352	539	156	0	0
51,353	51,452	541	158	0	0
51,453	51,552	543	160	0	0
51,553	51,652	546	163	0	0
51,653	51,752	550	167	0	0
51,753	51,852	554	171	0	0
51,853	51,952	558	175	0	0
51,953	52,052	562	179	0	0
52,053	52,152	566	183	0	0
52,153	52,252	570	187	0	0
52,253	52,352	574	191	0	0
52,353	52,452	578	195	0	0
52,453	52,552	582	199	0	0
52,553	52,652	586	203	0	0
52,653	52,752	590	207	0	0
52,753	52,852	594	211	0	0
52,853	52,952	598	215	0	0
52,953	53,052	602	219	0	0
53,053	53,152	606	223	0	0
53,153	53,252	610	227	0	0
53,253	53,352	614	231	0	0
53,353	53,452	618	235	0	0
53,453	53,552	622	239	0	0
53,553	53,652	626	243	0	0
53,653	53,752	630	247	0	0
53,753	53,852	634	251	0	0
53,853	53,952	638	255	0	0
53,953	54,052	642	259	0	0
54,053	54,152	646	263	0	0
54,153	54,252	650	267	0	0
54,253	54,352	654	271	0	0
54,353	54,452	658	275	0	0
54,453	54,552	662	279	0	0

Continued on next page.

# 2020 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
54,553	54,652	666	283	0	0
54,653	54,752	670	287	0	0
54,753	54,852	674	291	0	0
54,853	54,952	678	295	0	0
54,953	55,052	682	299	0	0
55,053	55,152	686	303	0	0
55,153	55,252	690	307	0	0
55,253	55,352	694	311	0	0
55,353	55,452	698	315	0	0
55,453	55,552	702	319	0	0
55,553	55,652	706	323	0	0
55,653	55,752	710	327	0	0
55,753	55,852	714	331	0	0
55,853	55,952	718	335	0	0
55,953	56,052	722	339	0	0
56,053	56,152	726	343	0	0
56,153	56,252	730	347	0	0
56,253	56,352	734	351	0	0
56,353	56,452	738	355	0	0
56,453	56,552	742	359	0	0
56,553	56,652	746	363	0	0
56,653	56,752	750	367	0	0
56,753	56,852	754	371	0	0
56,853	56,952	758	375	0	0
56,953	57,052	762	379	0	0
57,053	57,152	766	383	0	0
57,153	57,252	770	387	4	0
57,253	57,352	774	391	8	0
57,353	57,452	778	395	12	0
57,453	57,552	782	399	16	0
57,553	57,652	786	403	20	0
57,653	57,752	790	407	24	0
57,753	57,852	794	411	28	0
57,853	57,952	798	415	32	0
57,953	58,052	802	419	36	0
58,053	58,152	806	423	40	0
58,153	58,252	810	427	44	0
58,253	58,352	814	431	48	0
58,353	58,452	818	435	52	0
58,453	58,552	822	439	56	0
58,553	58,652	826	443	60	0
58,653	58,752	830	447	64	0
58,753	58,852	834	451	68	0
58,853	58,952	838	455	72	0
58,953	59,052	842	459	76	0
59,053	59,152	846	463	80	0
59,153	59,252	850	467	84	0
59,253	59,352	854	471	88	0
59,353	59,452	858	475	92	0
59,453	59,552	862	479	96	0
59,553	59,652	866	483	100	0
59,653	59,752	870	487	104	0
59,753	59,852	874	491	108	0
59,853	59,952	878	495	112	0
59,953	60,052	882	499	116	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
60,053	60,152	886	503	120	0
60,153	60,252	890	507	124	0
60,253	60,352	894	511	128	0
60,353	60,452	898	515	132	0
60,453	60,552	902	519	136	0
60,553	60,652	906	523	140	0
60,653	60,752	910	527	144	0
60,753	60,852	914	531	148	0
60,853	60,952	918	535	152	0
60,953	61,052	922	539	156	0
61,053	61,152	926	543	160	0
61,153	61,252	930	547	164	0
61,253	61,352	934	551	168	0
61,353	61,452	938	555	172	0
61,453	61,552	942	559	176	0
61,553	61,652	946	563	180	0
61,653	61,752	950	567	184	0
61,753	61,852	954	571	188	0
61,853	61,952	958	575	192	0
61,953	62,052	962	579	196	0
62,053	62,152	966	583	200	0
62,153	62,252	970	587	204	0
62,253	62,352	974	591	208	0
62,353	62,452	978	595	212	0
62,453	62,552	982	599	216	0
62,553	62,652	986	603	220	0
62,653	62,752	990	607	224	0
62,753	62,852	994	611	228	0
62,853	62,952	998	615	232	0
62,953	63,052	1,002	619	236	0
63,053	63,152	1,006	623	240	0
63,153	63,252	1,010	627	244	0
63,253	63,352	1,014	631	248	0
63,353	63,452	1,018	635	252	0
63,453	63,552	1,022	639	256	0
63,553	63,652	1,026	643	260	0
63,653	63,752	1,030	647	264	0
63,753	63,852	1,034	651	268	0
63,853	63,952	1,040	657	274	0
63,953	64,052	1,046	663	280	0
64,053	64,152	1,052	669	286	0
64,153	64,252	1,058	675	292	0
64,253	64,352	1,064	681	298	0
64,353	64,452	1,070	687	304	0
64,453	64,552	1,076	693	310	0
64,553	64,652	1,082	699	316	0
64,653	64,752	1,088	705	322	0
64,753	64,852	1,094	711	328	0
64,853	64,952	1,100	717	334	0
64,953	65,052	1,106	723	340	0
65,053	65,152	1,112	729	346	0
65,153	65,252	1,118	735	352	0
65,253	65,352	1,124	741	358	0
65,353	65,452	1,130	747	364	0
65,453	65,552	1,136	753	370	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
65,553	65,652	1,142	759	376	0
65,653	65,752	1,148	765	382	0
65,753	65,852	1,154	771	388	5
65,853	65,952	1,160	777	394	11
65,953	66,052	1,166	783	400	17
66,053	66,152	1,172	789	406	23
66,153	66,252	1,178	795	412	29
66,253	66,352	1,184	801	418	35
66,353	66,452	1,190	807	424	41
66,453	66,552	1,196	813	430	47
66,553	66,652	1,202	819	436	53
66,653	66,752	1,208	825	442	59
66,753	66,852	1,214	831	448	65
66,853	66,952	1,220	837	454	71
66,953	67,052	1,226	843	460	77
67,053	67,152	1,232	849	466	83
67,153	67,252	1,238	855	472	89
67,253	67,352	1,244	861	478	95
67,353	67,452	1,250	867	484	101
67,453	67,552	1,256	873	490	107
67,553	67,652	1,262	879	496	113
67,653	67,752	1,268	885	502	119
67,753	67,852	1,274	891	508	125
67,853	67,952	1,280	897	514	131
67,953	68,052	1,286	903	520	137
68,053	68,152	1,292	909	526	143
68,153	68,252	1,298	915	532	149
68,253	68,352	1,304	921	538	155
68,353	68,452	1,310	927	544	161
68,453	68,552	1,316	933	550	167
68,553	68,652	1,322	939	556	173
68,653	68,752	1,328	945	562	179
68,753	68,852	1,334	951	568	185
68,853	68,952	1,340	957	574	191
68,953	69,052	1,346	963	580	197
69,053	69,152	1,352	969	586	203
69,153	69,252	1,358	975	592	209
69,253	69,352	1,364	981	598	215
69,353	69,452	1,370	987	604	221
69,453	69,552	1,376	993	610	227
69,553	69,652	1,382	999	616	233
69,653	69,752	1,388	1,005	622	239
69,753	69,852	1,394	1,011	628	245
69,853	69,952	1,400	1,017	634	251
69,953	70,052	1,406	1,023	640	257
70,053	70,152	1,412	1,029	646	263
70,153	70,252	1,418	1,035	652	269
70,253	70,352	1,424	1,041	658	275
70,353	70,452	1,430	1,047	664	281
70,453	70,552	1,436	1,053	670	287
70,553	70,652	1,442	1,059	676	293
70,653	70,752	1,448	1,065	682	299
70,753	70,852	1,454	1,071	688	305
70,853	70,952	1,460	1,077	694	311
70,953	71,052	1,466	1,083	700	317

Continued on next page.

# 2020 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
71,053	71,152	1,472	1,089	706	323	
71,153	71,252	1,478	1,095	712	329	
71,253	71,352	1,484	1,101	718	335	
71,353	71,452	1,490	1,107	724	341	
71,453	71,552	1,496	1,113	730	347	
71,553	71,652	1,502	1,119	736	353	
71,653	71,752	1,508	1,125	742	359	
71,753	71,852	1,514	1,131	748	365	
71,853	71,952	1,520	1,137	754	371	
71,953	72,052	1,526	1,143	760	377	
72,053	72,152	1,532	1,149	766	383	
72,153	72,252	1,538	1,155	772	389	
72,253	72,352	1,544	1,161	778	395	
72,353	72,452	1,550	1,167	784	401	
72,453	72,552	1,556	1,173	790	407	
72,553	72,652	1,562	1,179	796	413	
72,653	72,752	1,568	1,185	802	419	
72,753	72,852	1,574	1,191	808	425	
72,853	72,952	1,580	1,197	814	431	
72,953	73,052	1,586	1,203	820	437	
73,053	73,152	1,592	1,209	826	443	
73,153	73,252	1,598	1,215	832	449	
73,253	73,352	1,604	1,221	838	455	
73,353	73,452	1,610	1,227	844	461	
73,453	73,552	1,616	1,233	850	467	
73,553	73,652	1,622	1,239	856	473	
73,653	73,752	1,628	1,245	862	479	
73,753	73,852	1,634	1,251	868	485	
73,853	73,952	1,640	1,257	874	491	
73,953	74,052	1,646	1,263	880	497	
74,053	74,152	1,652	1,269	886	503	
74,153	74,252	1,658	1,275	892	509	
74,253	74,352	1,664	1,281	898	515	
74,353	74,452	1,670	1,287	904	521	
74,453	74,552	1,676	1,293	910	527	
74,553	74,652	1,682	1,299	916	533	
74,653	74,752	1,688	1,305	922	539	
74,753	74,852	1,694	1,311	928	545	
74,853	74,952	1,700	1,317	934	551	
74,953	75,052	1,706	1,323	940	557	
75,053	75,152	1,712	1,329	946	563	
75,153	75,252	1,718	1,335	952	569	
75,253	75,352	1,724	1,341	958	575	
75,353	75,452	1,730	1,347	964	581	
75,453	75,552	1,736	1,353	970	587	
75,553	75,652	1,742	1,359	976	593	
75,653	75,752	1,748	1,365	982	599	
75,753	75,852	1,754	1,371	988	605	
75,853	75,952	1,760	1,377	994	611	
75,953	76,052	1,766	1,383	1,000	617	
76,053	76,152	1,772	1,389	1,006	623	
76,153	76,252	1,778	1,395	1,012	629	
76,253	76,352	1,784	1,401	1,018	635	
76,353	76,452	1,790	1,407	1,024	641	
76,453	76,552	1,796	1,413	1,030	647	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
76,553	76,652	1,802	1,419	1,036	653	
76,653	76,752	1,808	1,425	1,042	659	
76,753	76,852	1,815	1,432	1,049	666	
76,853	76,952	1,823	1,440	1,057	674	
76,953	77,052	1,831	1,448	1,065	682	
77,053	77,152	1,839	1,456	1,073	690	
77,153	77,252	1,847	1,464	1,081	698	
77,253	77,352	1,855	1,472	1,089	706	
77,353	77,452	1,863	1,480	1,097	714	
77,453	77,552	1,871	1,488	1,105	722	
77,553	77,652	1,879	1,496	1,113	730	
77,653	77,752	1,887	1,504	1,121	738	
77,753	77,852	1,895	1,512	1,129	746	
77,853	77,952	1,903	1,520	1,137	754	
77,953	78,052	1,911	1,528	1,145	762	
78,053	78,152	1,919	1,536	1,153	770	
78,153	78,252	1,927	1,544	1,161	778	
78,253	78,352	1,935	1,552	1,169	786	
78,353	78,452	1,943	1,560	1,177	794	
78,453	78,552	1,951	1,568	1,185	802	
78,553	78,652	1,959	1,576	1,193	810	
78,653	78,752	1,967	1,584	1,201	818	
78,753	78,852	1,975	1,592	1,209	826	
78,853	78,952	1,983	1,600	1,217	834	
78,953	79,052	1,991	1,608	1,225	842	
79,053	79,152	1,999	1,616	1,233	850	
79,153	79,252	2,007	1,624	1,241	858	
79,253	79,352	2,015	1,632	1,249	866	
79,353	79,452	2,023	1,640	1,257	874	
79,453	79,552	2,031	1,648	1,265	882	
79,553	79,652	2,039	1,656	1,273	890	
79,653	79,752	2,047	1,664	1,281	898	
79,753	79,852	2,055	1,672	1,289	906	
79,853	79,952	2,063	1,680	1,297	914	
79,953	80,052	2,071	1,688	1,305	922	
80,053	80,152	2,079	1,696	1,313	930	
80,153	80,252	2,087	1,704	1,321	938	
80,253	80,352	2,095	1,712	1,329	946	
80,353	80,452	2,103	1,720	1,337	954	
80,453	80,552	2,111	1,728	1,345	962	
80,553	80,652	2,119	1,736	1,353	970	
80,653	80,752	2,127	1,744	1,361	978	
80,753	80,852	2,135	1,752	1,369	986	
80,853	80,952	2,143	1,760	1,377	994	
80,953	81,052	2,151	1,768	1,385	1,002	
81,053	81,152	2,159	1,776	1,393	1,010	
81,153	81,252	2,167	1,784	1,401	1,018	
81,253	81,352	2,175	1,792	1,409	1,026	
81,353	81,452	2,183	1,800	1,417	1,034	
81,453	81,552	2,191	1,808	1,425	1,042	
81,553	81,652	2,199	1,816	1,433	1,050	
81,653	81,752	2,207	1,824	1,441	1,058	
81,753	81,852	2,215	1,832	1,449	1,066	
81,853	81,952	2,223	1,840	1,457	1,074	
81,953	82,052	2,231	1,848	1,465	1,082	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
82,053	82,152	2,239	1,856	1,473	1,090	
82,153	82,252	2,247	1,864	1,481	1,098	
82,253	82,352	2,255	1,872	1,489	1,106	
82,353	82,452	2,263	1,880	1,497	1,114	
82,453	82,552	2,271	1,888	1,505	1,122	
82,553	82,652	2,279	1,896	1,513	1,130	
82,653	82,752	2,287	1,904	1,521	1,138	
82,753	82,852	2,295	1,912	1,529	1,146	
82,853	82,952	2,303	1,920	1,537	1,154	
82,953	83,052	2,311	1,928	1,545	1,162	
83,053	83,152	2,319	1,936	1,553	1,170	
83,153	83,252	2,327	1,944	1,561	1,178	
83,253	83,352	2,335	1,952	1,569	1,186	
83,353	83,452	2,343	1,960	1,577	1,194	
83,453	83,552	2,351	1,968	1,585	1,202	
83,553	83,652	2,359	1,976	1,593	1,210	
83,653	83,752	2,367	1,984	1,601	1,218	
83,753	83,852	2,375	1,992	1,609	1,226	
83,853	83,952	2,383	2,000	1,617	1,234	
83,953	84,052	2,391	2,008	1,625	1,242	
84,053	84,152	2,399	2,016	1,633	1,250	
84,153	84,252	2,407	2,024	1,641	1,258	
84,253	84,352	2,415	2,032	1,649	1,266	
84,353	84,452	2,423	2,040	1,657	1,274	
84,453	84,552	2,431	2,048	1,665	1,282	
84,553	84,652	2,439	2,056	1,673	1,290	
84,653	84,752	2,447	2,064	1,681	1,298	
84,753	84,852	2,455	2,072	1,689	1,306	
84,853	84,952	2,463	2,080	1,697	1,314	
84,953	85,052	2,471	2,088	1,705	1,322	
85,053	85,152	2,479	2,096	1,713	1,330	
85,153	85,252	2,487	2,104	1,721	1,338	
85,253	85,352	2,495	2,112	1,729	1,346	
85,353	85,452	2,503	2,120	1,737	1,354	
85,453	85,552	2,511	2,128	1,745	1,362	
85,553	85,652	2,519	2,136	1,753	1,370	
85,653	85,752	2,527	2,144	1,761	1,378	
85,753	85,852	2,535	2,152	1,769	1,386	
85,853	85,952	2,543	2,160	1,777	1,394	
85,953	86,052	2,551	2,168	1,785	1,402	
86,053	86,152	2,559	2,176	1,793	1,410	
86,153	86,252	2,567	2,184	1,801	1,418	
86,253	86,352	2,575	2,192	1,809	1,426	
86,353	86,452	2,583	2,200	1,817	1,434	
86,453	86,552	2,591	2,208	1,825	1,442	
86,553	86,652	2,599	2,216	1,833	1,450	
86,653	86,752	2,607	2,224	1,841	1,458	
86,753	86,852	2,615	2,232	1,849	1,466	
86,853	86,952	2,623	2,240	1,857	1,474	
86,953	87,052	2,631	2,248	1,865	1,482	
87,053	87,152	2,639	2,256	1,873	1,490	
87,153	87,252	2,647	2,264	1,881	1,498	
87,253	87,352	2,655	2,272	1,889	1,506	
87,353	87,452	2,663	2,280	1,897	1,514	
87,453	87,552	2,671	2,288	1,905	1,522	

Continued on next page.



# 2020 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$9,202 for your standard deduction, \$124 for your personal exemption credit, and \$383 for each dependent exemption you are entitled to claim. To Find Your Tax:

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

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
87,553	87,652	2,679	2,296	1,913	1,530
87,653	87,752	2,687	2,304	1,921	1,538
87,753	87,852	2,695	2,312	1,929	1,546
87,853	87,952	2,703	2,320	1,937	1,554
87,953	88,052	2,711	2,328	1,945	1,562
88,053	88,152	2,719	2,336	1,953	1,570
88,153	88,252	2,727	2,344	1,961	1,578
88,253	88,352	2,735	2,352	1,969	1,586
88,353	88,452	2,743	2,360	1,977	1,594
88,453	88,552	2,751	2,368	1,985	1,602
88,553	88,652	2,759	2,376	1,993	1,610
88,653	88,752	2,767	2,384	2,001	1,618
88,753	88,852	2,775	2,392	2,009	1,626
88,853	88,952	2,783	2,400	2,017	1,634
88,953	89,052	2,791	2,408	2,025	1,642
89,053	89,152	2,800	2,417	2,034	1,651
89,153	89,252	2,809	2,426	2,043	1,660
89,253	89,352	2,819	2,436	2,053	1,670
89,353	89,452	2,828	2,445	2,062	1,679
89,453	89,552	2,837	2,454	2,071	1,688
89,553	89,652	2,847	2,464	2,081	1,698
89,653	89,752	2,856	2,473	2,090	1,707
89,753	89,852	2,865	2,482	2,099	1,716
89,853	89,952	2,874	2,491	2,108	1,725
89,953	90,052	2,884	2,501	2,118	1,735
90,053	90,152	2,893	2,510	2,127	1,744
90,153	90,252	2,902	2,519	2,136	1,753
90,253	90,352	2,912	2,529	2,146	1,763
90,353	90,452	2,921	2,538	2,155	1,772
90,453	90,552	2,930	2,547	2,164	1,781
90,553	90,652	2,940	2,557	2,174	1,791
90,653	90,752	2,949	2,566	2,183	1,800
90,753	90,852	2,958	2,575	2,192	1,809
90,853	90,952	2,967	2,584	2,201	1,818
90,953	91,052	2,977	2,594	2,211	1,828
91,053	91,152	2,986	2,603	2,220	1,837
91,153	91,252	2,995	2,612	2,229	1,846
91,253	91,352	3,005	2,622	2,239	1,856
91,353	91,452	3,014	2,631	2,248	1,865
91,453	91,552	3,023	2,640	2,257	1,874
91,553	91,652	3,033	2,650	2,267	1,884
91,653	91,752	3,042	2,659	2,276	1,893
91,753	91,852	3,051	2,668	2,285	1,902
91,853	91,952	3,060	2,677	2,294	1,911
91,953	92,052	3,070	2,687	2,304	1,921
92,053	92,152	3,079	2,696	2,313	1,930
92,153	92,252	3,088	2,705	2,322	1,939
92,253	92,352	3,098	2,715	2,332	1,949
92,353	92,452	3,107	2,724	2,341	1,958
92,453	92,552	3,116	2,733	2,350	1,967
92,553	92,652	3,126	2,743	2,360	1,977
92,653	92,752	3,135	2,752	2,369	1,986
92,753	92,852	3,144	2,761	2,378	1,995
92,853	92,952	3,153	2,770	2,387	2,004
92,953	93,052	3,163	2,780	2,397	2,014

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
93,053	93,152	3,172	2,789	2,406	2,023
93,153	93,252	3,181	2,798	2,415	2,032
93,253	93,352	3,191	2,808	2,425	2,042
93,353	93,452	3,200	2,817	2,434	2,051
93,453	93,552	3,209	2,826	2,443	2,060
93,553	93,652	3,219	2,836	2,453	2,070
93,653	93,752	3,228	2,845	2,462	2,079
93,753	93,852	3,237	2,854	2,471	2,088
93,853	93,952	3,246	2,863	2,480	2,097
93,953	94,052	3,256	2,873	2,490	2,107
94,053	94,152	3,265	2,882	2,499	2,116
94,153	94,252	3,274	2,891	2,508	2,125
94,253	94,352	3,284	2,901	2,518	2,135
94,353	94,452	3,293	2,910	2,527	2,144
94,453	94,552	3,302	2,919	2,536	2,153
94,553	94,652	3,312	2,929	2,546	2,163
94,653	94,752	3,321	2,938	2,555	2,172
94,753	94,852	3,330	2,947	2,564	2,181
94,853	94,952	3,339	2,956	2,573	2,190
94,953	95,052	3,349	2,966	2,583	2,200
95,053	95,152	3,358	2,975	2,592	2,209
95,153	95,252	3,367	2,984	2,601	2,218
95,253	95,352	3,377	2,994	2,611	2,228
95,353	95,452	3,386	3,003	2,620	2,237
95,453	95,552	3,395	3,012	2,629	2,246
95,553	95,652	3,405	3,022	2,639	2,256
95,653	95,752	3,414	3,031	2,648	2,265
95,753	95,852	3,423	3,040	2,657	2,274
95,853	95,952	3,432	3,049	2,666	2,283
95,953	96,052	3,442	3,059	2,676	2,293
96,053	96,152	3,451	3,068	2,685	2,302
96,153	96,252	3,460	3,077	2,694	2,311
96,253	96,352	3,470	3,087	2,704	2,321
96,353	96,452	3,479	3,096	2,713	2,330
96,453	96,552	3,488	3,105	2,722	2,339
96,553	96,652	3,498	3,115	2,732	2,349
96,653	96,752	3,507	3,124	2,741	2,358
96,753	96,852	3,516	3,133	2,750	2,367
96,853	96,952	3,525	3,142	2,759	2,376
96,953	97,052	3,535	3,152	2,769	2,386
97,053	97,152	3,544	3,161	2,778	2,395
97,153	97,252	3,553	3,170	2,787	2,404
97,253	97,352	3,563	3,180	2,797	2,414
97,353	97,452	3,572	3,189	2,806	2,423
97,453	97,552	3,581	3,198	2,815	2,432
97,553	97,652	3,591	3,208	2,825	2,442
97,653	97,752	3,600	3,217	2,834	2,451
97,753	97,852	3,609	3,226	2,843	2,460
97,853	97,952	3,618	3,235	2,852	2,469
97,953	98,052	3,628	3,245	2,862	2,479
98,053	98,152	3,637	3,254	2,871	2,488
98,153	98,252	3,646	3,263	2,880	2,497
98,253	98,352	3,656	3,273	2,890	2,507
98,353	98,452	3,665	3,282	2,899	2,516
98,453	98,552	3,674	3,291	2,908	2,525

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
98,553	98,652	3,684	3,301	2,918	2,535
98,653	98,752	3,693	3,310	2,927	2,544
98,753	98,852	3,702	3,319	2,936	2,553
98,853	98,952	3,711	3,328	2,945	2,562
98,953	99,052	3,721	3,338	2,955	2,572
99,053	99,152	3,730	3,347	2,964	2,581
99,153	99,252	3,739	3,356	2,973	2,590
99,253	99,352	3,749	3,366	2,983	2,600
99,353	99,452	3,758	3,375	2,992	2,609
99,453	99,552	3,767	3,384	3,001	2,618
99,553	99,652	3,777	3,394	3,011	2,628
99,653	99,752	3,786	3,403	3,020	2,637
99,753	99,852	3,795	3,412	3,029	2,646
99,853	99,952	3,804	3,421	3,038	2,655
99,953	100,000	3,814	3,431	3,048	2,665

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

# Need Assistance? We're Here To Help!

Want to e-file?

Have a question?

Want to check on your refund?

Need a tax form?



## Online Services

Go to [ftb.ca.gov](http://ftb.ca.gov) for:

- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorize your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

## Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

### Your Rights and Responsibilities

You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code Sections 1798-1798.78, except as provided in Revenue and Taxation Code (R&TC) Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents.

You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

### Reasons for Information Requests

We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

### Consequences of Noncompliance

We charge penalties and interest, if you:

- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

### Disclosure of Information

We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

### Responsibility for the Records

The director of the Processing Services Bureau maintains Franchise Tax Board's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

### Phone

800.852.5711 (within the United States)  
916.845.6500 (outside of the United States)  
800.822.6268 (TTY/TDD)

## \$\$ For You

### Federal Earned Income Tax Credit (EITC)

If you earned less than \$56,844 (less than \$21,710 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. Go to the IRS website at [irs.gov/taxtopics](http://irs.gov/taxtopics) and choose topic **601**, get the federal income tax booklet, or go to [irs.gov](http://irs.gov) and search for **eitc assistant**.

### Mail

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

To learn more about our Privacy Policy Statement, go to [ftb.ca.gov/your-rights/privacy/](http://ftb.ca.gov/your-rights/privacy/)



## Automated Phone Service

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

### Code Frequently Asked Questions:

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

### Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 914 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



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**Visit our website:**

**[ftb.ca.gov](http://ftb.ca.gov)**