TAXABLE YEAR **2022**

Underpayment of Estimated Tax by Farmers and Fishermen

CALIFORNIA FORM **5805F**

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

Name(s) as shown on return | Your SSN or ITIN

Part I Figure Your Underpayment.

1 2022 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. . . . . 1 _____ 00

2 2022 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b . . . . . 2 _____ 00

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

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

5 2022 withholding taxes from Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. . . . . 5 _____ 00

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

7 2021 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. (If you did not file a return for 2021 or if your 2021 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) . . . . . 7 _____ 00

8 2021 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b . . . . . 8 _____ 00

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

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

11 2022 withholding taxes and estimated tax payments made on or before January 17, 2023, from Form 540, line 71, line 72, line 73, and line 74; Form 540NR, line 81, line 82, line 83, and line 84; or Form 541, line 29, line 31, and line 32 . . . . . 11 _____ 00

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

Part II Figure Your Penalty.

13 Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2023, whichever is earlier . . . . . 13 _____

14 Number of days after January 15, 2023, to and including the date on line 13 . . . . . 14 _____
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.

15 Penalty: $\frac{\text{Number of days on line 14}}{365}$ x .05 x underpayment on line 12. Enter the result here.
If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box on that line to show that form FTB 5805F is attached to the return . . . . . ◉ 15 _____ 00
Note: A year is 365 days, a leap year is 366 days.

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

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