

CALIFORNIA

540 2EZ

Forms & Instructions

2023

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 2023

2023 Tax Law Changes/What's New

Personal Income Tax Products – The 540 2EZ Personal Income Tax Booklet has been reformatted to include only Form 540 2EZ, California Resident Income Tax Return, related instructions, and tax tables. In addition, a new FTB 3514, California Earned Income Tax Credit Booklet, has been created. The new FTB 3514 booklet contains form FTB 3514, instructions, and the EITC tables. To get FTB 3514 booklet and other FTB forms and publications, see “Automated Phone Service” or go to ftb.ca.gov/forms.

No-cost or Low-cost Health Care Coverage Information – For taxable years beginning on or after January 1, 2023, we added a new health care coverage information question on the tax return. If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540 2EZ, Side 4. See Health Care Coverage Information in the instructions.

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program – The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For purposes of eligibility for the California Earned Income Tax Credit (EITC) and Young Child Tax Credit (YCTC), for taxable years beginning on or after January 1, 2023, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income. For more information, see California Revenue and Taxation Code (R&TC) Section 17141.5.

Federal Veterans Auto and Education Improvement Act (VAEIA) of 2022 – The VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders.
- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
 - The residence or domicile of the servicemember.
 - The residence or domicile of the spouse.
 - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Use Tax – For taxable years beginning on or after January 1, 2023, and before January 1, 2029, you may not report business purchases subject to use tax on your income tax return if you make more than \$10,000 in purchases subject to use tax per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and

Fee Administration to collect the tax. For other use tax requirements, see specific line instructions for Form 540 2EZ, line 26 and R&TC Section 6225.

Other Important Information

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the YCTC eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but the individual has earned income of zero dollars or less, does not have net losses in excess of \$33,497 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$33,497 in the current taxable year. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to ftb.ca.gov and search for **yctc**.

Foster Youth Tax Credit – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/registered domestic partner (RDP) age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is \$1,117 and the credit amount phases out as earned income exceeds the threshold amount of \$25,775, and completely phases out at \$30,932. For more information, see specific line instructions for Form 540 2EZ, line 23c, and get form FTB 3514, see R&TC Section 17052.2, or go to ftb.ca.gov and search for **fytc**.

Voter Registration Information – For taxable years beginning on or after January 1, 2022, we added a Voter Registration Information checkbox on the tax return. For more information, see specific line instructions for Form 540 2EZ, Voter Information section.

Timeliness Penalty Abatement – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if certain conditions are met. For more information, see R&TC Section 19132.5, and specific line instructions for Form 540 2EZ, Paying Your Taxes section.

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. For more information, get form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit. Taxpayers may amend their tax return beginning with taxable year 2018 to claim the dependent exemption credit. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information on how to amend your tax returns, see “Instructions for Filing a 2023 Amended Return.”

Minimum Essential Coverage Individual Mandate – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage, also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month

during the taxable year 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.

Federal Earned Income Credit (EIC) – Go to the Internal Revenue Service (IRS) website at [irs.gov/taxtopics](https://www.irs.gov/taxtopics) and choose topic **601**, get the federal income tax booklet, or go to [irs.gov](https://www.irs.gov) and search for **eic assistant**.

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

Registered Domestic Partners (RDPs) – 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.

(continued on next page)

Qualifying to Use Form 540 2EZ

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

| | |
|------------------------------|--|
| General | <ul style="list-style-type: none"> California resident entire year Not blind |
| Filing Status | <ul style="list-style-type: none"> Single Head of household Married/RDP filing jointly Qualifying surviving spouse/RDP |
| You May | <ul style="list-style-type: none"> Be claimed as a dependent by another taxpayer (see Note below) Be 65 years of age or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023. |
| Dependents | 0 – 3 allowed |
| Types of Income | <ul style="list-style-type: none"> Wages, salaries, and tips Taxable interest, dividends, and pensions Taxable scholarship and fellowship grants (only if reported on federal Form(s) W-2) Unemployment compensation (reported on federal Form 1099-G) Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only) Paid Family Leave Insurance U.S. social security benefits Tier 1 and Tier 2 railroad retirement payments |
| Total Income | <ul style="list-style-type: none"> \$100,000 or less (single or head of household) \$200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p> |
| Adjustments to Income | No adjustments to total income, such as student loan interest deduction, IRA deduction, etc. |
| Deduction | Standard deduction only. If you use the modified standard deduction for dependents, see Note below. |
| Payments | Only withholding shown on federal Form(s) W-2 and 1099-R |
| Exemptions | <ul style="list-style-type: none"> Personal exemption (see Note below) Senior exemption Up to three dependent exemptions |
| Credits | <ul style="list-style-type: none"> Nonrefundable Renter's Credit Refundable California Earned Income Tax Credit Refundable Young Child Tax Credit Refundable Foster Youth Tax Credit |

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

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$17,813.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to \$35,576.
- You are head of household and your total income is less than or equal to \$25,176.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

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

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

Steps to Determine Filing Requirements

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

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

| On 12/31/23, my filing status was: | and on 12/31/23, my age was: (If your 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023.) | 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, Tax Information for Head of Household Filing Status.) | Under 65 | 21,561 | 36,428 | 47,578 | 17,249 | 32,116 | 43,266 |
| | 65 or older | 28,761 | 39,911 | 48,831 | 24,449 | 35,599 | 44,519 |
| Married/RDP filing jointly (The income of both spouses/RDPs must be combined.) | Under 65 (both spouses/RDPs) | 43,127 | 57,994 | 69,144 | 34,503 | 49,370 | 60,520 |
| | 65 or older (one spouse/RDP) | 50,327 | 61,477 | 70,397 | 41,703 | 52,853 | 61,773 |
| | 65 or older (both spouses/RDPs) | 57,527 | 68,677 | 77,597 | 48,903 | 60,053 | 68,973 |
| Qualifying surviving spouse/RDP | Under 65 | | 36,428 | 47,578 | | 32,116 | 43,266 |
| | 65 or older | | 39,911 | 48,831 | | 35,599 | 44,519 |
| Dependent of another person – Any filing status | Any age | More than your standard deduction, see Frequently Asked Questions, question 1. | | | | | |

2023 Instructions for Form 540 2EZ

California Resident Income Tax Return

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” in this booklet.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2023. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at ftb.ca.gov/forms or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at ftb.ca.gov/forms or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2022.
- 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, line 14 and line 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 2023 Amended Return” in this booklet.

Social security benefits and unemployment compensation may be taxable for federal tax purposes but are **not** taxable for California tax purposes, and are not reported on Form 540 2EZ.

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.

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 2022 tax return under a different last name, write the last name **only** from the 2022 tax return.

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

Enter your SSN in the spaces provided. If you file a joint tax return, enter the SSNs 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.

Principal Residence

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.

Only complete this section if you are age 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.

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 (RDPs) 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, 2023:

- 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 a surviving spouse before January 1, 2023, and did not remarry or enter into another RDP in 2023 (see Qualifying Surviving Spouse/RDP).

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, 2023, even if you did not live with your spouse/RDP at the end of 2023.
- Your spouse/RDP died in 2023 and you did not remarry or enter into another RDP in 2023.
- Your spouse/RDP died in 2024 before the 2023 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, Tax Information for 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, 2023.
- You paid more than one-half the cost of keeping up your home for the year in 2023.
- 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 filing status was determined. If you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to ftb.ca.gov and search for **hoh**. To get form FTB 3532, see “Automated Phone Service” or go to ftb.ca.gov/forms.

Qualifying Surviving Spouse/RDP

You are a qualifying surviving spouse/RDP if **all** of the items below apply:

- Your spouse/RDP died in 2021 or 2022, and you did not remarry or enter into another RDP in 2023.
- 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 2023:
 - The child had gross income of \$4,700 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 surviving spouse/RDP” filing status.

- This child lived in your home for all of 2023. 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 their 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 or file online through **CalFile** or **e-file**.

| | |
|---|----------|
| Single | \$17,813 |
| Married/RDP filing jointly or Qualifying surviving spouse/RDP | \$35,576 |
| Head of Household | \$25,176 |

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

| | |
|---|----------|
| Single | \$ 5,013 |
| Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP | \$10,376 |

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 years of age or older, enter 1; if both are 65 years of age or older, enter 2.

If your (or if married/RDP, your spouse’s/RDP’s) 65th birthday is on January 1, 2024, you are considered to be age 65 on December 31, 2023.

Line 8 – Dependents

You must enter the first name, last name, SSN or ITIN, and relationship of each of the dependents you are allowed to claim.

If you claim more than three dependents, get Form 540 online at 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. If you e-file, attach any requested forms, schedules, and documents according to your software’s instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 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 2023 tax return, they may amend their 2023 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2023 and you do not have an SSN or an ITIN for the child, write “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 e-file, attach any requested forms, schedules, and documents according to your software’s instructions.

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, Wage and Tax Statement, box 16. If you have more than one federal Form W-2, add all amounts shown in box 16.

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

Line 10 – Total Interest Income

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



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

Line 11 – Total Dividend Income

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

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

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

Line 12 – Total Pension Income

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

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

For more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Form 540 at ftb.ca.gov/forms or **e-file**.

Line 13 – Total Capital Gain Distributions from Mutual Funds

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

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

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

Line 17 – Tax

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

If you did not check the box on line 6, follow the instructions below. Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the correct table. If your filing status is:

| | |
|---|---------------|
| Single | Go to page 23 |
| Married/RDP filing jointly or Qualifying surviving spouse/RDP | Go to page 29 |
| Head of Household | Go to page 40 |

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

| 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: | |
| • Single, go to page 23 | } 1. _____ |
| • Married/RDP filing jointly or Qualifying surviving spouse/RDP, go to page 29. | |
| • Head of household, go to page 40. | |
| 2. If single or head of household, enter \$144 | } 2. _____ |
| • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$288 | |
| • If married/RDP and only one spouse/RDP can be claimed, enter \$144 | |
| • If qualifying surviving spouse/RDP, enter \$288 | |
| 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 \$144. If you entered 2 in the box on line 7, enter \$288.

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 the “Nonrefundable Renter’s Credit Qualification Record” included in this booklet 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, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., 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 23a – Earned Income Tax Credit (EITC)

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

Line 23b – Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 28.

Line 23c – Foster Youth Tax Credit (FYTC)

Enter your Foster Youth Tax Credit from form FTB 3514, line 39.

Use Tax

Line 26 – Use Tax

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

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

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration’s website at cdtfa.ca.gov, or call its Customer Service Center at 1.800.400.7115 (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.
• Make more than \$10,000 in purchases subject to use tax per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax.
• Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

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

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

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

See page 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. \$.00
2. Enter the applicable sales and use tax rate.
3. Multiply Line 1 by the tax rate on Line 2. Enter result here \$.00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0- . . . \$.00
5. Add Lines 3 and 4. This is your total use tax \$.00
6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below \$.00
7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 26. If the amount is less than zero, enter -0- \$.00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration’s website at cdtfa.ca.gov.

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

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

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at cdtfa.ca.gov and type "City and County Sales and Use Tax Rates" in the search bar. You may also call their Customer Service Center at 800.400.7115 (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 | \$5 |
| \$60,000 to \$69,999 | \$6 |
| \$70,000 to \$79,999 | \$7 |
| \$80,000 to \$89,999 | \$8 |
| \$90,000 to \$99,999 | \$9 |
| \$100,000 to \$124,999 | \$10 |
| \$125,000 to \$149,999 | \$12 |
| \$150,000 to \$174,999 | \$15 |
| \$175,000 to \$199,999 | \$17 |
| More than \$199,999 – Multiply AGI by 0.009% (x 0.0009) | |

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

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (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 2023. Medicare Part A or C qualifies as minimum essential coverage. 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, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

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 – The 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. The 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 the 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 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 EDD at **888.745.3886**. You can download the DE 4 at edd.ca.gov or go to ftb.ca.gov and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Sides 3 and 4. 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, the FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Line 34 – Total Contributions

Add amounts in code 400 through code 445. 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, 2024, to avoid interest and penalties. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.) Notably, effective for tax years beginning on or after January 1, 2022, you may request a one-time abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due. Additionally, the underpayment of estimated tax 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 near the end of the Direct Deposit instructions to find your bank information. Your tax preparation software will offer this option.

Web Pay

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

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with ACI Payments, Inc. (formerly Official Payments) to offer you this service. ACI Payments, Inc. charges a convenience fee based on the amount of your payment.

Go to the ACI Payments, Inc. website at officialpayments.com and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. 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

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 “2023 Form 540 2EZ” on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

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

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

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

Request Monthly Installments

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

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

Line 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 near the end of the Direct Deposit instructions.

Individual taxpayers may request that their 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 does not equal Schedule X, line 11, the FTB will issue a paper check.

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

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

Prior to depositing the refund, the 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 illustration shows a check from John Doe and Mary Doe, 1234 Main Street, Anytown, CA 99999. The check is payable to the order of \$1234.00. The routing number is 250250025 and the account number is 202020. A box indicates that the check number 1234 should not be included. The bank is ANYTOWN BANK, Anytown, CA 99999.

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

Voter Information

Voter Registration Information – You may register to vote if you meet these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

For information on voter registration, check the box on Form 540 2EZ, Side 4, and go to the California Secretary of State website at sos.ca.gov/elections or see “Voting Is Everybody’s Business” section on the Additional Information page included in this booklet.

Health Care Coverage Information

If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540 2EZ, Side 4. If you check the “Yes” box, you, and your spouse/RDP, if filing a joint tax return, authorize the FTB to share limited information from your tax return with Covered California (the state agency that provides Californians with access to affordable health insurance) for their outreach and enrollment efforts. Limited information that will be shared include the following:

- Taxpayer name, or in the case of taxpayers filing a joint tax return, the names of both spouses or registered domestic partners.
- Full mailing address listed on the tax return.
- Number and age of household dependents.
- Gross Income.

Sign Your Tax Return

Sign your tax return on Side 5. 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 applicable paid preparer information on Side 5 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 2023 tax return with the FTB, check the “Yes” box in the signature area of your tax return. Also, print the designee’s name and telephone number.

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2024 tax return. This is April 15, 2025, 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 5 of Form 540 2EZ.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

Caution: Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the FTB.

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 tax 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. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partnership (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. **Do not mail this record. Keep with your tax records.**

| |
|--|
| 1. Were you a resident of California for the entire year in 2023? 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 2023 and is otherwise qualified. YES. Go to question 2. NO. Stop here. File Form 540NR. Go to ftb.ca.gov/forms for more information regarding this form. |
| 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16: • \$50,746 or less if single; or • \$101,492 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP? YES. Go to question 3. NO. Stop here. You do not qualify for this credit. |
| 3. Did you pay rent, for at least half of 2023, on property (including a mobile home that you owned on rented land) in California, which was your principal residence? YES. Go to question 4. NO. Stop here. You do not qualify for this credit. |
| 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2023? NO. Go to question 6. YES. Go to question 5. |
| 5. For more than half the year in 2023, did you live in the home of the person who can claim you as a dependent? NO. Go to question 6. YES. Stop here. You do not qualify for this credit. |
| 6. Was the property you rented exempt from property tax in 2023? 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. NO. Go to question 7. YES. Stop here. You do not qualify for this credit. |
| 7. Did you claim the homeowner's property tax exemption anytime during 2023? 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. NO. Go to question 8. YES. 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. |
| 8. Were you single in 2023? YES. Go to question 11. NO. Go to question 9. |
| 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2023? 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. NO. Go to question 11. YES. 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. |
| 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2023? YES. Go to question 11. NO. Stop here. You do not qualify for this credit. |
| 11. If you are: • Single, enter \$60 on Form 540 2EZ, line 19. • Head of household or qualifying surviving spouse/RDP, 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 2023, which qualified you for this credit.

Street Address **City, State, and ZIP Code** **Dates Rented in 2023 (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 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, 2024, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$288 or \$144 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

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

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

Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to cbrcp.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 Voluntary Tax Contribution Fund – Contributions will be used to provide school supplies and health-related products to homeless children.

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

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

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

Code 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 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to support crisis centers located in the state that are active members of the National Suicide Prevention Lifeline, with priority given to those crisis centers located in rural and desert communities.

Code 445, Mental Health Crisis Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist and engage safely with persons living with mental illness.

Additional Information

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. For more information, get FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers.

Innocent Joint Filer Relief

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

California Use Tax General Information

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

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

You must pay California use tax on taxable items if:

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

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

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

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

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

Complete the "Use Tax Worksheet" or use the "Estimated Use Tax Lookup Table", in the instructions for Line 26, Use Tax, in this booklet, to calculate the amount due.

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

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

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

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

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

Voting Is Everybody's Business

To register to vote in California, you must be:

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

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

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

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

Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and your daytime and evening telephone numbers. 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 2023 Amended Return

Important Information

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

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

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

Use Tax – **Do not** amend your return to correct a use tax error reported on your original tax return. Enter the amount from your original return. The

California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at cdtfa.ca.gov or call **800.400.7115**.

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

Direct Deposit – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540 2EZ through line 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.

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 beginning with taxable year 2018 to claim dependent exemption credit, 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 2023 tax return, you may amend the 2023 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

Purpose

Use Form 540 2EZ to amend your original or previously filed 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 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 at the end of this booklet.

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 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 may change from joint to separate tax returns after the due date of the tax return. Get the instructions for Form 540 for more information.

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 in an RDP on the last day of the taxable year.

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

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. See instructions . . . ● 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 \$144. If you entered 2 in the box on line 7, enter \$288. ● 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 a Earned Income Tax Credit (EITC). See instructions. ● 23a .00

b Young Child Tax Credit (YCTC). See instructions. ● 23b .00

c Foster Youth Tax Credit (FYTC). See instructions. ● 23c .00

25 Total payments. Add line 22, line 23a, line 23b, and line 23c. ● 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.

Your name:

Your SSN or ITIN:

| | | | |
|--|--|----------------------|-----|
| ISR Penalty | 27 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. <input type="checkbox"/> | | |
| | If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions ● 27 | <input type="text"/> | .00 |
| Overpaid Tax/Tax Due | 28 Payments balance. If line 25 is more than line 26, subtract line 26 from line 25. <input checked="" type="radio"/> 28 | <input type="text"/> | .00 |
| | 29 Use Tax balance. If line 26 is more than line 25, subtract line 25 from line 26. <input checked="" type="radio"/> 29 | <input type="text"/> | .00 |
| | 30 Payments after Individual Shared Responsibility Penalty. If line 28 is more than line 27, subtract line 27 from line 28. <input checked="" type="radio"/> 30 | <input type="text"/> | .00 |
| | 31 Individual Shared Responsibility Penalty balance. If line 27 is more than line 28, subtract line 28 from line 27. <input checked="" type="radio"/> 31 | <input type="text"/> | .00 |
| | 32 Overpaid tax. If line 30 is more than line 21, subtract line 21 from line 30. ● 32 | <input type="text"/> | .00 |
| 33 Tax due. If line 30 is less than line 21, subtract line 30 from line 21. See instructions. <input checked="" type="radio"/> 33 | <input type="text"/> | .00 | |

| | Code | Amount |
|--|-------------|--------------------------|
| California Seniors Special Fund. See instructions ● 400 | | <input type="text"/> .00 |
| Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. ● 401 | | <input type="text"/> .00 |
| Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . ● 403 | | <input type="text"/> .00 |
| California Breast Cancer Research Voluntary Tax Contribution Fund. ● 405 | | <input type="text"/> .00 |
| California Firefighters' Memorial Voluntary Tax Contribution Fund. ● 406 | | <input type="text"/> .00 |
| Emergency Food for Families Voluntary Tax Contribution Fund. ● 407 | | <input type="text"/> .00 |
| California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . ● 408 | | <input type="text"/> .00 |
| California Sea Otter Voluntary Tax Contribution Fund. ● 410 | | <input type="text"/> .00 |
| California Cancer Research Voluntary Tax Contribution Fund. ● 413 | | <input type="text"/> .00 |
| School Supplies for Homeless Children Voluntary Tax Contribution Fund ● 422 | | <input type="text"/> .00 |
| State Parks Protection Fund/Parks Pass Purchase ● 423 | | <input type="text"/> .00 |
| Protect Our Coast and Oceans Voluntary Tax Contribution Fund ● 424 | | <input type="text"/> .00 |
| Keep Arts in Schools Voluntary Tax Contribution Fund. ● 425 | | <input type="text"/> .00 |
| California Senior Citizen Advocacy Voluntary Tax Contribution Fund ● 438 | | <input type="text"/> .00 |
| Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ● 439 | | <input type="text"/> .00 |
| Rape Kit Backlog Voluntary Tax Contribution Fund. ● 440 | | <input type="text"/> .00 |

Contributions

Your name:

Your SSN or ITIN:

Contributions

Suicide Prevention Voluntary Tax Contribution Fund ● **444** .00

Mental Health Crisis Prevention Voluntary Tax Contribution Fund ● **445** .00

34 Add amounts in code 400 through code 445. This is your total contribution. ● **34** .00

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 for more information.

Direct Deposit (Refund Only)

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

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 | ● 37 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 | ● 38 Direct deposit amount |
| <input type="text"/> | <input type="checkbox"/> Checking | <input type="text"/> | <input type="text"/> .00 |
| | <input type="checkbox"/> Savings | | |

Voter Info.

For voter registration information, check the box and go to sos.ca.gov/elections. See instructions

Health Care Coverage Info.

Do you want information on no-cost or low-cost health care coverage?

By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions Yes No

Sign Your Tax Return on Side 5

Your name:

Your SSN or ITIN:

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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

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2023 California 2EZ Table

Single

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

This table gives you credit of \$5,363 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 | 17,813 | 0 | 0 | 0 | 0 |
| 17,814 | 17,913 | 2 | 0 | 0 | 0 |
| 17,914 | 18,013 | 4 | 0 | 0 | 0 |
| 18,014 | 18,113 | 6 | 0 | 0 | 0 |
| 18,114 | 18,213 | 8 | 0 | 0 | 0 |
| 18,214 | 18,313 | 10 | 0 | 0 | 0 |
| 18,314 | 18,413 | 12 | 0 | 0 | 0 |
| 18,414 | 18,513 | 14 | 0 | 0 | 0 |
| 18,514 | 18,613 | 16 | 0 | 0 | 0 |
| 18,614 | 18,713 | 18 | 0 | 0 | 0 |
| 18,714 | 18,813 | 20 | 0 | 0 | 0 |
| 18,814 | 18,913 | 22 | 0 | 0 | 0 |
| 18,914 | 19,013 | 24 | 0 | 0 | 0 |
| 19,014 | 19,113 | 26 | 0 | 0 | 0 |
| 19,114 | 19,213 | 28 | 0 | 0 | 0 |
| 19,214 | 19,313 | 30 | 0 | 0 | 0 |
| 19,314 | 19,413 | 32 | 0 | 0 | 0 |
| 19,414 | 19,513 | 34 | 0 | 0 | 0 |
| 19,514 | 19,613 | 36 | 0 | 0 | 0 |
| 19,614 | 19,713 | 38 | 0 | 0 | 0 |
| 19,714 | 19,813 | 40 | 0 | 0 | 0 |
| 19,814 | 19,913 | 42 | 0 | 0 | 0 |
| 19,914 | 20,013 | 44 | 0 | 0 | 0 |
| 20,014 | 20,113 | 46 | 0 | 0 | 0 |
| 20,114 | 20,213 | 48 | 0 | 0 | 0 |
| 20,214 | 20,313 | 50 | 0 | 0 | 0 |
| 20,314 | 20,413 | 52 | 0 | 0 | 0 |
| 20,414 | 20,513 | 54 | 0 | 0 | 0 |
| 20,514 | 20,613 | 56 | 0 | 0 | 0 |
| 20,614 | 20,713 | 58 | 0 | 0 | 0 |
| 20,714 | 20,813 | 60 | 0 | 0 | 0 |
| 20,814 | 20,913 | 62 | 0 | 0 | 0 |
| 20,914 | 21,013 | 64 | 0 | 0 | 0 |
| 21,014 | 21,113 | 66 | 0 | 0 | 0 |
| 21,114 | 21,213 | 68 | 0 | 0 | 0 |
| 21,214 | 21,313 | 70 | 0 | 0 | 0 |
| 21,314 | 21,413 | 72 | 0 | 0 | 0 |
| 21,414 | 21,513 | 74 | 0 | 0 | 0 |
| 21,514 | 21,613 | 76 | 0 | 0 | 0 |
| 21,614 | 21,713 | 78 | 0 | 0 | 0 |
| 21,714 | 21,813 | 80 | 0 | 0 | 0 |
| 21,814 | 21,913 | 82 | 0 | 0 | 0 |
| 21,914 | 22,013 | 84 | 0 | 0 | 0 |
| 22,014 | 22,113 | 86 | 0 | 0 | 0 |
| 22,114 | 22,213 | 88 | 0 | 0 | 0 |
| 22,214 | 22,313 | 90 | 0 | 0 | 0 |
| 22,314 | 22,413 | 92 | 0 | 0 | 0 |
| 22,414 | 22,513 | 94 | 0 | 0 | 0 |
| 22,514 | 22,613 | 96 | 0 | 0 | 0 |
| 22,614 | 22,713 | 98 | 0 | 0 | 0 |
| 22,714 | 22,813 | 100 | 0 | 0 | 0 |
| 22,814 | 22,913 | 102 | 0 | 0 | 0 |
| 22,914 | 23,013 | 104 | 0 | 0 | 0 |
| 23,014 | 23,113 | 106 | 0 | 0 | 0 |
| 23,114 | 23,213 | 108 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 23,214 | 23,313 | 110 | 0 | 0 | 0 |
| 23,314 | 23,413 | 112 | 0 | 0 | 0 |
| 23,414 | 23,513 | 114 | 0 | 0 | 0 |
| 23,514 | 23,613 | 116 | 0 | 0 | 0 |
| 23,614 | 23,713 | 118 | 0 | 0 | 0 |
| 23,714 | 23,813 | 120 | 0 | 0 | 0 |
| 23,814 | 23,913 | 122 | 0 | 0 | 0 |
| 23,914 | 24,013 | 124 | 0 | 0 | 0 |
| 24,014 | 24,113 | 126 | 0 | 0 | 0 |
| 24,114 | 24,213 | 128 | 0 | 0 | 0 |
| 24,214 | 24,313 | 130 | 0 | 0 | 0 |
| 24,314 | 24,413 | 132 | 0 | 0 | 0 |
| 24,414 | 24,513 | 134 | 0 | 0 | 0 |
| 24,514 | 24,613 | 136 | 0 | 0 | 0 |
| 24,614 | 24,713 | 138 | 0 | 0 | 0 |
| 24,714 | 24,813 | 140 | 0 | 0 | 0 |
| 24,814 | 24,913 | 142 | 0 | 0 | 0 |
| 24,914 | 25,013 | 144 | 0 | 0 | 0 |
| 25,014 | 25,113 | 146 | 0 | 0 | 0 |
| 25,114 | 25,213 | 148 | 0 | 0 | 0 |
| 25,214 | 25,313 | 150 | 0 | 0 | 0 |
| 25,314 | 25,413 | 152 | 0 | 0 | 0 |
| 25,414 | 25,513 | 154 | 0 | 0 | 0 |
| 25,514 | 25,613 | 156 | 0 | 0 | 0 |
| 25,614 | 25,713 | 158 | 0 | 0 | 0 |
| 25,714 | 25,813 | 160 | 0 | 0 | 0 |
| 25,814 | 25,913 | 162 | 0 | 0 | 0 |
| 25,914 | 26,013 | 164 | 0 | 0 | 0 |
| 26,014 | 26,113 | 166 | 0 | 0 | 0 |
| 26,114 | 26,213 | 168 | 0 | 0 | 0 |
| 26,214 | 26,313 | 170 | 0 | 0 | 0 |
| 26,314 | 26,413 | 172 | 0 | 0 | 0 |
| 26,414 | 26,513 | 174 | 0 | 0 | 0 |
| 26,514 | 26,613 | 176 | 0 | 0 | 0 |
| 26,614 | 26,713 | 178 | 0 | 0 | 0 |
| 26,714 | 26,813 | 180 | 0 | 0 | 0 |
| 26,814 | 26,913 | 182 | 0 | 0 | 0 |
| 26,914 | 27,013 | 184 | 0 | 0 | 0 |
| 27,014 | 27,113 | 186 | 0 | 0 | 0 |
| 27,114 | 27,213 | 188 | 0 | 0 | 0 |
| 27,214 | 27,313 | 190 | 0 | 0 | 0 |
| 27,314 | 27,413 | 192 | 0 | 0 | 0 |
| 27,414 | 27,513 | 194 | 0 | 0 | 0 |
| 27,514 | 27,613 | 196 | 0 | 0 | 0 |
| 27,614 | 27,713 | 198 | 0 | 0 | 0 |
| 27,714 | 27,813 | 200 | 0 | 0 | 0 |
| 27,814 | 27,913 | 202 | 0 | 0 | 0 |
| 27,914 | 28,013 | 204 | 0 | 0 | 0 |
| 28,014 | 28,113 | 206 | 0 | 0 | 0 |
| 28,114 | 28,213 | 208 | 0 | 0 | 0 |
| 28,214 | 28,313 | 210 | 0 | 0 | 0 |
| 28,314 | 28,413 | 212 | 0 | 0 | 0 |
| 28,414 | 28,513 | 214 | 0 | 0 | 0 |
| 28,514 | 28,613 | 216 | 0 | 0 | 0 |
| 28,614 | 28,713 | 218 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 28,714 | 28,813 | 220 | 0 | 0 | 0 |
| 28,814 | 28,913 | 222 | 0 | 0 | 0 |
| 28,914 | 29,013 | 224 | 0 | 0 | 0 |
| 29,014 | 29,113 | 226 | 0 | 0 | 0 |
| 29,114 | 29,213 | 228 | 0 | 0 | 0 |
| 29,214 | 29,313 | 230 | 0 | 0 | 0 |
| 29,314 | 29,413 | 232 | 0 | 0 | 0 |
| 29,414 | 29,513 | 234 | 0 | 0 | 0 |
| 29,514 | 29,613 | 236 | 0 | 0 | 0 |
| 29,614 | 29,713 | 238 | 0 | 0 | 0 |
| 29,714 | 29,813 | 240 | 0 | 0 | 0 |
| 29,814 | 29,913 | 242 | 0 | 0 | 0 |
| 29,914 | 30,013 | 244 | 0 | 0 | 0 |
| 30,014 | 30,113 | 246 | 0 | 0 | 0 |
| 30,114 | 30,213 | 250 | 0 | 0 | 0 |
| 30,214 | 30,313 | 254 | 0 | 0 | 0 |
| 30,314 | 30,413 | 258 | 0 | 0 | 0 |
| 30,414 | 30,513 | 262 | 0 | 0 | 0 |
| 30,514 | 30,613 | 266 | 0 | 0 | 0 |
| 30,614 | 30,713 | 270 | 0 | 0 | 0 |
| 30,714 | 30,813 | 274 | 0 | 0 | 0 |
| 30,814 | 30,913 | 278 | 0 | 0 | 0 |
| 30,914 | 31,013 | 282 | 0 | 0 | 0 |
| 31,014 | 31,113 | 286 | 0 | 0 | 0 |
| 31,114 | 31,213 | 290 | 0 | 0 | 0 |
| 31,214 | 31,313 | 294 | 0 | 0 | 0 |
| 31,314 | 31,413 | 298 | 0 | 0 | 0 |
| 31,414 | 31,513 | 302 | 0 | 0 | 0 |
| 31,514 | 31,613 | 306 | 0 | 0 | 0 |
| 31,614 | 31,713 | 310 | 0 | 0 | 0 |
| 31,714 | 31,813 | 314 | 0 | 0 | 0 |
| 31,814 | 31,913 | 318 | 0 | 0 | 0 |
| 31,914 | 32,013 | 322 | 0 | 0 | 0 |
| 32,014 | 32,113 | 326 | 0 | 0 | 0 |
| 32,114 | 32,213 | 330 | 0 | 0 | 0 |
| 32,214 | 32,313 | 334 | 0 | 0 | 0 |
| 32,314 | 32,413 | 338 | 0 | 0 | 0 |
| 32,414 | 32,513 | 342 | 0 | 0 | 0 |
| 32,514 | 32,613 | 346 | 0 | 0 | 0 |
| 32,614 | 32,713 | 350 | 0 | 0 | 0 |
| 32,714 | 32,813 | 354 | 0 | 0 | 0 |
| 32,814 | 32,913 | 358 | 0 | 0 | 0 |
| 32,914 | 33,013 | 362 | 0 | 0 | 0 |
| 33,014 | 33,113 | 366 | 0 | 0 | 0 |
| 33,114 | 33,213 | 370 | 0 | 0 | 0 |
| 33,214 | 33,313 | 374 | 0 | 0 | 0 |
| 33,314 | 33,413 | 378 | 0 | 0 | 0 |
| 33,414 | 33,513 | 382 | 0 | 0 | 0 |
| 33,514 | 33,613 | 386 | 0 | 0 | 0 |
| 33,614 | 33,713 | 390 | 0 | 0 | 0 |
| 33,714 | 33,813 | 394 | 0 | 0 | 0 |
| 33,814 | 33,913 | 398 | 0 | 0 | 0 |
| 33,914 | 34,013 | 402 | 0 | 0 | 0 |
| 34,014 | 34,113 | 406 | 0 | 0 | 0 |
| 34,114 | 34,213 | 410 | 0 | 0 | 0 |

Continued on next page.

2023 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$5,363 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 34,214 | 34,313 | 414 | 0 | 0 | 0 |
| 34,314 | 34,413 | 418 | 0 | 0 | 0 |
| 34,414 | 34,513 | 422 | 0 | 0 | 0 |
| 34,514 | 34,613 | 426 | 0 | 0 | 0 |
| 34,614 | 34,713 | 430 | 0 | 0 | 0 |
| 34,714 | 34,813 | 434 | 0 | 0 | 0 |
| 34,814 | 34,913 | 438 | 0 | 0 | 0 |
| 34,914 | 35,013 | 442 | 0 | 0 | 0 |
| 35,014 | 35,113 | 446 | 0 | 0 | 0 |
| 35,114 | 35,213 | 450 | 4 | 0 | 0 |
| 35,214 | 35,313 | 454 | 8 | 0 | 0 |
| 35,314 | 35,413 | 458 | 12 | 0 | 0 |
| 35,414 | 35,513 | 462 | 16 | 0 | 0 |
| 35,514 | 35,613 | 466 | 20 | 0 | 0 |
| 35,614 | 35,713 | 470 | 24 | 0 | 0 |
| 35,714 | 35,813 | 474 | 28 | 0 | 0 |
| 35,814 | 35,913 | 478 | 32 | 0 | 0 |
| 35,914 | 36,013 | 482 | 36 | 0 | 0 |
| 36,014 | 36,113 | 486 | 40 | 0 | 0 |
| 36,114 | 36,213 | 490 | 44 | 0 | 0 |
| 36,214 | 36,313 | 494 | 48 | 0 | 0 |
| 36,314 | 36,413 | 498 | 52 | 0 | 0 |
| 36,414 | 36,513 | 502 | 56 | 0 | 0 |
| 36,514 | 36,613 | 506 | 60 | 0 | 0 |
| 36,614 | 36,713 | 510 | 64 | 0 | 0 |
| 36,714 | 36,813 | 514 | 68 | 0 | 0 |
| 36,814 | 36,913 | 518 | 72 | 0 | 0 |
| 36,914 | 37,013 | 522 | 76 | 0 | 0 |
| 37,014 | 37,113 | 526 | 80 | 0 | 0 |
| 37,114 | 37,213 | 530 | 84 | 0 | 0 |
| 37,214 | 37,313 | 534 | 88 | 0 | 0 |
| 37,314 | 37,413 | 538 | 92 | 0 | 0 |
| 37,414 | 37,513 | 542 | 96 | 0 | 0 |
| 37,514 | 37,613 | 546 | 100 | 0 | 0 |
| 37,614 | 37,713 | 550 | 104 | 0 | 0 |
| 37,714 | 37,813 | 554 | 108 | 0 | 0 |
| 37,814 | 37,913 | 558 | 112 | 0 | 0 |
| 37,914 | 38,013 | 562 | 116 | 0 | 0 |
| 38,014 | 38,113 | 566 | 120 | 0 | 0 |
| 38,114 | 38,213 | 570 | 124 | 0 | 0 |
| 38,214 | 38,313 | 574 | 128 | 0 | 0 |
| 38,314 | 38,413 | 578 | 132 | 0 | 0 |
| 38,414 | 38,513 | 582 | 136 | 0 | 0 |
| 38,514 | 38,613 | 586 | 140 | 0 | 0 |
| 38,614 | 38,713 | 590 | 144 | 0 | 0 |
| 38,714 | 38,813 | 594 | 148 | 0 | 0 |
| 38,814 | 38,913 | 598 | 152 | 0 | 0 |
| 38,914 | 39,013 | 602 | 156 | 0 | 0 |
| 39,014 | 39,113 | 606 | 160 | 0 | 0 |
| 39,114 | 39,213 | 610 | 164 | 0 | 0 |
| 39,214 | 39,313 | 614 | 168 | 0 | 0 |
| 39,314 | 39,413 | 618 | 172 | 0 | 0 |
| 39,414 | 39,513 | 622 | 176 | 0 | 0 |
| 39,514 | 39,613 | 626 | 180 | 0 | 0 |
| 39,614 | 39,713 | 630 | 184 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 39,714 | 39,813 | 634 | 188 | 0 | 0 |
| 39,814 | 39,913 | 638 | 192 | 0 | 0 |
| 39,914 | 40,013 | 642 | 196 | 0 | 0 |
| 40,014 | 40,113 | 646 | 200 | 0 | 0 |
| 40,114 | 40,213 | 650 | 204 | 0 | 0 |
| 40,214 | 40,313 | 654 | 208 | 0 | 0 |
| 40,314 | 40,413 | 658 | 212 | 0 | 0 |
| 40,414 | 40,513 | 662 | 216 | 0 | 0 |
| 40,514 | 40,613 | 666 | 220 | 0 | 0 |
| 40,614 | 40,713 | 670 | 224 | 0 | 0 |
| 40,714 | 40,813 | 674 | 228 | 0 | 0 |
| 40,814 | 40,913 | 678 | 232 | 0 | 0 |
| 40,914 | 41,013 | 682 | 236 | 0 | 0 |
| 41,014 | 41,113 | 686 | 240 | 0 | 0 |
| 41,114 | 41,213 | 690 | 244 | 0 | 0 |
| 41,214 | 41,313 | 694 | 248 | 0 | 0 |
| 41,314 | 41,413 | 698 | 252 | 0 | 0 |
| 41,414 | 41,513 | 702 | 256 | 0 | 0 |
| 41,514 | 41,613 | 706 | 260 | 0 | 0 |
| 41,614 | 41,713 | 710 | 264 | 0 | 0 |
| 41,714 | 41,813 | 714 | 268 | 0 | 0 |
| 41,814 | 41,913 | 718 | 272 | 0 | 0 |
| 41,914 | 42,013 | 722 | 276 | 0 | 0 |
| 42,014 | 42,113 | 726 | 280 | 0 | 0 |
| 42,114 | 42,213 | 730 | 284 | 0 | 0 |
| 42,214 | 42,313 | 734 | 288 | 0 | 0 |
| 42,314 | 42,413 | 738 | 292 | 0 | 0 |
| 42,414 | 42,513 | 742 | 296 | 0 | 0 |
| 42,514 | 42,613 | 746 | 300 | 0 | 0 |
| 42,614 | 42,713 | 750 | 304 | 0 | 0 |
| 42,714 | 42,813 | 754 | 308 | 0 | 0 |
| 42,814 | 42,913 | 758 | 312 | 0 | 0 |
| 42,914 | 43,013 | 762 | 316 | 0 | 0 |
| 43,014 | 43,113 | 766 | 320 | 0 | 0 |
| 43,114 | 43,213 | 770 | 324 | 0 | 0 |
| 43,214 | 43,313 | 774 | 328 | 0 | 0 |
| 43,314 | 43,413 | 778 | 332 | 0 | 0 |
| 43,414 | 43,513 | 782 | 336 | 0 | 0 |
| 43,514 | 43,613 | 786 | 340 | 0 | 0 |
| 43,614 | 43,713 | 790 | 344 | 0 | 0 |
| 43,714 | 43,813 | 794 | 348 | 0 | 0 |
| 43,814 | 43,913 | 798 | 352 | 0 | 0 |
| 43,914 | 44,013 | 802 | 356 | 0 | 0 |
| 44,014 | 44,113 | 806 | 360 | 0 | 0 |
| 44,114 | 44,213 | 810 | 364 | 0 | 0 |
| 44,214 | 44,313 | 814 | 368 | 0 | 0 |
| 44,314 | 44,413 | 819 | 373 | 0 | 0 |
| 44,414 | 44,513 | 825 | 379 | 0 | 0 |
| 44,514 | 44,613 | 831 | 385 | 0 | 0 |
| 44,614 | 44,713 | 837 | 391 | 0 | 0 |
| 44,714 | 44,813 | 843 | 397 | 0 | 0 |
| 44,814 | 44,913 | 849 | 403 | 0 | 0 |
| 44,914 | 45,013 | 855 | 409 | 0 | 0 |
| 45,014 | 45,113 | 861 | 415 | 0 | 0 |
| 45,114 | 45,213 | 867 | 421 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 45,214 | 45,313 | 873 | 427 | 0 | 0 |
| 45,314 | 45,413 | 879 | 433 | 0 | 0 |
| 45,414 | 45,513 | 885 | 439 | 0 | 0 |
| 45,514 | 45,613 | 891 | 445 | 0 | 0 |
| 45,614 | 45,713 | 897 | 451 | 5 | 0 |
| 45,714 | 45,813 | 903 | 457 | 11 | 0 |
| 45,814 | 45,913 | 909 | 463 | 17 | 0 |
| 45,914 | 46,013 | 915 | 469 | 23 | 0 |
| 46,014 | 46,113 | 921 | 475 | 29 | 0 |
| 46,114 | 46,213 | 927 | 481 | 35 | 0 |
| 46,214 | 46,313 | 933 | 487 | 41 | 0 |
| 46,314 | 46,413 | 939 | 493 | 47 | 0 |
| 46,414 | 46,513 | 945 | 499 | 53 | 0 |
| 46,514 | 46,613 | 951 | 505 | 59 | 0 |
| 46,614 | 46,713 | 957 | 511 | 65 | 0 |
| 46,714 | 46,813 | 963 | 517 | 71 | 0 |
| 46,814 | 46,913 | 969 | 523 | 77 | 0 |
| 46,914 | 47,013 | 975 | 529 | 83 | 0 |
| 47,014 | 47,113 | 981 | 535 | 89 | 0 |
| 47,114 | 47,213 | 987 | 541 | 95 | 0 |
| 47,214 | 47,313 | 993 | 547 | 101 | 0 |
| 47,314 | 47,413 | 999 | 553 | 107 | 0 |
| 47,414 | 47,513 | 1,005 | 559 | 113 | 0 |
| 47,514 | 47,613 | 1,011 | 565 | 119 | 0 |
| 47,614 | 47,713 | 1,017 | 571 | 125 | 0 |
| 47,714 | 47,813 | 1,023 | 577 | 131 | 0 |
| 47,814 | 47,913 | 1,029 | 583 | 137 | 0 |
| 47,914 | 48,013 | 1,035 | 589 | 143 | 0 |
| 48,014 | 48,113 | 1,041 | 595 | 149 | 0 |
| 48,114 | 48,213 | 1,047 | 601 | 155 | 0 |
| 48,214 | 48,313 | 1,053 | 607 | 161 | 0 |
| 48,314 | 48,413 | 1,059 | 613 | 167 | 0 |
| 48,414 | 48,513 | 1,065 | 619 | 173 | 0 |
| 48,514 | 48,613 | 1,071 | 625 | 179 | 0 |
| 48,614 | 48,713 | 1,077 | 631 | 185 | 0 |
| 48,714 | 48,813 | 1,083 | 637 | 191 | 0 |
| 48,814 | 48,913 | 1,089 | 643 | 197 | 0 |
| 48,914 | 49,013 | 1,095 | 649 | 203 | 0 |
| 49,014 | 49,113 | 1,101 | 655 | 209 | 0 |
| 49,114 | 49,213 | 1,107 | 661 | 215 | 0 |
| 49,214 | 49,313 | 1,113 | 667 | 221 | 0 |
| 49,314 | 49,413 | 1,119 | 673 | 227 | 0 |
| 49,414 | 49,513 | 1,125 | 679 | 233 | 0 |
| 49,514 | 49,613 | 1,131 | 685 | 239 | 0 |
| 49,614 | 49,713 | 1,137 | 691 | 245 | 0 |
| 49,714 | 49,813 | 1,143 | 697 | 251 | 0 |
| 49,814 | 49,913 | 1,149 | 703 | 257 | 0 |
| 49,914 | 50,013 | 1,155 | 709 | 263 | 0 |
| 50,014 | 50,113 | 1,161 | 715 | 269 | 0 |
| 50,114 | 50,213 | 1,167 | 721 | 275 | 0 |
| 50,214 | 50,313 | 1,173 | 727 | 281 | 0 |
| 50,314 | 50,413 | 1,179 | 733 | 287 | 0 |
| 50,414 | 50,513 | 1,185 | 739 | 293 | 0 |
| 50,514 | 50,613 | 1,191 | 745 | 299 | 0 |
| 50,614 | 50,713 | 1,197 | 751 | 305 | 0 |

Continued on next page.

2023 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$5,363 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 50,714 | 50,813 | 1,203 | 757 | 311 | 0 |
| 50,814 | 50,913 | 1,209 | 763 | 317 | 0 |
| 50,914 | 51,013 | 1,215 | 769 | 323 | 0 |
| 51,014 | 51,113 | 1,221 | 775 | 329 | 0 |
| 51,114 | 51,213 | 1,227 | 781 | 335 | 0 |
| 51,214 | 51,313 | 1,233 | 787 | 341 | 0 |
| 51,314 | 51,413 | 1,239 | 793 | 347 | 0 |
| 51,414 | 51,513 | 1,245 | 799 | 353 | 0 |
| 51,514 | 51,613 | 1,251 | 805 | 359 | 0 |
| 51,614 | 51,713 | 1,257 | 811 | 365 | 0 |
| 51,714 | 51,813 | 1,263 | 817 | 371 | 0 |
| 51,814 | 51,913 | 1,269 | 823 | 377 | 0 |
| 51,914 | 52,013 | 1,275 | 829 | 383 | 0 |
| 52,014 | 52,113 | 1,281 | 835 | 389 | 0 |
| 52,114 | 52,213 | 1,287 | 841 | 395 | 0 |
| 52,214 | 52,313 | 1,293 | 847 | 401 | 0 |
| 52,314 | 52,413 | 1,299 | 853 | 407 | 0 |
| 52,414 | 52,513 | 1,305 | 859 | 413 | 0 |
| 52,514 | 52,613 | 1,311 | 865 | 419 | 0 |
| 52,614 | 52,713 | 1,317 | 871 | 425 | 0 |
| 52,714 | 52,813 | 1,323 | 877 | 431 | 0 |
| 52,814 | 52,913 | 1,329 | 883 | 437 | 0 |
| 52,914 | 53,013 | 1,335 | 889 | 443 | 0 |
| 53,014 | 53,113 | 1,341 | 895 | 449 | 3 |
| 53,114 | 53,213 | 1,347 | 901 | 455 | 9 |
| 53,214 | 53,313 | 1,353 | 907 | 461 | 15 |
| 53,314 | 53,413 | 1,359 | 913 | 467 | 21 |
| 53,414 | 53,513 | 1,365 | 919 | 473 | 27 |
| 53,514 | 53,613 | 1,371 | 925 | 479 | 33 |
| 53,614 | 53,713 | 1,377 | 931 | 485 | 39 |
| 53,714 | 53,813 | 1,383 | 937 | 491 | 45 |
| 53,814 | 53,913 | 1,389 | 943 | 497 | 51 |
| 53,914 | 54,013 | 1,395 | 949 | 503 | 57 |
| 54,014 | 54,113 | 1,401 | 955 | 509 | 63 |
| 54,114 | 54,213 | 1,407 | 961 | 515 | 69 |
| 54,214 | 54,313 | 1,413 | 967 | 521 | 75 |
| 54,314 | 54,413 | 1,419 | 973 | 527 | 81 |
| 54,414 | 54,513 | 1,425 | 979 | 533 | 87 |
| 54,514 | 54,613 | 1,431 | 985 | 539 | 93 |
| 54,614 | 54,713 | 1,437 | 991 | 545 | 99 |
| 54,714 | 54,813 | 1,443 | 997 | 551 | 105 |
| 54,814 | 54,913 | 1,449 | 1,003 | 557 | 111 |
| 54,914 | 55,013 | 1,455 | 1,009 | 563 | 117 |
| 55,014 | 55,113 | 1,461 | 1,015 | 569 | 123 |
| 55,114 | 55,213 | 1,467 | 1,021 | 575 | 129 |
| 55,214 | 55,313 | 1,473 | 1,027 | 581 | 135 |
| 55,314 | 55,413 | 1,479 | 1,033 | 587 | 141 |
| 55,414 | 55,513 | 1,485 | 1,039 | 593 | 147 |
| 55,514 | 55,613 | 1,491 | 1,045 | 599 | 153 |
| 55,614 | 55,713 | 1,497 | 1,051 | 605 | 159 |
| 55,714 | 55,813 | 1,503 | 1,057 | 611 | 165 |
| 55,814 | 55,913 | 1,509 | 1,063 | 617 | 171 |
| 55,914 | 56,013 | 1,515 | 1,069 | 623 | 177 |
| 56,014 | 56,113 | 1,521 | 1,075 | 629 | 183 |
| 56,114 | 56,213 | 1,527 | 1,081 | 635 | 189 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-------|-----|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 56,214 | 56,313 | 1,533 | 1,087 | 641 | 195 |
| 56,314 | 56,413 | 1,539 | 1,093 | 647 | 201 |
| 56,414 | 56,513 | 1,545 | 1,099 | 653 | 207 |
| 56,514 | 56,613 | 1,551 | 1,105 | 659 | 213 |
| 56,614 | 56,713 | 1,557 | 1,111 | 665 | 219 |
| 56,714 | 56,813 | 1,563 | 1,117 | 671 | 225 |
| 56,814 | 56,913 | 1,569 | 1,123 | 677 | 231 |
| 56,914 | 57,013 | 1,575 | 1,129 | 683 | 237 |
| 57,014 | 57,113 | 1,581 | 1,135 | 689 | 243 |
| 57,114 | 57,213 | 1,587 | 1,141 | 695 | 249 |
| 57,214 | 57,313 | 1,593 | 1,147 | 701 | 255 |
| 57,314 | 57,413 | 1,599 | 1,153 | 707 | 261 |
| 57,414 | 57,513 | 1,605 | 1,159 | 713 | 267 |
| 57,514 | 57,613 | 1,611 | 1,165 | 719 | 273 |
| 57,614 | 57,713 | 1,617 | 1,171 | 725 | 279 |
| 57,714 | 57,813 | 1,623 | 1,177 | 731 | 285 |
| 57,814 | 57,913 | 1,629 | 1,183 | 737 | 291 |
| 57,914 | 58,013 | 1,635 | 1,189 | 743 | 297 |
| 58,014 | 58,113 | 1,641 | 1,195 | 749 | 303 |
| 58,114 | 58,213 | 1,647 | 1,201 | 755 | 309 |
| 58,214 | 58,313 | 1,653 | 1,207 | 761 | 315 |
| 58,314 | 58,413 | 1,659 | 1,213 | 767 | 321 |
| 58,414 | 58,513 | 1,665 | 1,219 | 773 | 327 |
| 58,514 | 58,613 | 1,671 | 1,225 | 779 | 333 |
| 58,614 | 58,713 | 1,677 | 1,231 | 785 | 339 |
| 58,714 | 58,813 | 1,683 | 1,237 | 791 | 345 |
| 58,814 | 58,913 | 1,689 | 1,243 | 797 | 351 |
| 58,914 | 59,013 | 1,695 | 1,249 | 803 | 357 |
| 59,014 | 59,113 | 1,701 | 1,255 | 809 | 363 |
| 59,114 | 59,213 | 1,707 | 1,261 | 815 | 369 |
| 59,214 | 59,313 | 1,713 | 1,267 | 821 | 375 |
| 59,314 | 59,413 | 1,719 | 1,273 | 827 | 381 |
| 59,414 | 59,513 | 1,725 | 1,279 | 833 | 387 |
| 59,514 | 59,613 | 1,733 | 1,287 | 841 | 395 |
| 59,614 | 59,713 | 1,741 | 1,295 | 849 | 403 |
| 59,714 | 59,813 | 1,749 | 1,303 | 857 | 411 |
| 59,814 | 59,913 | 1,757 | 1,311 | 865 | 419 |
| 59,914 | 60,013 | 1,765 | 1,319 | 873 | 427 |
| 60,014 | 60,113 | 1,773 | 1,327 | 881 | 435 |
| 60,114 | 60,213 | 1,781 | 1,335 | 889 | 443 |
| 60,214 | 60,313 | 1,789 | 1,343 | 897 | 451 |
| 60,314 | 60,413 | 1,797 | 1,351 | 905 | 459 |
| 60,414 | 60,513 | 1,805 | 1,359 | 913 | 467 |
| 60,514 | 60,613 | 1,813 | 1,367 | 921 | 475 |
| 60,614 | 60,713 | 1,821 | 1,375 | 929 | 483 |
| 60,714 | 60,813 | 1,829 | 1,383 | 937 | 491 |
| 60,814 | 60,913 | 1,837 | 1,391 | 945 | 499 |
| 60,914 | 61,013 | 1,845 | 1,399 | 953 | 507 |
| 61,014 | 61,113 | 1,853 | 1,407 | 961 | 515 |
| 61,114 | 61,213 | 1,861 | 1,415 | 969 | 523 |
| 61,214 | 61,313 | 1,869 | 1,423 | 977 | 531 |
| 61,314 | 61,413 | 1,877 | 1,431 | 985 | 539 |
| 61,414 | 61,513 | 1,885 | 1,439 | 993 | 547 |
| 61,514 | 61,613 | 1,893 | 1,447 | 1,001 | 555 |
| 61,614 | 61,713 | 1,901 | 1,455 | 1,009 | 563 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-------|-------|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 61,714 | 61,813 | 1,909 | 1,463 | 1,017 | 571 |
| 61,814 | 61,913 | 1,917 | 1,471 | 1,025 | 579 |
| 61,914 | 62,013 | 1,925 | 1,479 | 1,033 | 587 |
| 62,014 | 62,113 | 1,933 | 1,487 | 1,041 | 595 |
| 62,114 | 62,213 | 1,941 | 1,495 | 1,049 | 603 |
| 62,214 | 62,313 | 1,949 | 1,503 | 1,057 | 611 |
| 62,314 | 62,413 | 1,957 | 1,511 | 1,065 | 619 |
| 62,414 | 62,513 | 1,965 | 1,519 | 1,073 | 627 |
| 62,514 | 62,613 | 1,973 | 1,527 | 1,081 | 635 |
| 62,614 | 62,713 | 1,981 | 1,535 | 1,089 | 643 |
| 62,714 | 62,813 | 1,989 | 1,543 | 1,097 | 651 |
| 62,814 | 62,913 | 1,997 | 1,551 | 1,105 | 659 |
| 62,914 | 63,013 | 2,005 | 1,559 | 1,113 | 667 |
| 63,014 | 63,113 | 2,013 | 1,567 | 1,121 | 675 |
| 63,114 | 63,213 | 2,021 | 1,575 | 1,129 | 683 |
| 63,214 | 63,313 | 2,029 | 1,583 | 1,137 | 691 |
| 63,314 | 63,413 | 2,037 | 1,591 | 1,145 | 699 |
| 63,414 | 63,513 | 2,045 | 1,599 | 1,153 | 707 |
| 63,514 | 63,613 | 2,053 | 1,607 | 1,161 | 715 |
| 63,614 | 63,713 | 2,061 | 1,615 | 1,169 | 723 |
| 63,714 | 63,813 | 2,069 | 1,623 | 1,177 | 731 |
| 63,814 | 63,913 | 2,077 | 1,631 | 1,185 | 739 |
| 63,914 | 64,013 | 2,085 | 1,639 | 1,193 | 747 |
| 64,014 | 64,113 | 2,093 | 1,647 | 1,201 | 755 |
| 64,114 | 64,213 | 2,101 | 1,655 | 1,209 | 763 |
| 64,214 | 64,313 | 2,109 | 1,663 | 1,217 | 771 |
| 64,314 | 64,413 | 2,117 | 1,671 | 1,225 | 779 |
| 64,414 | 64,513 | 2,125 | 1,679 | 1,233 | 787 |
| 64,514 | 64,613 | 2,133 | 1,687 | 1,241 | 795 |
| 64,614 | 64,713 | 2,141 | 1,695 | 1,249 | 803 |
| 64,714 | 64,813 | 2,149 | 1,703 | 1,257 | 811 |
| 64,814 | 64,913 | 2,157 | 1,711 | 1,265 | 819 |
| 64,914 | 65,013 | 2,165 | 1,719 | 1,273 | 827 |
| 65,014 | 65,113 | 2,173 | 1,727 | 1,281 | 835 |
| 65,114 | 65,213 | 2,181 | 1,735 | 1,289 | 843 |
| 65,214 | 65,313 | 2,189 | 1,743 | 1,297 | 851 |
| 65,314 | 65,413 | 2,197 | 1,751 | 1,305 | 859 |
| 65,414 | 65,513 | 2,205 | 1,759 | 1,313 | 867 |
| 65,514 | 65,613 | 2,213 | 1,767 | 1,321 | 875 |
| 65,614 | 65,713 | 2,221 | 1,775 | 1,329 | 883 |
| 65,714 | 65,813 | 2,229 | 1,783 | 1,337 | 891 |
| 65,814 | 65,913 | 2,237 | 1,791 | 1,345 | 899 |
| 65,914 | 66,013 | 2,245 | 1,799 | 1,353 | 907 |
| 66,014 | 66,113 | 2,253 | 1,807 | 1,361 | 915 |
| 66,114 | 66,213 | 2,261 | 1,815 | 1,369 | 923 |
| 66,214 | 66,313 | 2,269 | 1,823 | 1,377 | 931 |
| 66,314 | 66,413 | 2,277 | 1,831 | 1,385 | 939 |
| 66,414 | 66,513 | 2,285 | 1,839 | 1,393 | 947 |
| 66,514 | 66,613 | 2,293 | 1,847 | 1,401 | 955 |
| 66,614 | 66,713 | 2,301 | 1,855 | 1,409 | 963 |
| 66,714 | 66,813 | 2,309 | 1,863 | 1,417 | 971 |
| 66,814 | 66,913 | 2,317 | 1,871 | 1,425 | 979 |
| 66,914 | 67,013 | 2,325 | 1,879 | 1,433 | 987 |
| 67,014 | 67,113 | 2,333 | 1,887 | 1,441 | 995 |
| 67,114 | 67,213 | 2,341 | 1,895 | 1,449 | 1,003 |

Continued on next page.

2023 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$5,363 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 83,714 | 83,813 | 3,800 | 3,354 | 2,908 | 2,462 |
| 83,814 | 83,913 | 3,809 | 3,363 | 2,917 | 2,471 |
| 83,914 | 84,013 | 3,819 | 3,373 | 2,927 | 2,481 |
| 84,014 | 84,113 | 3,828 | 3,382 | 2,936 | 2,490 |
| 84,114 | 84,213 | 3,837 | 3,391 | 2,945 | 2,499 |
| 84,214 | 84,313 | 3,847 | 3,401 | 2,955 | 2,509 |
| 84,314 | 84,413 | 3,856 | 3,410 | 2,964 | 2,518 |
| 84,414 | 84,513 | 3,865 | 3,419 | 2,973 | 2,527 |
| 84,514 | 84,613 | 3,874 | 3,428 | 2,982 | 2,536 |
| 84,614 | 84,713 | 3,884 | 3,438 | 2,992 | 2,546 |
| 84,714 | 84,813 | 3,893 | 3,447 | 3,001 | 2,555 |
| 84,814 | 84,913 | 3,902 | 3,456 | 3,010 | 2,564 |
| 84,914 | 85,013 | 3,912 | 3,466 | 3,020 | 2,574 |
| 85,014 | 85,113 | 3,921 | 3,475 | 3,029 | 2,583 |
| 85,114 | 85,213 | 3,930 | 3,484 | 3,038 | 2,592 |
| 85,214 | 85,313 | 3,940 | 3,494 | 3,048 | 2,602 |
| 85,314 | 85,413 | 3,949 | 3,503 | 3,057 | 2,611 |
| 85,414 | 85,513 | 3,958 | 3,512 | 3,066 | 2,620 |
| 85,514 | 85,613 | 3,967 | 3,521 | 3,075 | 2,629 |
| 85,614 | 85,713 | 3,977 | 3,531 | 3,085 | 2,639 |
| 85,714 | 85,813 | 3,986 | 3,540 | 3,094 | 2,648 |
| 85,814 | 85,913 | 3,995 | 3,549 | 3,103 | 2,657 |
| 85,914 | 86,013 | 4,005 | 3,559 | 3,113 | 2,667 |
| 86,014 | 86,113 | 4,014 | 3,568 | 3,122 | 2,676 |
| 86,114 | 86,213 | 4,023 | 3,577 | 3,131 | 2,685 |
| 86,214 | 86,313 | 4,033 | 3,587 | 3,141 | 2,695 |
| 86,314 | 86,413 | 4,042 | 3,596 | 3,150 | 2,704 |
| 86,414 | 86,513 | 4,051 | 3,605 | 3,159 | 2,713 |
| 86,514 | 86,613 | 4,060 | 3,614 | 3,168 | 2,722 |
| 86,614 | 86,713 | 4,070 | 3,624 | 3,178 | 2,732 |
| 86,714 | 86,813 | 4,079 | 3,633 | 3,187 | 2,741 |
| 86,814 | 86,913 | 4,088 | 3,642 | 3,196 | 2,750 |
| 86,914 | 87,013 | 4,098 | 3,652 | 3,206 | 2,760 |
| 87,014 | 87,113 | 4,107 | 3,661 | 3,215 | 2,769 |
| 87,114 | 87,213 | 4,116 | 3,670 | 3,224 | 2,778 |
| 87,214 | 87,313 | 4,126 | 3,680 | 3,234 | 2,788 |
| 87,314 | 87,413 | 4,135 | 3,689 | 3,243 | 2,797 |
| 87,414 | 87,513 | 4,144 | 3,698 | 3,252 | 2,806 |
| 87,514 | 87,613 | 4,153 | 3,707 | 3,261 | 2,815 |
| 87,614 | 87,713 | 4,163 | 3,717 | 3,271 | 2,825 |
| 87,714 | 87,813 | 4,172 | 3,726 | 3,280 | 2,834 |
| 87,814 | 87,913 | 4,181 | 3,735 | 3,289 | 2,843 |
| 87,914 | 88,013 | 4,191 | 3,745 | 3,299 | 2,853 |
| 88,014 | 88,113 | 4,200 | 3,754 | 3,308 | 2,862 |
| 88,114 | 88,213 | 4,209 | 3,763 | 3,317 | 2,871 |
| 88,214 | 88,313 | 4,219 | 3,773 | 3,327 | 2,881 |
| 88,314 | 88,413 | 4,228 | 3,782 | 3,336 | 2,890 |
| 88,414 | 88,513 | 4,237 | 3,791 | 3,345 | 2,899 |
| 88,514 | 88,613 | 4,246 | 3,800 | 3,354 | 2,908 |
| 88,614 | 88,713 | 4,256 | 3,810 | 3,364 | 2,918 |
| 88,714 | 88,813 | 4,265 | 3,819 | 3,373 | 2,927 |
| 88,814 | 88,913 | 4,274 | 3,828 | 3,382 | 2,936 |
| 88,914 | 89,013 | 4,284 | 3,838 | 3,392 | 2,946 |
| 89,014 | 89,113 | 4,293 | 3,847 | 3,401 | 2,955 |
| 89,114 | 89,213 | 4,302 | 3,856 | 3,410 | 2,964 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-------|-------|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 89,214 | 89,313 | 4,312 | 3,866 | 3,420 | 2,974 |
| 89,314 | 89,413 | 4,321 | 3,875 | 3,429 | 2,983 |
| 89,414 | 89,513 | 4,330 | 3,884 | 3,438 | 2,992 |
| 89,514 | 89,613 | 4,339 | 3,893 | 3,447 | 3,001 |
| 89,614 | 89,713 | 4,349 | 3,903 | 3,457 | 3,011 |
| 89,714 | 89,813 | 4,358 | 3,912 | 3,466 | 3,020 |
| 89,814 | 89,913 | 4,367 | 3,921 | 3,475 | 3,029 |
| 89,914 | 90,013 | 4,377 | 3,931 | 3,485 | 3,039 |
| 90,014 | 90,113 | 4,386 | 3,940 | 3,494 | 3,048 |
| 90,114 | 90,213 | 4,395 | 3,949 | 3,503 | 3,057 |
| 90,214 | 90,313 | 4,405 | 3,959 | 3,513 | 3,067 |
| 90,314 | 90,413 | 4,414 | 3,968 | 3,522 | 3,076 |
| 90,414 | 90,513 | 4,423 | 3,977 | 3,531 | 3,085 |
| 90,514 | 90,613 | 4,432 | 3,986 | 3,540 | 3,094 |
| 90,614 | 90,713 | 4,442 | 3,996 | 3,550 | 3,104 |
| 90,714 | 90,813 | 4,451 | 4,005 | 3,559 | 3,113 |
| 90,814 | 90,913 | 4,460 | 4,014 | 3,568 | 3,122 |
| 90,914 | 91,013 | 4,470 | 4,024 | 3,578 | 3,132 |
| 91,014 | 91,113 | 4,479 | 4,033 | 3,587 | 3,141 |
| 91,114 | 91,213 | 4,488 | 4,042 | 3,596 | 3,150 |
| 91,214 | 91,313 | 4,498 | 4,052 | 3,606 | 3,160 |
| 91,314 | 91,413 | 4,507 | 4,061 | 3,615 | 3,169 |
| 91,414 | 91,513 | 4,516 | 4,070 | 3,624 | 3,178 |
| 91,514 | 91,613 | 4,525 | 4,079 | 3,633 | 3,187 |
| 91,614 | 91,713 | 4,535 | 4,089 | 3,643 | 3,197 |
| 91,714 | 91,813 | 4,544 | 4,098 | 3,652 | 3,206 |
| 91,814 | 91,913 | 4,553 | 4,107 | 3,661 | 3,215 |
| 91,914 | 92,013 | 4,563 | 4,117 | 3,671 | 3,225 |
| 92,014 | 92,113 | 4,572 | 4,126 | 3,680 | 3,234 |
| 92,114 | 92,213 | 4,581 | 4,135 | 3,689 | 3,243 |
| 92,214 | 92,313 | 4,591 | 4,145 | 3,699 | 3,253 |
| 92,314 | 92,413 | 4,600 | 4,154 | 3,708 | 3,262 |
| 92,414 | 92,513 | 4,609 | 4,163 | 3,717 | 3,271 |
| 92,514 | 92,613 | 4,618 | 4,172 | 3,726 | 3,280 |
| 92,614 | 92,713 | 4,628 | 4,182 | 3,736 | 3,290 |
| 92,714 | 92,813 | 4,637 | 4,191 | 3,745 | 3,299 |
| 92,814 | 92,913 | 4,646 | 4,200 | 3,754 | 3,308 |
| 92,914 | 93,013 | 4,656 | 4,210 | 3,764 | 3,318 |
| 93,014 | 93,113 | 4,665 | 4,219 | 3,773 | 3,327 |
| 93,114 | 93,213 | 4,674 | 4,228 | 3,782 | 3,336 |
| 93,214 | 93,313 | 4,684 | 4,238 | 3,792 | 3,346 |
| 93,314 | 93,413 | 4,693 | 4,247 | 3,801 | 3,355 |
| 93,414 | 93,513 | 4,702 | 4,256 | 3,810 | 3,364 |
| 93,514 | 93,613 | 4,711 | 4,265 | 3,819 | 3,373 |
| 93,614 | 93,713 | 4,721 | 4,275 | 3,829 | 3,383 |
| 93,714 | 93,813 | 4,730 | 4,284 | 3,838 | 3,392 |
| 93,814 | 93,913 | 4,739 | 4,293 | 3,847 | 3,401 |
| 93,914 | 94,013 | 4,749 | 4,303 | 3,857 | 3,411 |
| 94,014 | 94,113 | 4,758 | 4,312 | 3,866 | 3,420 |
| 94,114 | 94,213 | 4,767 | 4,321 | 3,875 | 3,429 |
| 94,214 | 94,313 | 4,777 | 4,331 | 3,885 | 3,439 |
| 94,314 | 94,413 | 4,786 | 4,340 | 3,894 | 3,448 |
| 94,414 | 94,513 | 4,795 | 4,349 | 3,903 | 3,457 |
| 94,514 | 94,613 | 4,804 | 4,358 | 3,912 | 3,466 |
| 94,614 | 94,713 | 4,814 | 4,368 | 3,922 | 3,476 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-------|-------|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 94,714 | 94,813 | 4,823 | 4,377 | 3,931 | 3,485 |
| 94,814 | 94,913 | 4,832 | 4,386 | 3,940 | 3,494 |
| 94,914 | 95,013 | 4,842 | 4,396 | 3,950 | 3,504 |
| 95,014 | 95,113 | 4,851 | 4,405 | 3,959 | 3,513 |
| 95,114 | 95,213 | 4,860 | 4,414 | 3,968 | 3,522 |
| 95,214 | 95,313 | 4,870 | 4,424 | 3,978 | 3,532 |
| 95,314 | 95,413 | 4,879 | 4,433 | 3,987 | 3,541 |
| 95,414 | 95,513 | 4,888 | 4,442 | 3,996 | 3,550 |
| 95,514 | 95,613 | 4,897 | 4,451 | 4,005 | 3,559 |
| 95,614 | 95,713 | 4,907 | 4,461 | 4,015 | 3,569 |
| 95,714 | 95,813 | 4,916 | 4,470 | 4,024 | 3,578 |
| 95,814 | 95,913 | 4,925 | 4,479 | 4,033 | 3,587 |
| 95,914 | 96,013 | 4,935 | 4,489 | 4,043 | 3,597 |
| 96,014 | 96,113 | 4,944 | 4,498 | 4,052 | 3,606 |
| 96,114 | 96,213 | 4,953 | 4,507 | 4,061 | 3,615 |
| 96,214 | 96,313 | 4,963 | 4,517 | 4,071 | 3,625 |
| 96,314 | 96,413 | 4,972 | 4,526 | 4,080 | 3,634 |
| 96,414 | 96,513 | 4,981 | 4,535 | 4,089 | 3,643 |
| 96,514 | 96,613 | 4,990 | 4,544 | 4,098 | 3,652 |
| 96,614 | 96,713 | 5,000 | 4,554 | 4,108 | 3,662 |
| 96,714 | 96,813 | 5,009 | 4,563 | 4,117 | 3,671 |
| 96,814 | 96,913 | 5,018 | 4,572 | 4,126 | 3,680 |
| 96,914 | 97,013 | 5,028 | 4,582 | 4,136 | 3,690 |
| 97,014 | 97,113 | 5,037 | 4,591 | 4,145 | 3,699 |
| 97,114 | 97,213 | 5,046 | 4,600 | 4,154 | 3,708 |
| 97,214 | 97,313 | 5,056 | 4,610 | 4,164 | 3,718 |
| 97,314 | 97,413 | 5,065 | 4,619 | 4,173 | 3,727 |
| 97,414 | 97,513 | 5,074 | 4,628 | 4,182 | 3,736 |
| 97,514 | 97,613 | 5,083 | 4,637 | 4,191 | 3,745 |
| 97,614 | 97,713 | 5,093 | 4,647 | 4,201 | 3,755 |
| 97,714 | 97,813 | 5,102 | 4,656 | 4,210 | 3,764 |
| 97,814 | 97,913 | 5,111 | 4,665 | 4,219 | 3,773 |
| 97,914 | 98,013 | 5,121 | 4,675 | 4,229 | 3,783 |
| 98,014 | 98,113 | 5,130 | 4,684 | 4,238 | 3,792 |
| 98,114 | 98,213 | 5,139 | 4,693 | 4,247 | 3,801 |
| 98,214 | 98,313 | 5,149 | 4,703 | 4,257 | 3,811 |
| 98,314 | 98,413 | 5,158 | 4,712 | 4,266 | 3,820 |
| 98,414 | 98,513 | 5,167 | 4,721 | 4,275 | 3,829 |
| 98,514 | 98,613 | 5,176 | 4,730 | 4,284 | 3,838 |
| 98,614 | 98,713 | 5,186 | 4,740 | 4,294 | 3,848 |
| 98,714 | 98,813 | 5,195 | 4,749 | 4,303 | 3,857 |
| 98,814 | 98,913 | 5,204 | 4,758 | 4,312 | 3,866 |
| 98,914 | 99,013 | 5,214 | 4,768 | 4,322 | 3,876 |
| 99,014 | 99,113 | 5,223 | 4,777 | 4,331 | 3,885 |
| 99,114 | 99,213 | 5,232 | 4,786 | 4,340 | 3,894 |
| 99,214 | 99,313 | 5,242 | 4,796 | 4,350 | 3,904 |
| 99,314 | 99,413 | 5,251 | 4,805 | 4,359 | 3,913 |
| 99,414 | 99,513 | 5,260 | 4,814 | 4,368 | 3,922 |
| 99,514 | 99,613 | 5,269 | 4,823 | 4,377 | 3,931 |
| 99,614 | 99,713 | 5,279 | 4,833 | 4,387 | 3,941 |

Continued on next page.

2023 California 2EZ Table

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

Single
(continued)

This table gives you credit of \$5,363 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 99,714 | 99,813 | 5,288 | 4,842 | 4,396 | 3,950 |
| 99,814 | 99,913 | 5,297 | 4,851 | 4,405 | 3,959 |
| 99,914 | 100,000 | 5,307 | 4,861 | 4,415 | 3,969 |

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

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

This table gives you credit of \$10,726 for your standard deduction, \$288 for your personal exemption credit, and \$446 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 | 35,576 | 0 | 0 | 0 | 0 |
| 35,577 | 35,676 | 2 | 0 | 0 | 0 |
| 35,677 | 35,776 | 4 | 0 | 0 | 0 |
| 35,777 | 35,876 | 6 | 0 | 0 | 0 |
| 35,877 | 35,976 | 8 | 0 | 0 | 0 |
| 35,977 | 36,076 | 10 | 0 | 0 | 0 |
| 36,077 | 36,176 | 12 | 0 | 0 | 0 |
| 36,177 | 36,276 | 14 | 0 | 0 | 0 |
| 36,277 | 36,376 | 16 | 0 | 0 | 0 |
| 36,377 | 36,476 | 18 | 0 | 0 | 0 |
| 36,477 | 36,576 | 20 | 0 | 0 | 0 |
| 36,577 | 36,676 | 22 | 0 | 0 | 0 |
| 36,677 | 36,776 | 24 | 0 | 0 | 0 |
| 36,777 | 36,876 | 26 | 0 | 0 | 0 |
| 36,877 | 36,976 | 28 | 0 | 0 | 0 |
| 36,977 | 37,076 | 30 | 0 | 0 | 0 |
| 37,077 | 37,176 | 32 | 0 | 0 | 0 |
| 37,177 | 37,276 | 34 | 0 | 0 | 0 |
| 37,277 | 37,376 | 36 | 0 | 0 | 0 |
| 37,377 | 37,476 | 38 | 0 | 0 | 0 |
| 37,477 | 37,576 | 40 | 0 | 0 | 0 |
| 37,577 | 37,676 | 42 | 0 | 0 | 0 |
| 37,677 | 37,776 | 44 | 0 | 0 | 0 |
| 37,777 | 37,876 | 46 | 0 | 0 | 0 |
| 37,877 | 37,976 | 48 | 0 | 0 | 0 |
| 37,977 | 38,076 | 50 | 0 | 0 | 0 |
| 38,077 | 38,176 | 52 | 0 | 0 | 0 |
| 38,177 | 38,276 | 54 | 0 | 0 | 0 |
| 38,277 | 38,376 | 56 | 0 | 0 | 0 |
| 38,377 | 38,476 | 58 | 0 | 0 | 0 |
| 38,477 | 38,576 | 60 | 0 | 0 | 0 |
| 38,577 | 38,676 | 62 | 0 | 0 | 0 |
| 38,677 | 38,776 | 64 | 0 | 0 | 0 |
| 38,777 | 38,876 | 66 | 0 | 0 | 0 |
| 38,877 | 38,976 | 68 | 0 | 0 | 0 |
| 38,977 | 39,076 | 70 | 0 | 0 | 0 |
| 39,077 | 39,176 | 72 | 0 | 0 | 0 |
| 39,177 | 39,276 | 74 | 0 | 0 | 0 |
| 39,277 | 39,376 | 76 | 0 | 0 | 0 |
| 39,377 | 39,476 | 78 | 0 | 0 | 0 |
| 39,477 | 39,576 | 80 | 0 | 0 | 0 |
| 39,577 | 39,676 | 82 | 0 | 0 | 0 |
| 39,677 | 39,776 | 84 | 0 | 0 | 0 |
| 39,777 | 39,876 | 86 | 0 | 0 | 0 |
| 39,877 | 39,976 | 88 | 0 | 0 | 0 |
| 39,977 | 40,076 | 90 | 0 | 0 | 0 |
| 40,077 | 40,176 | 92 | 0 | 0 | 0 |
| 40,177 | 40,276 | 94 | 0 | 0 | 0 |
| 40,277 | 40,376 | 96 | 0 | 0 | 0 |
| 40,377 | 40,476 | 98 | 0 | 0 | 0 |
| 40,477 | 40,576 | 100 | 0 | 0 | 0 |
| 40,577 | 40,676 | 102 | 0 | 0 | 0 |
| 40,677 | 40,776 | 104 | 0 | 0 | 0 |
| 40,777 | 40,876 | 106 | 0 | 0 | 0 |
| 40,877 | 40,976 | 108 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 40,977 | 41,076 | 110 | 0 | 0 | 0 |
| 41,077 | 41,176 | 112 | 0 | 0 | 0 |
| 41,177 | 41,276 | 114 | 0 | 0 | 0 |
| 41,277 | 41,376 | 116 | 0 | 0 | 0 |
| 41,377 | 41,476 | 118 | 0 | 0 | 0 |
| 41,477 | 41,576 | 120 | 0 | 0 | 0 |
| 41,577 | 41,676 | 122 | 0 | 0 | 0 |
| 41,677 | 41,776 | 124 | 0 | 0 | 0 |
| 41,777 | 41,876 | 126 | 0 | 0 | 0 |
| 41,877 | 41,976 | 128 | 0 | 0 | 0 |
| 41,977 | 42,076 | 130 | 0 | 0 | 0 |
| 42,077 | 42,176 | 132 | 0 | 0 | 0 |
| 42,177 | 42,276 | 134 | 0 | 0 | 0 |
| 42,277 | 42,376 | 136 | 0 | 0 | 0 |
| 42,377 | 42,476 | 138 | 0 | 0 | 0 |
| 42,477 | 42,576 | 140 | 0 | 0 | 0 |
| 42,577 | 42,676 | 142 | 0 | 0 | 0 |
| 42,677 | 42,776 | 144 | 0 | 0 | 0 |
| 42,777 | 42,876 | 146 | 0 | 0 | 0 |
| 42,877 | 42,976 | 148 | 0 | 0 | 0 |
| 42,977 | 43,076 | 150 | 0 | 0 | 0 |
| 43,077 | 43,176 | 152 | 0 | 0 | 0 |
| 43,177 | 43,276 | 154 | 0 | 0 | 0 |
| 43,277 | 43,376 | 156 | 0 | 0 | 0 |
| 43,377 | 43,476 | 158 | 0 | 0 | 0 |
| 43,477 | 43,576 | 160 | 0 | 0 | 0 |
| 43,577 | 43,676 | 162 | 0 | 0 | 0 |
| 43,677 | 43,776 | 164 | 0 | 0 | 0 |
| 43,777 | 43,876 | 166 | 0 | 0 | 0 |
| 43,877 | 43,976 | 168 | 0 | 0 | 0 |
| 43,977 | 44,076 | 170 | 0 | 0 | 0 |
| 44,077 | 44,176 | 172 | 0 | 0 | 0 |
| 44,177 | 44,276 | 174 | 0 | 0 | 0 |
| 44,277 | 44,376 | 176 | 0 | 0 | 0 |
| 44,377 | 44,476 | 178 | 0 | 0 | 0 |
| 44,477 | 44,576 | 180 | 0 | 0 | 0 |
| 44,577 | 44,676 | 182 | 0 | 0 | 0 |
| 44,677 | 44,776 | 184 | 0 | 0 | 0 |
| 44,777 | 44,876 | 186 | 0 | 0 | 0 |
| 44,877 | 44,976 | 188 | 0 | 0 | 0 |
| 44,977 | 45,076 | 190 | 0 | 0 | 0 |
| 45,077 | 45,176 | 192 | 0 | 0 | 0 |
| 45,177 | 45,276 | 194 | 0 | 0 | 0 |
| 45,277 | 45,376 | 196 | 0 | 0 | 0 |
| 45,377 | 45,476 | 198 | 0 | 0 | 0 |
| 45,477 | 45,576 | 200 | 0 | 0 | 0 |
| 45,577 | 45,676 | 202 | 0 | 0 | 0 |
| 45,677 | 45,776 | 204 | 0 | 0 | 0 |
| 45,777 | 45,876 | 206 | 0 | 0 | 0 |
| 45,877 | 45,976 | 208 | 0 | 0 | 0 |
| 45,977 | 46,076 | 210 | 0 | 0 | 0 |
| 46,077 | 46,176 | 212 | 0 | 0 | 0 |
| 46,177 | 46,276 | 214 | 0 | 0 | 0 |
| 46,277 | 46,376 | 216 | 0 | 0 | 0 |
| 46,377 | 46,476 | 218 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 46,477 | 46,576 | 220 | 0 | 0 | 0 |
| 46,577 | 46,676 | 222 | 0 | 0 | 0 |
| 46,677 | 46,776 | 224 | 0 | 0 | 0 |
| 46,777 | 46,876 | 226 | 0 | 0 | 0 |
| 46,877 | 46,976 | 228 | 0 | 0 | 0 |
| 46,977 | 47,076 | 230 | 0 | 0 | 0 |
| 47,077 | 47,176 | 232 | 0 | 0 | 0 |
| 47,177 | 47,276 | 234 | 0 | 0 | 0 |
| 47,277 | 47,376 | 236 | 0 | 0 | 0 |
| 47,377 | 47,476 | 238 | 0 | 0 | 0 |
| 47,477 | 47,576 | 240 | 0 | 0 | 0 |
| 47,577 | 47,676 | 242 | 0 | 0 | 0 |
| 47,677 | 47,776 | 244 | 0 | 0 | 0 |
| 47,777 | 47,876 | 246 | 0 | 0 | 0 |
| 47,877 | 47,976 | 248 | 0 | 0 | 0 |
| 47,977 | 48,076 | 250 | 0 | 0 | 0 |
| 48,077 | 48,176 | 252 | 0 | 0 | 0 |
| 48,177 | 48,276 | 254 | 0 | 0 | 0 |
| 48,277 | 48,376 | 256 | 0 | 0 | 0 |
| 48,377 | 48,476 | 258 | 0 | 0 | 0 |
| 48,477 | 48,576 | 260 | 0 | 0 | 0 |
| 48,577 | 48,676 | 262 | 0 | 0 | 0 |
| 48,677 | 48,776 | 264 | 0 | 0 | 0 |
| 48,777 | 48,876 | 266 | 0 | 0 | 0 |
| 48,877 | 48,976 | 268 | 0 | 0 | 0 |
| 48,977 | 49,076 | 270 | 0 | 0 | 0 |
| 49,077 | 49,176 | 272 | 0 | 0 | 0 |
| 49,177 | 49,276 | 274 | 0 | 0 | 0 |
| 49,277 | 49,376 | 276 | 0 | 0 | 0 |
| 49,377 | 49,476 | 278 | 0 | 0 | 0 |
| 49,477 | 49,576 | 280 | 0 | 0 | 0 |
| 49,577 | 49,676 | 282 | 0 | 0 | 0 |
| 49,677 | 49,776 | 284 | 0 | 0 | 0 |
| 49,777 | 49,876 | 286 | 0 | 0 | 0 |
| 49,877 | 49,976 | 288 | 0 | 0 | 0 |
| 49,977 | 50,076 | 290 | 0 | 0 | 0 |
| 50,077 | 50,176 | 292 | 0 | 0 | 0 |
| 50,177 | 50,276 | 294 | 0 | 0 | 0 |
| 50,277 | 50,376 | 296 | 0 | 0 | 0 |
| 50,377 | 50,476 | 298 | 0 | 0 | 0 |
| 50,477 | 50,576 | 300 | 0 | 0 | 0 |
| 50,577 | 50,676 | 302 | 0 | 0 | 0 |
| 50,677 | 50,776 | 304 | 0 | 0 | 0 |
| 50,777 | 50,876 | 306 | 0 | 0 | 0 |
| 50,877 | 50,976 | 308 | 0 | 0 | 0 |
| 50,977 | 51,076 | 310 | 0 | 0 | 0 |
| 51,077 | 51,176 | 312 | 0 | 0 | 0 |
| 51,177 | 51,276 | 314 | 0 | 0 | 0 |
| 51,277 | 51,376 | 316 | 0 | 0 | 0 |
| 51,377 | 51,476 | 318 | 0 | 0 | 0 |
| 51,477 | 51,576 | 320 | 0 | 0 | 0 |
| 51,577 | 51,676 | 322 | 0 | 0 | 0 |
| 51,677 | 51,776 | 324 | 0 | 0 | 0 |
| 51,777 | 51,876 | 326 | 0 | 0 | 0 |
| 51,877 | 51,976 | 328 | 0 | 0 | 0 |

Continued on next page.

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of \$10,726 for your standard deduction, \$288 for your personal exemption credit, and \$446 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 |
| 51,977 | 52,076 | 330 | 0 | 0 | 0 |
| 52,077 | 52,176 | 332 | 0 | 0 | 0 |
| 52,177 | 52,276 | 334 | 0 | 0 | 0 |
| 52,277 | 52,376 | 336 | 0 | 0 | 0 |
| 52,377 | 52,476 | 338 | 0 | 0 | 0 |
| 52,477 | 52,576 | 340 | 0 | 0 | 0 |
| 52,577 | 52,676 | 342 | 0 | 0 | 0 |
| 52,677 | 52,776 | 344 | 0 | 0 | 0 |
| 52,777 | 52,876 | 346 | 0 | 0 | 0 |
| 52,877 | 52,976 | 348 | 0 | 0 | 0 |
| 52,977 | 53,076 | 350 | 0 | 0 | 0 |
| 53,077 | 53,176 | 352 | 0 | 0 | 0 |
| 53,177 | 53,276 | 354 | 0 | 0 | 0 |
| 53,277 | 53,376 | 356 | 0 | 0 | 0 |
| 53,377 | 53,476 | 358 | 0 | 0 | 0 |
| 53,477 | 53,576 | 360 | 0 | 0 | 0 |
| 53,577 | 53,676 | 362 | 0 | 0 | 0 |
| 53,677 | 53,776 | 364 | 0 | 0 | 0 |
| 53,777 | 53,876 | 366 | 0 | 0 | 0 |
| 53,877 | 53,976 | 368 | 0 | 0 | 0 |
| 53,977 | 54,076 | 370 | 0 | 0 | 0 |
| 54,077 | 54,176 | 372 | 0 | 0 | 0 |
| 54,177 | 54,276 | 374 | 0 | 0 | 0 |
| 54,277 | 54,376 | 376 | 0 | 0 | 0 |
| 54,377 | 54,476 | 378 | 0 | 0 | 0 |
| 54,477 | 54,576 | 380 | 0 | 0 | 0 |
| 54,577 | 54,676 | 382 | 0 | 0 | 0 |
| 54,677 | 54,776 | 384 | 0 | 0 | 0 |
| 54,777 | 54,876 | 386 | 0 | 0 | 0 |
| 54,877 | 54,976 | 388 | 0 | 0 | 0 |
| 54,977 | 55,076 | 390 | 0 | 0 | 0 |
| 55,077 | 55,176 | 392 | 0 | 0 | 0 |
| 55,177 | 55,276 | 394 | 0 | 0 | 0 |
| 55,277 | 55,376 | 396 | 0 | 0 | 0 |
| 55,377 | 55,476 | 398 | 0 | 0 | 0 |
| 55,477 | 55,576 | 400 | 0 | 0 | 0 |
| 55,577 | 55,676 | 402 | 0 | 0 | 0 |
| 55,677 | 55,776 | 404 | 0 | 0 | 0 |
| 55,777 | 55,876 | 406 | 0 | 0 | 0 |
| 55,877 | 55,976 | 408 | 0 | 0 | 0 |
| 55,977 | 56,076 | 410 | 0 | 0 | 0 |
| 56,077 | 56,176 | 412 | 0 | 0 | 0 |
| 56,177 | 56,276 | 414 | 0 | 0 | 0 |
| 56,277 | 56,376 | 416 | 0 | 0 | 0 |
| 56,377 | 56,476 | 418 | 0 | 0 | 0 |
| 56,477 | 56,576 | 420 | 0 | 0 | 0 |
| 56,577 | 56,676 | 422 | 0 | 0 | 0 |
| 56,677 | 56,776 | 424 | 0 | 0 | 0 |
| 56,777 | 56,876 | 426 | 0 | 0 | 0 |
| 56,877 | 56,976 | 428 | 0 | 0 | 0 |
| 56,977 | 57,076 | 430 | 0 | 0 | 0 |
| 57,077 | 57,176 | 432 | 0 | 0 | 0 |
| 57,177 | 57,276 | 434 | 0 | 0 | 0 |
| 57,277 | 57,376 | 436 | 0 | 0 | 0 |
| 57,377 | 57,476 | 438 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 57,477 | 57,576 | 440 | 0 | 0 | 0 |
| 57,577 | 57,676 | 442 | 0 | 0 | 0 |
| 57,677 | 57,776 | 444 | 0 | 0 | 0 |
| 57,777 | 57,876 | 446 | 0 | 0 | 0 |
| 57,877 | 57,976 | 448 | 2 | 0 | 0 |
| 57,977 | 58,076 | 450 | 4 | 0 | 0 |
| 58,077 | 58,176 | 452 | 6 | 0 | 0 |
| 58,177 | 58,276 | 454 | 8 | 0 | 0 |
| 58,277 | 58,376 | 456 | 10 | 0 | 0 |
| 58,377 | 58,476 | 458 | 12 | 0 | 0 |
| 58,477 | 58,576 | 460 | 14 | 0 | 0 |
| 58,577 | 58,676 | 462 | 16 | 0 | 0 |
| 58,677 | 58,776 | 464 | 18 | 0 | 0 |
| 58,777 | 58,876 | 466 | 20 | 0 | 0 |
| 58,877 | 58,976 | 468 | 22 | 0 | 0 |
| 58,977 | 59,076 | 470 | 24 | 0 | 0 |
| 59,077 | 59,176 | 472 | 26 | 0 | 0 |
| 59,177 | 59,276 | 474 | 28 | 0 | 0 |
| 59,277 | 59,376 | 476 | 30 | 0 | 0 |
| 59,377 | 59,476 | 478 | 32 | 0 | 0 |
| 59,477 | 59,576 | 480 | 34 | 0 | 0 |
| 59,577 | 59,676 | 482 | 36 | 0 | 0 |
| 59,677 | 59,776 | 484 | 38 | 0 | 0 |
| 59,777 | 59,876 | 486 | 40 | 0 | 0 |
| 59,877 | 59,976 | 488 | 42 | 0 | 0 |
| 59,977 | 60,076 | 490 | 44 | 0 | 0 |
| 60,077 | 60,176 | 492 | 46 | 0 | 0 |
| 60,177 | 60,276 | 496 | 50 | 0 | 0 |
| 60,277 | 60,376 | 500 | 54 | 0 | 0 |
| 60,377 | 60,476 | 504 | 58 | 0 | 0 |
| 60,477 | 60,576 | 508 | 62 | 0 | 0 |
| 60,577 | 60,676 | 512 | 66 | 0 | 0 |
| 60,677 | 60,776 | 516 | 70 | 0 | 0 |
| 60,777 | 60,876 | 520 | 74 | 0 | 0 |
| 60,877 | 60,976 | 524 | 78 | 0 | 0 |
| 60,977 | 61,076 | 528 | 82 | 0 | 0 |
| 61,077 | 61,176 | 532 | 86 | 0 | 0 |
| 61,177 | 61,276 | 536 | 90 | 0 | 0 |
| 61,277 | 61,376 | 540 | 94 | 0 | 0 |
| 61,377 | 61,476 | 544 | 98 | 0 | 0 |
| 61,477 | 61,576 | 548 | 102 | 0 | 0 |
| 61,577 | 61,676 | 552 | 106 | 0 | 0 |
| 61,677 | 61,776 | 556 | 110 | 0 | 0 |
| 61,777 | 61,876 | 560 | 114 | 0 | 0 |
| 61,877 | 61,976 | 564 | 118 | 0 | 0 |
| 61,977 | 62,076 | 568 | 122 | 0 | 0 |
| 62,077 | 62,176 | 572 | 126 | 0 | 0 |
| 62,177 | 62,276 | 576 | 130 | 0 | 0 |
| 62,277 | 62,376 | 580 | 134 | 0 | 0 |
| 62,377 | 62,476 | 584 | 138 | 0 | 0 |
| 62,477 | 62,576 | 588 | 142 | 0 | 0 |
| 62,577 | 62,676 | 592 | 146 | 0 | 0 |
| 62,677 | 62,776 | 596 | 150 | 0 | 0 |
| 62,777 | 62,876 | 600 | 154 | 0 | 0 |
| 62,877 | 62,976 | 604 | 158 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 62,977 | 63,076 | 608 | 162 | 0 | 0 |
| 63,077 | 63,176 | 612 | 166 | 0 | 0 |
| 63,177 | 63,276 | 616 | 170 | 0 | 0 |
| 63,277 | 63,376 | 620 | 174 | 0 | 0 |
| 63,377 | 63,476 | 624 | 178 | 0 | 0 |
| 63,477 | 63,576 | 628 | 182 | 0 | 0 |
| 63,577 | 63,676 | 632 | 186 | 0 | 0 |
| 63,677 | 63,776 | 636 | 190 | 0 | 0 |
| 63,777 | 63,876 | 640 | 194 | 0 | 0 |
| 63,877 | 63,976 | 644 | 198 | 0 | 0 |
| 63,977 | 64,076 | 648 | 202 | 0 | 0 |
| 64,077 | 64,176 | 652 | 206 | 0 | 0 |
| 64,177 | 64,276 | 656 | 210 | 0 | 0 |
| 64,277 | 64,376 | 660 | 214 | 0 | 0 |
| 64,377 | 64,476 | 664 | 218 | 0 | 0 |
| 64,477 | 64,576 | 668 | 222 | 0 | 0 |
| 64,577 | 64,676 | 672 | 226 | 0 | 0 |
| 64,677 | 64,776 | 676 | 230 | 0 | 0 |
| 64,777 | 64,876 | 680 | 234 | 0 | 0 |
| 64,877 | 64,976 | 684 | 238 | 0 | 0 |
| 64,977 | 65,076 | 688 | 242 | 0 | 0 |
| 65,077 | 65,176 | 692 | 246 | 0 | 0 |
| 65,177 | 65,276 | 696 | 250 | 0 | 0 |
| 65,277 | 65,376 | 700 | 254 | 0 | 0 |
| 65,377 | 65,476 | 704 | 258 | 0 | 0 |
| 65,477 | 65,576 | 708 | 262 | 0 | 0 |
| 65,577 | 65,676 | 712 | 266 | 0 | 0 |
| 65,677 | 65,776 | 716 | 270 | 0 | 0 |
| 65,777 | 65,876 | 720 | 274 | 0 | 0 |
| 65,877 | 65,976 | 724 | 278 | 0 | 0 |
| 65,977 | 66,076 | 728 | 282 | 0 | 0 |
| 66,077 | 66,176 | 732 | 286 | 0 | 0 |
| 66,177 | 66,276 | 736 | 290 | 0 | 0 |
| 66,277 | 66,376 | 740 | 294 | 0 | 0 |
| 66,377 | 66,476 | 744 | 298 | 0 | 0 |
| 66,477 | 66,576 | 748 | 302 | 0 | 0 |
| 66,577 | 66,676 | 752 | 306 | 0 | 0 |
| 66,677 | 66,776 | 756 | 310 | 0 | 0 |
| 66,777 | 66,876 | 760 | 314 | 0 | 0 |
| 66,877 | 66,976 | 764 | 318 | 0 | 0 |
| 66,977 | 67,076 | 768 | 322 | 0 | 0 |
| 67,077 | 67,176 | 772 | 326 | 0 | 0 |
| 67,177 | 67,276 | 776 | 330 | 0 | 0 |
| 67,277 | 67,376 | 780 | 334 | 0 | 0 |
| 67,377 | 67,476 | 784 | 338 | 0 | 0 |
| 67,477 | 67,576 | 788 | 342 | 0 | 0 |
| 67,577 | 67,676 | 792 | 346 | 0 | 0 |
| 67,677 | 67,776 | 796 | 350 | 0 | 0 |
| 67,777 | 67,876 | 800 | 354 | 0 | 0 |
| 67,877 | 67,976 | 804 | 358 | 0 | 0 |
| 67,977 | 68,076 | 808 | 362 | 0 | 0 |
| 68,077 | 68,176 | 812 | 366 | 0 | 0 |
| 68,177 | 68,276 | 816 | 370 | 0 | 0 |
| 68,277 | 68,376 | 820 | 374 | 0 | 0 |
| 68,377 | 68,476 | 824 | 378 | 0 | 0 |

Continued on next page.

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of \$10,726 for your standard deduction, \$288 for your personal exemption credit, and \$446 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 |
| 68,477 | 68,576 | 828 | 382 | 0 | 0 |
| 68,577 | 68,676 | 832 | 386 | 0 | 0 |
| 68,677 | 68,776 | 836 | 390 | 0 | 0 |
| 68,777 | 68,876 | 840 | 394 | 0 | 0 |
| 68,877 | 68,976 | 844 | 398 | 0 | 0 |
| 68,977 | 69,076 | 848 | 402 | 0 | 0 |
| 69,077 | 69,176 | 852 | 406 | 0 | 0 |
| 69,177 | 69,276 | 856 | 410 | 0 | 0 |
| 69,277 | 69,376 | 860 | 414 | 0 | 0 |
| 69,377 | 69,476 | 864 | 418 | 0 | 0 |
| 69,477 | 69,576 | 868 | 422 | 0 | 0 |
| 69,577 | 69,676 | 872 | 426 | 0 | 0 |
| 69,677 | 69,776 | 876 | 430 | 0 | 0 |
| 69,777 | 69,876 | 880 | 434 | 0 | 0 |
| 69,877 | 69,976 | 884 | 438 | 0 | 0 |
| 69,977 | 70,076 | 888 | 442 | 0 | 0 |
| 70,077 | 70,176 | 892 | 446 | 0 | 0 |
| 70,177 | 70,276 | 896 | 450 | 4 | 0 |
| 70,277 | 70,376 | 900 | 454 | 8 | 0 |
| 70,377 | 70,476 | 904 | 458 | 12 | 0 |
| 70,477 | 70,576 | 908 | 462 | 16 | 0 |
| 70,577 | 70,676 | 912 | 466 | 20 | 0 |
| 70,677 | 70,776 | 916 | 470 | 24 | 0 |
| 70,777 | 70,876 | 920 | 474 | 28 | 0 |
| 70,877 | 70,976 | 924 | 478 | 32 | 0 |
| 70,977 | 71,076 | 928 | 482 | 36 | 0 |
| 71,077 | 71,176 | 932 | 486 | 40 | 0 |
| 71,177 | 71,276 | 936 | 490 | 44 | 0 |
| 71,277 | 71,376 | 940 | 494 | 48 | 0 |
| 71,377 | 71,476 | 944 | 498 | 52 | 0 |
| 71,477 | 71,576 | 948 | 502 | 56 | 0 |
| 71,577 | 71,676 | 952 | 506 | 60 | 0 |
| 71,677 | 71,776 | 956 | 510 | 64 | 0 |
| 71,777 | 71,876 | 960 | 514 | 68 | 0 |
| 71,877 | 71,976 | 964 | 518 | 72 | 0 |
| 71,977 | 72,076 | 968 | 522 | 76 | 0 |
| 72,077 | 72,176 | 972 | 526 | 80 | 0 |
| 72,177 | 72,276 | 976 | 530 | 84 | 0 |
| 72,277 | 72,376 | 980 | 534 | 88 | 0 |
| 72,377 | 72,476 | 984 | 538 | 92 | 0 |
| 72,477 | 72,576 | 988 | 542 | 96 | 0 |
| 72,577 | 72,676 | 992 | 546 | 100 | 0 |
| 72,677 | 72,776 | 996 | 550 | 104 | 0 |
| 72,777 | 72,876 | 1,000 | 554 | 108 | 0 |
| 72,877 | 72,976 | 1,004 | 558 | 112 | 0 |
| 72,977 | 73,076 | 1,008 | 562 | 116 | 0 |
| 73,077 | 73,176 | 1,012 | 566 | 120 | 0 |
| 73,177 | 73,276 | 1,016 | 570 | 124 | 0 |
| 73,277 | 73,376 | 1,020 | 574 | 128 | 0 |
| 73,377 | 73,476 | 1,024 | 578 | 132 | 0 |
| 73,477 | 73,576 | 1,028 | 582 | 136 | 0 |
| 73,577 | 73,676 | 1,032 | 586 | 140 | 0 |
| 73,677 | 73,776 | 1,036 | 590 | 144 | 0 |
| 73,777 | 73,876 | 1,040 | 594 | 148 | 0 |
| 73,877 | 73,976 | 1,044 | 598 | 152 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 73,977 | 74,076 | 1,048 | 602 | 156 | 0 |
| 74,077 | 74,176 | 1,052 | 606 | 160 | 0 |
| 74,177 | 74,276 | 1,056 | 610 | 164 | 0 |
| 74,277 | 74,376 | 1,060 | 614 | 168 | 0 |
| 74,377 | 74,476 | 1,064 | 618 | 172 | 0 |
| 74,477 | 74,576 | 1,068 | 622 | 176 | 0 |
| 74,577 | 74,676 | 1,072 | 626 | 180 | 0 |
| 74,677 | 74,776 | 1,076 | 630 | 184 | 0 |
| 74,777 | 74,876 | 1,080 | 634 | 188 | 0 |
| 74,877 | 74,976 | 1,084 | 638 | 192 | 0 |
| 74,977 | 75,076 | 1,088 | 642 | 196 | 0 |
| 75,077 | 75,176 | 1,092 | 646 | 200 | 0 |
| 75,177 | 75,276 | 1,096 | 650 | 204 | 0 |
| 75,277 | 75,376 | 1,100 | 654 | 208 | 0 |
| 75,377 | 75,476 | 1,104 | 658 | 212 | 0 |
| 75,477 | 75,576 | 1,108 | 662 | 216 | 0 |
| 75,577 | 75,676 | 1,112 | 666 | 220 | 0 |
| 75,677 | 75,776 | 1,116 | 670 | 224 | 0 |
| 75,777 | 75,876 | 1,120 | 674 | 228 | 0 |
| 75,877 | 75,976 | 1,124 | 678 | 232 | 0 |
| 75,977 | 76,076 | 1,128 | 682 | 236 | 0 |
| 76,077 | 76,176 | 1,132 | 686 | 240 | 0 |
| 76,177 | 76,276 | 1,136 | 690 | 244 | 0 |
| 76,277 | 76,376 | 1,140 | 694 | 248 | 0 |
| 76,377 | 76,476 | 1,144 | 698 | 252 | 0 |
| 76,477 | 76,576 | 1,148 | 702 | 256 | 0 |
| 76,577 | 76,676 | 1,152 | 706 | 260 | 0 |
| 76,677 | 76,776 | 1,156 | 710 | 264 | 0 |
| 76,777 | 76,876 | 1,160 | 714 | 268 | 0 |
| 76,877 | 76,976 | 1,164 | 718 | 272 | 0 |
| 76,977 | 77,076 | 1,168 | 722 | 276 | 0 |
| 77,077 | 77,176 | 1,172 | 726 | 280 | 0 |
| 77,177 | 77,276 | 1,176 | 730 | 284 | 0 |
| 77,277 | 77,376 | 1,180 | 734 | 288 | 0 |
| 77,377 | 77,476 | 1,184 | 738 | 292 | 0 |
| 77,477 | 77,576 | 1,188 | 742 | 296 | 0 |
| 77,577 | 77,676 | 1,192 | 746 | 300 | 0 |
| 77,677 | 77,776 | 1,196 | 750 | 304 | 0 |
| 77,777 | 77,876 | 1,200 | 754 | 308 | 0 |
| 77,877 | 77,976 | 1,204 | 758 | 312 | 0 |
| 77,977 | 78,076 | 1,208 | 762 | 316 | 0 |
| 78,077 | 78,176 | 1,212 | 766 | 320 | 0 |
| 78,177 | 78,276 | 1,216 | 770 | 324 | 0 |
| 78,277 | 78,376 | 1,220 | 774 | 328 | 0 |
| 78,377 | 78,476 | 1,224 | 778 | 332 | 0 |
| 78,477 | 78,576 | 1,228 | 782 | 336 | 0 |
| 78,577 | 78,676 | 1,232 | 786 | 340 | 0 |
| 78,677 | 78,776 | 1,236 | 790 | 344 | 0 |
| 78,777 | 78,876 | 1,240 | 794 | 348 | 0 |
| 78,877 | 78,976 | 1,244 | 798 | 352 | 0 |
| 78,977 | 79,076 | 1,248 | 802 | 356 | 0 |
| 79,077 | 79,176 | 1,252 | 806 | 360 | 0 |
| 79,177 | 79,276 | 1,256 | 810 | 364 | 0 |
| 79,277 | 79,376 | 1,260 | 814 | 368 | 0 |
| 79,377 | 79,476 | 1,264 | 818 | 372 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-------|-----|-----|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 79,477 | 79,576 | 1,268 | 822 | 376 | 0 |
| 79,577 | 79,676 | 1,272 | 826 | 380 | 0 |
| 79,677 | 79,776 | 1,276 | 830 | 384 | 0 |
| 79,777 | 79,876 | 1,280 | 834 | 388 | 0 |
| 79,877 | 79,976 | 1,284 | 838 | 392 | 0 |
| 79,977 | 80,076 | 1,288 | 842 | 396 | 0 |
| 80,077 | 80,176 | 1,292 | 846 | 400 | 0 |
| 80,177 | 80,276 | 1,296 | 850 | 404 | 0 |
| 80,277 | 80,376 | 1,300 | 854 | 408 | 0 |
| 80,377 | 80,476 | 1,304 | 858 | 412 | 0 |
| 80,477 | 80,576 | 1,308 | 862 | 416 | 0 |
| 80,577 | 80,676 | 1,312 | 866 | 420 | 0 |
| 80,677 | 80,776 | 1,316 | 870 | 424 | 0 |
| 80,777 | 80,876 | 1,320 | 874 | 428 | 0 |
| 80,877 | 80,976 | 1,324 | 878 | 432 | 0 |
| 80,977 | 81,076 | 1,328 | 882 | 436 | 0 |
| 81,077 | 81,176 | 1,332 | 886 | 440 | 0 |
| 81,177 | 81,276 | 1,336 | 890 | 444 | 0 |
| 81,277 | 81,376 | 1,340 | 894 | 448 | 2 |
| 81,377 | 81,476 | 1,344 | 898 | 452 | 6 |
| 81,477 | 81,576 | 1,348 | 902 | 456 | 10 |
| 81,577 | 81,676 | 1,352 | 906 | 460 | 14 |
| 81,677 | 81,776 | 1,356 | 910 | 464 | 18 |
| 81,777 | 81,876 | 1,360 | 914 | 468 | 22 |
| 81,877 | 81,976 | 1,364 | 918 | 472 | 26 |
| 81,977 | 82,076 | 1,368 | 922 | 476 | 30 |
| 82,077 | 82,176 | 1,372 | 926 | 480 | 34 |
| 82,177 | 82,276 | 1,376 | 930 | 484 | 38 |
| 82,277 | 82,376 | 1,380 | 934 | 488 | 42 |
| 82,377 | 82,476 | 1,384 | 938 | 492 | 46 |
| 82,477 | 82,576 | 1,388 | 942 | 496 | 50 |
| 82,577 | 82,676 | 1,392 | 946 | 500 | 54 |
| 82,677 | 82,776 | 1,396 | 950 | 504 | 58 |
| 82,777 | 82,876 | 1,400 | 954 | 508 | 62 |
| 82,877 | 82,976 | 1,404 | 958 | 512 | 66 |
| 82,977 | 83,076 | 1,408 | 962 | 516 | 70 |
| 83,077 | 83,176 | 1,412 | 966 | 520 | 74 |
| 83,177 | 83,276 | 1,416 | 970 | 524 | 78 |
| 83,277 | 83,376 | 1,420 | 974 | 528 | 82 |
| 83,377 | 83,476 | 1,424 | 978 | 532 | 86 |
| 83,477 | 83,576 | 1,428 | 982 | 536 | 90 |
| 83,577 | 83,676 | 1,432 | 986 | 540 | 94 |
| 83,677 | 83,776 | 1,436 | 990 | 544 | 98 |
| 83,777 | 83,876 | 1,440 | 994 | 548 | 102 |
| 83,877 | 83,976 | 1,444 | 998 | 552 | 106 |
| 83,977 | 84,076 | 1,448 | 1,002 | 556 | 110 |
| 84,077 | 84,176 | 1,452 | 1,006 | 560 | 114 |
| 84,177 | 84,276 | 1,456 | 1,010 | 564 | 118 |
| 84,277 | 84,376 | 1,460 | 1,014 | 568 | 122 |
| 84,377 | 84,476 | 1,464 | 1,018 | 572 | 126 |
| 84,477 | 84,576 | 1,468 | 1,022 | 576 | 130 |
| 84,577 | 84,676 | 1,472 | 1,026 | 580 | 134 |
| 84,677 | 84,776 | 1,476 | 1,030 | 584 | 138 |
| 84,777 | 84,876 | 1,480 | 1,034 | 588 | 142 |
| 84,877 | 84,976 | 1,484 | 1,038 | 592 | 146 |

Continued on next page.

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of \$10,726 for your standard deduction, \$288 for your personal exemption credit, and \$446 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.

Table with columns: If Your Income Is... (At Least, But Not Over), Number of Dependents (0, 1, 2, 3). Rows show income ranges like 84,977-85,076 and corresponding tax amounts.

Table with columns: If Your Income Is... (At Least, But Not Over), Number of Dependents (0, 1, 2, 3). Rows show income ranges like 90,477-90,576 and corresponding tax amounts.

Table with columns: If Your Income Is... (At Least, But Not Over), Number of Dependents (0, 1, 2, 3). Rows show income ranges like 95,977-96,076 and corresponding tax amounts.

Continued on next page.

2023 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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

(continued)

This table gives you credit of \$10,726 for your standard deduction, \$288 for your personal exemption credit, and \$446 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 |
| 199,477 | 199,576 | 10,576 | 10,130 | 9,684 | 9,238 |
| 199,577 | 199,676 | 10,585 | 10,139 | 9,693 | 9,247 |
| 199,677 | 199,776 | 10,595 | 10,149 | 9,703 | 9,257 |
| 199,777 | 199,876 | 10,604 | 10,158 | 9,712 | 9,266 |
| 199,877 | 199,976 | 10,613 | 10,167 | 9,721 | 9,275 |
| 199,977 | 200,000 | 10,623 | 10,177 | 9,731 | 9,285 |

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

2023 California 2EZ Table

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

Head of Household

This table gives you credit of \$10,726 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 | 25,176 | 0 | 0 | 0 | 0 |
| 25,177 | 25,276 | 1 | 0 | 0 | 0 |
| 25,277 | 25,376 | 2 | 0 | 0 | 0 |
| 25,377 | 25,476 | 3 | 0 | 0 | 0 |
| 25,477 | 25,576 | 4 | 0 | 0 | 0 |
| 25,577 | 25,676 | 5 | 0 | 0 | 0 |
| 25,677 | 25,776 | 6 | 0 | 0 | 0 |
| 25,777 | 25,876 | 7 | 0 | 0 | 0 |
| 25,877 | 25,976 | 8 | 0 | 0 | 0 |
| 25,977 | 26,076 | 9 | 0 | 0 | 0 |
| 26,077 | 26,176 | 10 | 0 | 0 | 0 |
| 26,177 | 26,276 | 11 | 0 | 0 | 0 |
| 26,277 | 26,376 | 12 | 0 | 0 | 0 |
| 26,377 | 26,476 | 13 | 0 | 0 | 0 |
| 26,477 | 26,576 | 14 | 0 | 0 | 0 |
| 26,577 | 26,676 | 15 | 0 | 0 | 0 |
| 26,677 | 26,776 | 16 | 0 | 0 | 0 |
| 26,777 | 26,876 | 17 | 0 | 0 | 0 |
| 26,877 | 26,976 | 18 | 0 | 0 | 0 |
| 26,977 | 27,076 | 19 | 0 | 0 | 0 |
| 27,077 | 27,176 | 20 | 0 | 0 | 0 |
| 27,177 | 27,276 | 21 | 0 | 0 | 0 |
| 27,277 | 27,376 | 22 | 0 | 0 | 0 |
| 27,377 | 27,476 | 23 | 0 | 0 | 0 |
| 27,477 | 27,576 | 24 | 0 | 0 | 0 |
| 27,577 | 27,676 | 25 | 0 | 0 | 0 |
| 27,677 | 27,776 | 26 | 0 | 0 | 0 |
| 27,777 | 27,876 | 27 | 0 | 0 | 0 |
| 27,877 | 27,976 | 28 | 0 | 0 | 0 |
| 27,977 | 28,076 | 29 | 0 | 0 | 0 |
| 28,077 | 28,176 | 30 | 0 | 0 | 0 |
| 28,177 | 28,276 | 31 | 0 | 0 | 0 |
| 28,277 | 28,376 | 32 | 0 | 0 | 0 |
| 28,377 | 28,476 | 33 | 0 | 0 | 0 |
| 28,477 | 28,576 | 34 | 0 | 0 | 0 |
| 28,577 | 28,676 | 35 | 0 | 0 | 0 |
| 28,677 | 28,776 | 36 | 0 | 0 | 0 |
| 28,777 | 28,876 | 37 | 0 | 0 | 0 |
| 28,877 | 28,976 | 38 | 0 | 0 | 0 |
| 28,977 | 29,076 | 39 | 0 | 0 | 0 |
| 29,077 | 29,176 | 40 | 0 | 0 | 0 |
| 29,177 | 29,276 | 41 | 0 | 0 | 0 |
| 29,277 | 29,376 | 42 | 0 | 0 | 0 |
| 29,377 | 29,476 | 43 | 0 | 0 | 0 |
| 29,477 | 29,576 | 44 | 0 | 0 | 0 |
| 29,577 | 29,676 | 45 | 0 | 0 | 0 |
| 29,677 | 29,776 | 46 | 0 | 0 | 0 |
| 29,777 | 29,876 | 47 | 0 | 0 | 0 |
| 29,877 | 29,976 | 48 | 0 | 0 | 0 |
| 29,977 | 30,076 | 49 | 0 | 0 | 0 |
| 30,077 | 30,176 | 50 | 0 | 0 | 0 |
| 30,177 | 30,276 | 51 | 0 | 0 | 0 |
| 30,277 | 30,376 | 52 | 0 | 0 | 0 |
| 30,377 | 30,476 | 53 | 0 | 0 | 0 |
| 30,477 | 30,576 | 54 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 30,577 | 30,676 | 55 | 0 | 0 | 0 |
| 30,677 | 30,776 | 56 | 0 | 0 | 0 |
| 30,777 | 30,876 | 57 | 0 | 0 | 0 |
| 30,877 | 30,976 | 58 | 0 | 0 | 0 |
| 30,977 | 31,076 | 59 | 0 | 0 | 0 |
| 31,077 | 31,176 | 60 | 0 | 0 | 0 |
| 31,177 | 31,276 | 61 | 0 | 0 | 0 |
| 31,277 | 31,376 | 62 | 0 | 0 | 0 |
| 31,377 | 31,476 | 63 | 0 | 0 | 0 |
| 31,477 | 31,576 | 64 | 0 | 0 | 0 |
| 31,577 | 31,676 | 66 | 0 | 0 | 0 |
| 31,677 | 31,776 | 68 | 0 | 0 | 0 |
| 31,777 | 31,876 | 70 | 0 | 0 | 0 |
| 31,877 | 31,976 | 72 | 0 | 0 | 0 |
| 31,977 | 32,076 | 74 | 0 | 0 | 0 |
| 32,077 | 32,176 | 76 | 0 | 0 | 0 |
| 32,177 | 32,276 | 78 | 0 | 0 | 0 |
| 32,277 | 32,376 | 80 | 0 | 0 | 0 |
| 32,377 | 32,476 | 82 | 0 | 0 | 0 |
| 32,477 | 32,576 | 84 | 0 | 0 | 0 |
| 32,577 | 32,676 | 86 | 0 | 0 | 0 |
| 32,677 | 32,776 | 88 | 0 | 0 | 0 |
| 32,777 | 32,876 | 90 | 0 | 0 | 0 |
| 32,877 | 32,976 | 92 | 0 | 0 | 0 |
| 32,977 | 33,076 | 94 | 0 | 0 | 0 |
| 33,077 | 33,176 | 96 | 0 | 0 | 0 |
| 33,177 | 33,276 | 98 | 0 | 0 | 0 |
| 33,277 | 33,376 | 100 | 0 | 0 | 0 |
| 33,377 | 33,476 | 102 | 0 | 0 | 0 |
| 33,477 | 33,576 | 104 | 0 | 0 | 0 |
| 33,577 | 33,676 | 106 | 0 | 0 | 0 |
| 33,677 | 33,776 | 108 | 0 | 0 | 0 |
| 33,777 | 33,876 | 110 | 0 | 0 | 0 |
| 33,877 | 33,976 | 112 | 0 | 0 | 0 |
| 33,977 | 34,076 | 114 | 0 | 0 | 0 |
| 34,077 | 34,176 | 116 | 0 | 0 | 0 |
| 34,177 | 34,276 | 118 | 0 | 0 | 0 |
| 34,277 | 34,376 | 120 | 0 | 0 | 0 |
| 34,377 | 34,476 | 122 | 0 | 0 | 0 |
| 34,477 | 34,576 | 124 | 0 | 0 | 0 |
| 34,577 | 34,676 | 126 | 0 | 0 | 0 |
| 34,677 | 34,776 | 128 | 0 | 0 | 0 |
| 34,777 | 34,876 | 130 | 0 | 0 | 0 |
| 34,877 | 34,976 | 132 | 0 | 0 | 0 |
| 34,977 | 35,076 | 134 | 0 | 0 | 0 |
| 35,077 | 35,176 | 136 | 0 | 0 | 0 |
| 35,177 | 35,276 | 138 | 0 | 0 | 0 |
| 35,277 | 35,376 | 140 | 0 | 0 | 0 |
| 35,377 | 35,476 | 142 | 0 | 0 | 0 |
| 35,477 | 35,576 | 144 | 0 | 0 | 0 |
| 35,577 | 35,676 | 146 | 0 | 0 | 0 |
| 35,677 | 35,776 | 148 | 0 | 0 | 0 |
| 35,777 | 35,876 | 150 | 0 | 0 | 0 |
| 35,877 | 35,976 | 152 | 0 | 0 | 0 |
| 35,977 | 36,076 | 154 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|---|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 36,077 | 36,176 | 156 | 0 | 0 | 0 |
| 36,177 | 36,276 | 158 | 0 | 0 | 0 |
| 36,277 | 36,376 | 160 | 0 | 0 | 0 |
| 36,377 | 36,476 | 162 | 0 | 0 | 0 |
| 36,477 | 36,576 | 164 | 0 | 0 | 0 |
| 36,577 | 36,676 | 166 | 0 | 0 | 0 |
| 36,677 | 36,776 | 168 | 0 | 0 | 0 |
| 36,777 | 36,876 | 170 | 0 | 0 | 0 |
| 36,877 | 36,976 | 172 | 0 | 0 | 0 |
| 36,977 | 37,076 | 174 | 0 | 0 | 0 |
| 37,077 | 37,176 | 176 | 0 | 0 | 0 |
| 37,177 | 37,276 | 178 | 0 | 0 | 0 |
| 37,277 | 37,376 | 180 | 0 | 0 | 0 |
| 37,377 | 37,476 | 182 | 0 | 0 | 0 |
| 37,477 | 37,576 | 184 | 0 | 0 | 0 |
| 37,577 | 37,676 | 186 | 0 | 0 | 0 |
| 37,677 | 37,776 | 188 | 0 | 0 | 0 |
| 37,777 | 37,876 | 190 | 0 | 0 | 0 |
| 37,877 | 37,976 | 192 | 0 | 0 | 0 |
| 37,977 | 38,076 | 194 | 0 | 0 | 0 |
| 38,077 | 38,176 | 196 | 0 | 0 | 0 |
| 38,177 | 38,276 | 198 | 0 | 0 | 0 |
| 38,277 | 38,376 | 200 | 0 | 0 | 0 |
| 38,377 | 38,476 | 202 | 0 | 0 | 0 |
| 38,477 | 38,576 | 204 | 0 | 0 | 0 |
| 38,577 | 38,676 | 206 | 0 | 0 | 0 |
| 38,677 | 38,776 | 208 | 0 | 0 | 0 |
| 38,777 | 38,876 | 210 | 0 | 0 | 0 |
| 38,877 | 38,976 | 212 | 0 | 0 | 0 |
| 38,977 | 39,076 | 214 | 0 | 0 | 0 |
| 39,077 | 39,176 | 216 | 0 | 0 | 0 |
| 39,177 | 39,276 | 218 | 0 | 0 | 0 |
| 39,277 | 39,376 | 220 | 0 | 0 | 0 |
| 39,377 | 39,476 | 222 | 0 | 0 | 0 |
| 39,477 | 39,576 | 224 | 0 | 0 | 0 |
| 39,577 | 39,676 | 226 | 0 | 0 | 0 |
| 39,677 | 39,776 | 228 | 0 | 0 | 0 |
| 39,777 | 39,876 | 230 | 0 | 0 | 0 |
| 39,877 | 39,976 | 232 | 0 | 0 | 0 |
| 39,977 | 40,076 | 234 | 0 | 0 | 0 |
| 40,077 | 40,176 | 236 | 0 | 0 | 0 |
| 40,177 | 40,276 | 238 | 0 | 0 | 0 |
| 40,277 | 40,376 | 240 | 0 | 0 | 0 |
| 40,377 | 40,476 | 242 | 0 | 0 | 0 |
| 40,477 | 40,576 | 244 | 0 | 0 | 0 |
| 40,577 | 40,676 | 246 | 0 | 0 | 0 |
| 40,677 | 40,776 | 248 | 0 | 0 | 0 |
| 40,777 | 40,876 | 250 | 0 | 0 | 0 |
| 40,877 | 40,976 | 252 | 0 | 0 | 0 |
| 40,977 | 41,076 | 254 | 0 | 0 | 0 |
| 41,077 | 41,176 | 256 | 0 | 0 | 0 |
| 41,177 | 41,276 | 258 | 0 | 0 | 0 |
| 41,277 | 41,376 | 260 | 0 | 0 | 0 |
| 41,377 | 41,476 | 262 | 0 | 0 | 0 |
| 41,477 | 41,576 | 264 | 0 | 0 | 0 |

Continued on next page.

2023 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 \$10,726 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 41,577 | 41,676 | 266 | 0 | 0 | 0 |
| 41,677 | 41,776 | 268 | 0 | 0 | 0 |
| 41,777 | 41,876 | 270 | 0 | 0 | 0 |
| 41,877 | 41,976 | 272 | 0 | 0 | 0 |
| 41,977 | 42,076 | 274 | 0 | 0 | 0 |
| 42,077 | 42,176 | 276 | 0 | 0 | 0 |
| 42,177 | 42,276 | 278 | 0 | 0 | 0 |
| 42,277 | 42,376 | 280 | 0 | 0 | 0 |
| 42,377 | 42,476 | 282 | 0 | 0 | 0 |
| 42,477 | 42,576 | 284 | 0 | 0 | 0 |
| 42,577 | 42,676 | 286 | 0 | 0 | 0 |
| 42,677 | 42,776 | 288 | 0 | 0 | 0 |
| 42,777 | 42,876 | 290 | 0 | 0 | 0 |
| 42,877 | 42,976 | 292 | 0 | 0 | 0 |
| 42,977 | 43,076 | 294 | 0 | 0 | 0 |
| 43,077 | 43,176 | 296 | 0 | 0 | 0 |
| 43,177 | 43,276 | 298 | 0 | 0 | 0 |
| 43,277 | 43,376 | 300 | 0 | 0 | 0 |
| 43,377 | 43,476 | 302 | 0 | 0 | 0 |
| 43,477 | 43,576 | 304 | 0 | 0 | 0 |
| 43,577 | 43,676 | 306 | 0 | 0 | 0 |
| 43,677 | 43,776 | 308 | 0 | 0 | 0 |
| 43,777 | 43,876 | 310 | 0 | 0 | 0 |
| 43,877 | 43,976 | 312 | 0 | 0 | 0 |
| 43,977 | 44,076 | 314 | 0 | 0 | 0 |
| 44,077 | 44,176 | 316 | 0 | 0 | 0 |
| 44,177 | 44,276 | 318 | 0 | 0 | 0 |
| 44,277 | 44,376 | 320 | 0 | 0 | 0 |
| 44,377 | 44,476 | 322 | 0 | 0 | 0 |
| 44,477 | 44,576 | 324 | 0 | 0 | 0 |
| 44,577 | 44,676 | 326 | 0 | 0 | 0 |
| 44,677 | 44,776 | 328 | 0 | 0 | 0 |
| 44,777 | 44,876 | 330 | 0 | 0 | 0 |
| 44,877 | 44,976 | 332 | 0 | 0 | 0 |
| 44,977 | 45,076 | 334 | 0 | 0 | 0 |
| 45,077 | 45,176 | 336 | 0 | 0 | 0 |
| 45,177 | 45,276 | 338 | 0 | 0 | 0 |
| 45,277 | 45,376 | 340 | 0 | 0 | 0 |
| 45,377 | 45,476 | 342 | 0 | 0 | 0 |
| 45,477 | 45,576 | 344 | 0 | 0 | 0 |
| 45,577 | 45,676 | 346 | 0 | 0 | 0 |
| 45,677 | 45,776 | 348 | 0 | 0 | 0 |
| 45,777 | 45,876 | 350 | 0 | 0 | 0 |
| 45,877 | 45,976 | 352 | 0 | 0 | 0 |
| 45,977 | 46,076 | 354 | 0 | 0 | 0 |
| 46,077 | 46,176 | 356 | 0 | 0 | 0 |
| 46,177 | 46,276 | 358 | 0 | 0 | 0 |
| 46,277 | 46,376 | 360 | 0 | 0 | 0 |
| 46,377 | 46,476 | 362 | 0 | 0 | 0 |
| 46,477 | 46,576 | 364 | 0 | 0 | 0 |
| 46,577 | 46,676 | 366 | 0 | 0 | 0 |
| 46,677 | 46,776 | 368 | 0 | 0 | 0 |
| 46,777 | 46,876 | 370 | 0 | 0 | 0 |
| 46,877 | 46,976 | 372 | 0 | 0 | 0 |
| 46,977 | 47,076 | 374 | 0 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|----|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 47,077 | 47,176 | 376 | 0 | 0 | 0 |
| 47,177 | 47,276 | 378 | 0 | 0 | 0 |
| 47,277 | 47,376 | 380 | 0 | 0 | 0 |
| 47,377 | 47,476 | 382 | 0 | 0 | 0 |
| 47,477 | 47,576 | 384 | 0 | 0 | 0 |
| 47,577 | 47,676 | 386 | 0 | 0 | 0 |
| 47,677 | 47,776 | 388 | 0 | 0 | 0 |
| 47,777 | 47,876 | 390 | 0 | 0 | 0 |
| 47,877 | 47,976 | 392 | 0 | 0 | 0 |
| 47,977 | 48,076 | 394 | 0 | 0 | 0 |
| 48,077 | 48,176 | 396 | 0 | 0 | 0 |
| 48,177 | 48,276 | 398 | 0 | 0 | 0 |
| 48,277 | 48,376 | 400 | 0 | 0 | 0 |
| 48,377 | 48,476 | 402 | 0 | 0 | 0 |
| 48,477 | 48,576 | 404 | 0 | 0 | 0 |
| 48,577 | 48,676 | 406 | 0 | 0 | 0 |
| 48,677 | 48,776 | 408 | 0 | 0 | 0 |
| 48,777 | 48,876 | 410 | 0 | 0 | 0 |
| 48,877 | 48,976 | 412 | 0 | 0 | 0 |
| 48,977 | 49,076 | 414 | 0 | 0 | 0 |
| 49,077 | 49,176 | 416 | 0 | 0 | 0 |
| 49,177 | 49,276 | 418 | 0 | 0 | 0 |
| 49,277 | 49,376 | 420 | 0 | 0 | 0 |
| 49,377 | 49,476 | 422 | 0 | 0 | 0 |
| 49,477 | 49,576 | 424 | 0 | 0 | 0 |
| 49,577 | 49,676 | 426 | 0 | 0 | 0 |
| 49,677 | 49,776 | 428 | 0 | 0 | 0 |
| 49,777 | 49,876 | 430 | 0 | 0 | 0 |
| 49,877 | 49,976 | 432 | 0 | 0 | 0 |
| 49,977 | 50,076 | 434 | 0 | 0 | 0 |
| 50,077 | 50,176 | 436 | 0 | 0 | 0 |
| 50,177 | 50,276 | 438 | 0 | 0 | 0 |
| 50,277 | 50,376 | 440 | 0 | 0 | 0 |
| 50,377 | 50,476 | 442 | 0 | 0 | 0 |
| 50,477 | 50,576 | 444 | 0 | 0 | 0 |
| 50,577 | 50,676 | 446 | 0 | 0 | 0 |
| 50,677 | 50,776 | 448 | 2 | 0 | 0 |
| 50,777 | 50,876 | 450 | 4 | 0 | 0 |
| 50,877 | 50,976 | 452 | 6 | 0 | 0 |
| 50,977 | 51,076 | 454 | 8 | 0 | 0 |
| 51,077 | 51,176 | 456 | 10 | 0 | 0 |
| 51,177 | 51,276 | 458 | 12 | 0 | 0 |
| 51,277 | 51,376 | 460 | 14 | 0 | 0 |
| 51,377 | 51,476 | 462 | 16 | 0 | 0 |
| 51,477 | 51,576 | 464 | 18 | 0 | 0 |
| 51,577 | 51,676 | 466 | 20 | 0 | 0 |
| 51,677 | 51,776 | 468 | 22 | 0 | 0 |
| 51,777 | 51,876 | 470 | 24 | 0 | 0 |
| 51,877 | 51,976 | 472 | 26 | 0 | 0 |
| 51,977 | 52,076 | 474 | 28 | 0 | 0 |
| 52,077 | 52,176 | 476 | 30 | 0 | 0 |
| 52,177 | 52,276 | 478 | 32 | 0 | 0 |
| 52,277 | 52,376 | 480 | 34 | 0 | 0 |
| 52,377 | 52,476 | 482 | 36 | 0 | 0 |
| 52,477 | 52,576 | 484 | 38 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|---|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 52,577 | 52,676 | 486 | 40 | 0 | 0 |
| 52,677 | 52,776 | 488 | 42 | 0 | 0 |
| 52,777 | 52,876 | 490 | 44 | 0 | 0 |
| 52,877 | 52,976 | 492 | 46 | 0 | 0 |
| 52,977 | 53,076 | 494 | 48 | 0 | 0 |
| 53,077 | 53,176 | 496 | 50 | 0 | 0 |
| 53,177 | 53,276 | 498 | 52 | 0 | 0 |
| 53,277 | 53,376 | 500 | 54 | 0 | 0 |
| 53,377 | 53,476 | 502 | 56 | 0 | 0 |
| 53,477 | 53,576 | 504 | 58 | 0 | 0 |
| 53,577 | 53,676 | 506 | 60 | 0 | 0 |
| 53,677 | 53,776 | 508 | 62 | 0 | 0 |
| 53,777 | 53,876 | 510 | 64 | 0 | 0 |
| 53,877 | 53,976 | 512 | 66 | 0 | 0 |
| 53,977 | 54,076 | 514 | 68 | 0 | 0 |
| 54,077 | 54,176 | 516 | 70 | 0 | 0 |
| 54,177 | 54,276 | 518 | 72 | 0 | 0 |
| 54,277 | 54,376 | 520 | 74 | 0 | 0 |
| 54,377 | 54,476 | 522 | 76 | 0 | 0 |
| 54,477 | 54,576 | 524 | 78 | 0 | 0 |
| 54,577 | 54,676 | 526 | 80 | 0 | 0 |
| 54,677 | 54,776 | 528 | 82 | 0 | 0 |
| 54,777 | 54,876 | 530 | 84 | 0 | 0 |
| 54,877 | 54,976 | 532 | 86 | 0 | 0 |
| 54,977 | 55,076 | 534 | 88 | 0 | 0 |
| 55,077 | 55,176 | 536 | 90 | 0 | 0 |
| 55,177 | 55,276 | 538 | 92 | 0 | 0 |
| 55,277 | 55,376 | 540 | 94 | 0 | 0 |
| 55,377 | 55,476 | 542 | 96 | 0 | 0 |
| 55,477 | 55,576 | 544 | 98 | 0 | 0 |
| 55,577 | 55,676 | 546 | 100 | 0 | 0 |
| 55,677 | 55,776 | 548 | 102 | 0 | 0 |
| 55,777 | 55,876 | 550 | 104 | 0 | 0 |
| 55,877 | 55,976 | 552 | 106 | 0 | 0 |
| 55,977 | 56,076 | 554 | 108 | 0 | 0 |
| 56,077 | 56,176 | 556 | 110 | 0 | 0 |
| 56,177 | 56,276 | 558 | 112 | 0 | 0 |
| 56,277 | 56,376 | 560 | 114 | 0 | 0 |
| 56,377 | 56,476 | 562 | 116 | 0 | 0 |
| 56,477 | 56,576 | 564 | 118 | 0 | 0 |
| 56,577 | 56,676 | 566 | 120 | 0 | 0 |
| 56,677 | 56,776 | 568 | 122 | 0 | 0 |
| 56,777 | 56,876 | 570 | 124 | 0 | 0 |
| 56,877 | 56,976 | 572 | 126 | 0 | 0 |
| 56,977 | 57,076 | 574 | 128 | 0 | 0 |
| 57,077 | 57,176 | 576 | 130 | 0 | 0 |
| 57,177 | 57,276 | 578 | 132 | 0 | 0 |
| 57,277 | 57,376 | 580 | 134 | 0 | 0 |
| 57,377 | 57,476 | 582 | 136 | 0 | 0 |
| 57,477 | 57,576 | 584 | 138 | 0 | 0 |
| 57,577 | 57,676 | 586 | 140 | 0 | 0 |
| 57,677 | 57,776 | 588 | 142 | 0 | 0 |
| 57,777 | 57,876 | 590 | 144 | 0 | 0 |
| 57,877 | 57,976 | 592 | 146 | 0 | 0 |
| 57,977 | 58,076 | 594 | 148 | 0 | 0 |

Continued on next page.

2023 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 \$10,726 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 |
| 58,077 | 58,176 | 596 | 150 | 0 | 0 |
| 58,177 | 58,276 | 598 | 152 | 0 | 0 |
| 58,277 | 58,376 | 600 | 154 | 0 | 0 |
| 58,377 | 58,476 | 602 | 156 | 0 | 0 |
| 58,477 | 58,576 | 604 | 158 | 0 | 0 |
| 58,577 | 58,676 | 606 | 160 | 0 | 0 |
| 58,677 | 58,776 | 608 | 162 | 0 | 0 |
| 58,777 | 58,876 | 610 | 164 | 0 | 0 |
| 58,877 | 58,976 | 612 | 166 | 0 | 0 |
| 58,977 | 59,076 | 614 | 168 | 0 | 0 |
| 59,077 | 59,176 | 616 | 170 | 0 | 0 |
| 59,177 | 59,276 | 618 | 172 | 0 | 0 |
| 59,277 | 59,376 | 620 | 174 | 0 | 0 |
| 59,377 | 59,476 | 622 | 176 | 0 | 0 |
| 59,477 | 59,576 | 624 | 178 | 0 | 0 |
| 59,577 | 59,676 | 626 | 180 | 0 | 0 |
| 59,677 | 59,776 | 628 | 182 | 0 | 0 |
| 59,777 | 59,876 | 630 | 184 | 0 | 0 |
| 59,877 | 59,976 | 632 | 186 | 0 | 0 |
| 59,977 | 60,076 | 634 | 188 | 0 | 0 |
| 60,077 | 60,176 | 636 | 190 | 0 | 0 |
| 60,177 | 60,276 | 640 | 194 | 0 | 0 |
| 60,277 | 60,376 | 644 | 198 | 0 | 0 |
| 60,377 | 60,476 | 648 | 202 | 0 | 0 |
| 60,477 | 60,576 | 652 | 206 | 0 | 0 |
| 60,577 | 60,676 | 656 | 210 | 0 | 0 |
| 60,677 | 60,776 | 660 | 214 | 0 | 0 |
| 60,777 | 60,876 | 664 | 218 | 0 | 0 |
| 60,877 | 60,976 | 668 | 222 | 0 | 0 |
| 60,977 | 61,076 | 672 | 226 | 0 | 0 |
| 61,077 | 61,176 | 676 | 230 | 0 | 0 |
| 61,177 | 61,276 | 680 | 234 | 0 | 0 |
| 61,277 | 61,376 | 684 | 238 | 0 | 0 |
| 61,377 | 61,476 | 688 | 242 | 0 | 0 |
| 61,477 | 61,576 | 692 | 246 | 0 | 0 |
| 61,577 | 61,676 | 696 | 250 | 0 | 0 |
| 61,677 | 61,776 | 700 | 254 | 0 | 0 |
| 61,777 | 61,876 | 704 | 258 | 0 | 0 |
| 61,877 | 61,976 | 708 | 262 | 0 | 0 |
| 61,977 | 62,076 | 712 | 266 | 0 | 0 |
| 62,077 | 62,176 | 716 | 270 | 0 | 0 |
| 62,177 | 62,276 | 720 | 274 | 0 | 0 |
| 62,277 | 62,376 | 724 | 278 | 0 | 0 |
| 62,377 | 62,476 | 728 | 282 | 0 | 0 |
| 62,477 | 62,576 | 732 | 286 | 0 | 0 |
| 62,577 | 62,676 | 736 | 290 | 0 | 0 |
| 62,677 | 62,776 | 740 | 294 | 0 | 0 |
| 62,777 | 62,876 | 744 | 298 | 0 | 0 |
| 62,877 | 62,976 | 748 | 302 | 0 | 0 |
| 62,977 | 63,076 | 752 | 306 | 0 | 0 |
| 63,077 | 63,176 | 756 | 310 | 0 | 0 |
| 63,177 | 63,276 | 760 | 314 | 0 | 0 |
| 63,277 | 63,376 | 764 | 318 | 0 | 0 |
| 63,377 | 63,476 | 768 | 322 | 0 | 0 |
| 63,477 | 63,576 | 772 | 326 | 0 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 63,577 | 63,676 | 776 | 330 | 0 | 0 |
| 63,677 | 63,776 | 780 | 334 | 0 | 0 |
| 63,777 | 63,876 | 784 | 338 | 0 | 0 |
| 63,877 | 63,976 | 788 | 342 | 0 | 0 |
| 63,977 | 64,076 | 792 | 346 | 0 | 0 |
| 64,077 | 64,176 | 796 | 350 | 0 | 0 |
| 64,177 | 64,276 | 800 | 354 | 0 | 0 |
| 64,277 | 64,376 | 804 | 358 | 0 | 0 |
| 64,377 | 64,476 | 808 | 362 | 0 | 0 |
| 64,477 | 64,576 | 812 | 366 | 0 | 0 |
| 64,577 | 64,676 | 816 | 370 | 0 | 0 |
| 64,677 | 64,776 | 820 | 374 | 0 | 0 |
| 64,777 | 64,876 | 824 | 378 | 0 | 0 |
| 64,877 | 64,976 | 828 | 382 | 0 | 0 |
| 64,977 | 65,076 | 832 | 386 | 0 | 0 |
| 65,077 | 65,176 | 836 | 390 | 0 | 0 |
| 65,177 | 65,276 | 840 | 394 | 0 | 0 |
| 65,277 | 65,376 | 844 | 398 | 0 | 0 |
| 65,377 | 65,476 | 848 | 402 | 0 | 0 |
| 65,477 | 65,576 | 852 | 406 | 0 | 0 |
| 65,577 | 65,676 | 856 | 410 | 0 | 0 |
| 65,677 | 65,776 | 860 | 414 | 0 | 0 |
| 65,777 | 65,876 | 864 | 418 | 0 | 0 |
| 65,877 | 65,976 | 868 | 422 | 0 | 0 |
| 65,977 | 66,076 | 872 | 426 | 0 | 0 |
| 66,077 | 66,176 | 876 | 430 | 0 | 0 |
| 66,177 | 66,276 | 880 | 434 | 0 | 0 |
| 66,277 | 66,376 | 884 | 438 | 0 | 0 |
| 66,377 | 66,476 | 888 | 442 | 0 | 0 |
| 66,477 | 66,576 | 892 | 446 | 0 | 0 |
| 66,577 | 66,676 | 896 | 450 | 4 | 0 |
| 66,677 | 66,776 | 900 | 454 | 8 | 0 |
| 66,777 | 66,876 | 904 | 458 | 12 | 0 |
| 66,877 | 66,976 | 908 | 462 | 16 | 0 |
| 66,977 | 67,076 | 912 | 466 | 20 | 0 |
| 67,077 | 67,176 | 916 | 470 | 24 | 0 |
| 67,177 | 67,276 | 920 | 474 | 28 | 0 |
| 67,277 | 67,376 | 924 | 478 | 32 | 0 |
| 67,377 | 67,476 | 928 | 482 | 36 | 0 |
| 67,477 | 67,576 | 932 | 486 | 40 | 0 |
| 67,577 | 67,676 | 936 | 490 | 44 | 0 |
| 67,677 | 67,776 | 940 | 494 | 48 | 0 |
| 67,777 | 67,876 | 944 | 498 | 52 | 0 |
| 67,877 | 67,976 | 948 | 502 | 56 | 0 |
| 67,977 | 68,076 | 952 | 506 | 60 | 0 |
| 68,077 | 68,176 | 956 | 510 | 64 | 0 |
| 68,177 | 68,276 | 960 | 514 | 68 | 0 |
| 68,277 | 68,376 | 964 | 518 | 72 | 0 |
| 68,377 | 68,476 | 968 | 522 | 76 | 0 |
| 68,477 | 68,576 | 972 | 526 | 80 | 0 |
| 68,577 | 68,676 | 976 | 530 | 84 | 0 |
| 68,677 | 68,776 | 980 | 534 | 88 | 0 |
| 68,777 | 68,876 | 984 | 538 | 92 | 0 |
| 68,877 | 68,976 | 988 | 542 | 96 | 0 |
| 68,977 | 69,076 | 992 | 546 | 100 | 0 |

| If Your Income Is... | | Number of Dependents | | | |
|----------------------|--------------|----------------------|-----|-----|---|
| At Least | But Not Over | 0 | 1 | 2 | 3 |
| 69,077 | 69,176 | 996 | 550 | 104 | 0 |
| 69,177 | 69,276 | 1,000 | 554 | 108 | 0 |
| 69,277 | 69,376 | 1,004 | 558 | 112 | 0 |
| 69,377 | 69,476 | 1,008 | 562 | 116 | 0 |
| 69,477 | 69,576 | 1,012 | 566 | 120 | 0 |
| 69,577 | 69,676 | 1,016 | 570 | 124 | 0 |
| 69,677 | 69,776 | 1,020 | 574 | 128 | 0 |
| 69,777 | 69,876 | 1,024 | 578 | 132 | 0 |
| 69,877 | 69,976 | 1,028 | 582 | 136 | 0 |
| 69,977 | 70,076 | 1,032 | 586 | 140 | 0 |
| 70,077 | 70,176 | 1,036 | 590 | 144 | 0 |
| 70,177 | 70,276 | 1,040 | 594 | 148 | 0 |
| 70,277 | 70,376 | 1,044 | 598 | 152 | 0 |
| 70,377 | 70,476 | 1,048 | 602 | 156 | 0 |
| 70,477 | 70,576 | 1,052 | 606 | 160 | 0 |
| 70,577 | 70,676 | 1,056 | 610 | 164 | 0 |
| 70,677 | 70,776 | 1,060 | 614 | 168 | 0 |
| 70,777 | 70,876 | 1,064 | 618 | 172 | 0 |
| 70,877 | 70,976 | 1,068 | 622 | 176 | 0 |
| 70,977 | 71,076 | 1,072 | 626 | 180 | 0 |
| 71,077 | 71,176 | 1,076 | 630 | 184 | 0 |
| 71,177 | 71,276 | 1,080 | 634 | 188 | 0 |
| 71,277 | 71,376 | 1,084 | 638 | 192 | 0 |
| 71,377 | 71,476 | 1,088 | 642 | 196 | 0 |
| 71,477 | 71,576 | 1,092 | 646 | 200 | 0 |
| 71,577 | 71,676 | 1,096 | 650 | 204 | 0 |
| 71,677 | 71,776 | 1,100 | 654 | 208 | 0 |
| 71,777 | 71,876 | 1,104 | 658 | 212 | 0 |
| 71,877 | 71,976 | 1,108 | 662 | 216 | 0 |
| 71,977 | 72,076 | 1,112 | 666 | 220 | 0 |
| 72,077 | 72,176 | 1,116 | 670 | 224 | 0 |
| 72,177 | 72,276 | 1,120 | 674 | 228 | 0 |
| 72,277 | 72,376 | 1,124 | 678 | 232 | 0 |
| 72,377 | 72,476 | 1,128 | 682 | 236 | 0 |
| 72,477 | 72,576 | 1,132 | 686 | 240 | 0 |
| 72,577 | 72,676 | 1,136 | 690 | 244 | 0 |
| 72,677 | 72,776 | 1,140 | 694 | 248 | 0 |
| 72,777 | 72,876 | 1,144 | 698 | 252 | 0 |
| 72,877 | 72,976 | 1,148 | 702 | 256 | 0 |
| 72,977 | 73,076 | 1,152 | 706 | 260 | 0 |
| 73,077 | 73,176 | 1,156 | 710 | 264 | 0 |
| 73,177 | 73,276 | 1,160 | 714 | 268 | 0 |
| 73,277 | 73,376 | 1,164 | 718 | 272 | 0 |
| 73,377 | 73,476 | 1,168 | 722 | 276 | 0 |
| 73,477 | 73,576 | 1,172 | 726 | 280 | 0 |
| 73,577 | 73,676 | 1,176 | 730 | 284 | 0 |
| 73,677 | 73,776 | 1,180 | 734 | 288 | 0 |
| 73,777 | 73,876 | 1,184 | 738 | 292 | 0 |
| 73,877 | 73,976 | 1,188 | 742 | 296 | 0 |
| 73,977 | 74,076 | 1,192 | 746 | 300 | 0 |
| 74,077 | 74,176 | 1,196 | 750 | 304 | 0 |
| 74,177 | 74,276 | 1,200 | 754 | 308 | 0 |
| 74,277 | 74,376 | 1,204 | 758 | 312 | 0 |
| 74,377 | 74,476 | 1,209 | 763 | 317 | 0 |
| 74,477 | 74,576 | 1,215 | 769 | 323 | 0 |

Continued on next page.

2023 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 \$10,726 for your standard deduction, \$144 for your personal exemption credit, and \$446 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 | |
| 91,077 | 91,176 | 2,244 | 1,798 | 1,352 | 906 | |
| 91,177 | 91,276 | 2,252 | 1,806 | 1,360 | 914 | |
| 91,277 | 91,376 | 2,260 | 1,814 | 1,368 | 922 | |
| 91,377 | 91,476 | 2,268 | 1,822 | 1,376 | 930 | |
| 91,477 | 91,576 | 2,276 | 1,830 | 1,384 | 938 | |
| 91,577 | 91,676 | 2,284 | 1,838 | 1,392 | 946 | |
| 91,677 | 91,776 | 2,292 | 1,846 | 1,400 | 954 | |
| 91,777 | 91,876 | 2,300 | 1,854 | 1,408 | 962 | |
| 91,877 | 91,976 | 2,308 | 1,862 | 1,416 | 970 | |
| 91,977 | 92,076 | 2,316 | 1,870 | 1,424 | 978 | |
| 92,077 | 92,176 | 2,324 | 1,878 | 1,432 | 986 | |
| 92,177 | 92,276 | 2,332 | 1,886 | 1,440 | 994 | |
| 92,277 | 92,376 | 2,340 | 1,894 | 1,448 | 1,002 | |
| 92,377 | 92,476 | 2,348 | 1,902 | 1,456 | 1,010 | |
| 92,477 | 92,576 | 2,356 | 1,910 | 1,464 | 1,018 | |
| 92,577 | 92,676 | 2,364 | 1,918 | 1,472 | 1,026 | |
| 92,677 | 92,776 | 2,372 | 1,926 | 1,480 | 1,034 | |
| 92,777 | 92,876 | 2,380 | 1,934 | 1,488 | 1,042 | |
| 92,877 | 92,976 | 2,388 | 1,942 | 1,496 | 1,050 | |
| 92,977 | 93,076 | 2,396 | 1,950 | 1,504 | 1,058 | |
| 93,077 | 93,176 | 2,404 | 1,958 | 1,512 | 1,066 | |
| 93,177 | 93,276 | 2,412 | 1,966 | 1,520 | 1,074 | |
| 93,277 | 93,376 | 2,420 | 1,974 | 1,528 | 1,082 | |
| 93,377 | 93,476 | 2,428 | 1,982 | 1,536 | 1,090 | |
| 93,477 | 93,576 | 2,436 | 1,990 | 1,544 | 1,098 | |
| 93,577 | 93,676 | 2,444 | 1,998 | 1,552 | 1,106 | |
| 93,677 | 93,776 | 2,452 | 2,006 | 1,560 | 1,114 | |
| 93,777 | 93,876 | 2,460 | 2,014 | 1,568 | 1,122 | |
| 93,877 | 93,976 | 2,468 | 2,022 | 1,576 | 1,130 | |
| 93,977 | 94,076 | 2,476 | 2,030 | 1,584 | 1,138 | |
| 94,077 | 94,176 | 2,484 | 2,038 | 1,592 | 1,146 | |
| 94,177 | 94,276 | 2,492 | 2,046 | 1,600 | 1,154 | |
| 94,277 | 94,376 | 2,500 | 2,054 | 1,608 | 1,162 | |
| 94,377 | 94,476 | 2,508 | 2,062 | 1,616 | 1,170 | |
| 94,477 | 94,576 | 2,516 | 2,070 | 1,624 | 1,178 | |
| 94,577 | 94,676 | 2,524 | 2,078 | 1,632 | 1,186 | |
| 94,677 | 94,776 | 2,532 | 2,086 | 1,640 | 1,194 | |
| 94,777 | 94,876 | 2,540 | 2,094 | 1,648 | 1,202 | |
| 94,877 | 94,976 | 2,548 | 2,102 | 1,656 | 1,210 | |
| 94,977 | 95,076 | 2,556 | 2,110 | 1,664 | 1,218 | |
| 95,077 | 95,176 | 2,564 | 2,118 | 1,672 | 1,226 | |
| 95,177 | 95,276 | 2,572 | 2,126 | 1,680 | 1,234 | |
| 95,277 | 95,376 | 2,580 | 2,134 | 1,688 | 1,242 | |
| 95,377 | 95,476 | 2,588 | 2,142 | 1,696 | 1,250 | |
| 95,477 | 95,576 | 2,596 | 2,150 | 1,704 | 1,258 | |
| 95,577 | 95,676 | 2,604 | 2,158 | 1,712 | 1,266 | |
| 95,677 | 95,776 | 2,612 | 2,166 | 1,720 | 1,274 | |
| 95,777 | 95,876 | 2,620 | 2,174 | 1,728 | 1,282 | |
| 95,877 | 95,976 | 2,628 | 2,182 | 1,736 | 1,290 | |
| 95,977 | 96,076 | 2,636 | 2,190 | 1,744 | 1,298 | |
| 96,077 | 96,176 | 2,644 | 2,198 | 1,752 | 1,306 | |
| 96,177 | 96,276 | 2,652 | 2,206 | 1,760 | 1,314 | |
| 96,277 | 96,376 | 2,660 | 2,214 | 1,768 | 1,322 | |
| 96,377 | 96,476 | 2,668 | 2,222 | 1,776 | 1,330 | |
| 96,477 | 96,576 | 2,676 | 2,230 | 1,784 | 1,338 | |

| If Your Income Is... | | Number of Dependents | | | | |
|----------------------|--------------|----------------------|-------|-------|-------|--|
| At Least | But Not Over | 0 | 1 | 2 | 3 | |
| 96,577 | 96,676 | 2,684 | 2,238 | 1,792 | 1,346 | |
| 96,677 | 96,776 | 2,692 | 2,246 | 1,800 | 1,354 | |
| 96,777 | 96,876 | 2,700 | 2,254 | 1,808 | 1,362 | |
| 96,877 | 96,976 | 2,708 | 2,262 | 1,816 | 1,370 | |
| 96,977 | 97,076 | 2,716 | 2,270 | 1,824 | 1,378 | |
| 97,077 | 97,176 | 2,724 | 2,278 | 1,832 | 1,386 | |
| 97,177 | 97,276 | 2,732 | 2,286 | 1,840 | 1,394 | |
| 97,277 | 97,376 | 2,740 | 2,294 | 1,848 | 1,402 | |
| 97,377 | 97,476 | 2,748 | 2,302 | 1,856 | 1,410 | |
| 97,477 | 97,576 | 2,756 | 2,310 | 1,864 | 1,418 | |
| 97,577 | 97,676 | 2,764 | 2,318 | 1,872 | 1,426 | |
| 97,677 | 97,776 | 2,772 | 2,326 | 1,880 | 1,434 | |
| 97,777 | 97,876 | 2,780 | 2,334 | 1,888 | 1,442 | |
| 97,877 | 97,976 | 2,788 | 2,342 | 1,896 | 1,450 | |
| 97,977 | 98,076 | 2,796 | 2,350 | 1,904 | 1,458 | |
| 98,077 | 98,176 | 2,804 | 2,358 | 1,912 | 1,466 | |
| 98,177 | 98,276 | 2,812 | 2,366 | 1,920 | 1,474 | |
| 98,277 | 98,376 | 2,820 | 2,374 | 1,928 | 1,482 | |
| 98,377 | 98,476 | 2,828 | 2,382 | 1,936 | 1,490 | |
| 98,477 | 98,576 | 2,836 | 2,390 | 1,944 | 1,498 | |
| 98,577 | 98,676 | 2,844 | 2,398 | 1,952 | 1,506 | |
| 98,677 | 98,776 | 2,852 | 2,406 | 1,960 | 1,514 | |
| 98,777 | 98,876 | 2,860 | 2,414 | 1,968 | 1,522 | |
| 98,877 | 98,976 | 2,868 | 2,422 | 1,976 | 1,530 | |
| 98,977 | 99,076 | 2,876 | 2,430 | 1,984 | 1,538 | |
| 99,077 | 99,176 | 2,884 | 2,438 | 1,992 | 1,546 | |
| 99,177 | 99,276 | 2,892 | 2,446 | 2,000 | 1,554 | |
| 99,277 | 99,376 | 2,900 | 2,454 | 2,008 | 1,562 | |
| 99,377 | 99,476 | 2,908 | 2,462 | 2,016 | 1,570 | |
| 99,477 | 99,576 | 2,916 | 2,470 | 2,024 | 1,578 | |
| 99,577 | 99,676 | 2,924 | 2,478 | 2,032 | 1,586 | |
| 99,677 | 99,776 | 2,932 | 2,486 | 2,040 | 1,594 | |
| 99,777 | 99,876 | 2,940 | 2,494 | 2,048 | 1,602 | |
| 99,877 | 99,976 | 2,948 | 2,502 | 2,056 | 1,610 | |
| 99,977 | 100,000 | 2,956 | 2,510 | 2,064 | 1,618 | |

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

Frequently Asked Questions

(Go to ftb.ca.gov for more 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 \$21,561
- California adjusted gross income is more than \$17,249

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

- Gross income is more than \$43,127
- California adjusted gross income is more than \$34,503

Qualifying surviving spouse/RDP and either of the following apply:

- Gross income is more than \$36,428
- California adjusted gross income is more than \$32,116

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 \$ 5,013
Married/RDP filing jointly, head of household,
or qualifying surviving spouse/RDP \$10,376
The amounts above represent the standard deduction minus \$350.

Get Form 540 at ftb.ca.gov/forms or file online through **CalFile** or **e-file**. See “Steps to Determine Filing Requirements.”

2. How can I get help?

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

3. When do I have to file?

File and pay by April 15, 2024, but if you cannot file by that date, you get an automatic paperless extension to file by October 15, 2024. Any tax due must be paid by April 15, 2024, 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. Also, see “Paying Your Taxes” for information regarding a one-time timeliness penalty abatement.

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

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

If all your federal Forms W-2 were not received by January 31, 2024, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at ftb.ca.gov. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 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 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. Also, see “Paying Your Taxes,” for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I check on the status of my refund?

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

9. How long do I keep my tax records?

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

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

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

11. The 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 94267-0001

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.”

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 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 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 FTB'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)

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/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?
- 506 How do I get information about my Form 1099-G?
- 619 How do I report a change of address?

Code California Tax 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
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 914 California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
- 948 FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 938 FTB 3514, California Earned Income Tax Credit Booklet
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- 939 FTB 3532, Head of Household Filing Status Schedule
- 949 FTB 3567, Installment Agreement Request
- 943 FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, Tax Information for Head of Household Filing Status

General Phone Service

Telephone assistance is available year-round from 8 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

California

Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 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

Servicio de

Retransmisión

de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

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Visit our website:

ftb.ca.gov

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