

2023**Underpayment of Estimated Tax by
Farmers and Fishermen****5805F****Attach this form to the back of your Form 540, Form 540NR, or Form 541, even if you do not owe a penalty.**

Name(s) as shown on return

Your SSN or ITIN

Part I Figure Your Underpayment.

- 1** 2023 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. **1** _____ | 00
- 2** 2023 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. **2** _____ | 00
- 3** Subtract line 2 from line 1. **3** _____ | 00
- 4** Multiply line 3 by 66²/₃% (.6667). **4** _____ | 00
- 5** 2023 withholding taxes from Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31. **5** _____ | 00
- 6** Subtract line 5 from line 3. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. **6** _____ | 00
- 7** 2022 tax after credits from Form 540, line 48, line 61, line 62, and any IRC Section 453A interest from line 63; Form 540NR, line 63, line 71, line 72, and any IRC Section 453A interest from line 73; or Form 541, line 28. (If you did not file a return for 2022 or if your 2022 taxable year was less than 12 months, do not complete line 7 through line 9. Instead, enter the amount from line 4 on line 10.) **7** _____ | 00
- 8** 2022 tax on lump-sum distributions and accumulation distribution of trusts from Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. **8** _____ | 00
- 9** Subtract line 8 from line 7. If less than \$500 (\$250 if married/RDP filing separately), **STOP**. You do not owe a penalty. **9** _____ | 00
- 10** Enter the smaller of line 4 or line 9. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married filing a separate return, use line 4.) **10** _____ | 00
- 11** 2023 withholding taxes and estimated tax payments made on or before January 16, 2024, from Form 540, line 71, line 72, line 73, and line 74; Form 540NR, line 81, line 82, line 83, and line 84; or Form 541, line 29, line 31, and line 32. **11** _____ | 00
- 12** Underpayment. Subtract line 11 from line 10. If zero or less, you do not owe a penalty. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. **12** _____ | 00

Part II Figure Your Penalty.

- 13** Enter the date (mm/dd/yyyy) the amount on line 12 was paid or April 15, 2024, whichever is earlier. **13** _____
- 14** Number of days after January 15, 2024, to and including the date on line 13. **14** _____
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 15** Penalty: $\frac{\text{Number of days on line 14}}{366} \times .07 \times \text{underpayment on line 12}$. Enter the result here.
If you are requesting a waiver, go to line 16. Otherwise, enter this amount on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box on that line to show that form FTB 5805F is attached to the return. ☒ **15** _____ | 00
Note: A year is 365 days, a leap year is 366 days.
- 16** To request a waiver, check the box on this line and provide an explanation below. Be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. See General Information E. ☒ **16** ☐ _____ | 00