CALIFORNIA
540 2EZ Forms & Instructions

2024
Personal Income Tax Booklet

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Table of Contents

What's New and Other Important Information for 2024

2024 Tax Law Changes/What's New

Postponement of Certain Tax-Related Deadlines – Beginning on or after June 27, 2024, the Director of Finance shall determine when Internal Revenue Code Section 7508A, related to postponement of certain federal tax-related deadlines, applies for California purposes to a taxpayer affected by a state of emergency declared by the Governor or a federally declared disaster. Impacted taxpayers can request an additional relief period if the state postponement period expires before the federal postponement period by filing form FTB 3872, California Disaster Relief Request for Postponement of Tax Deadlines. For more information, get form FTB 3872 and see California Revenue and Taxation Code (R&TC) Section 18572.

Voluntary Contributions – You may contribute to the following new funds:

- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund
- California ALS Research Network Voluntary Tax Contribution Fund

Other Important Information

Young Child Tax Credit Expansion – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California Earned Income Tax Credit (EITC) but the individual has earned income of zero dollars or less, does not have net losses in excess of $34,602 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of $34,602 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 $1,154 and the credit amount phases out as earned income exceeds the threshold amount of $26,626, and completely phases out at $31,951. For more information, see specific line instructions for Form 540 2EZ, California Resident Income Tax Return, line 23c, and get form FTB 3514, see R&TC Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

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 EITC and 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 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 (excluding vehicles, vessels, and aircraft) 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.

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 specific line instructions for Form 540 2EZ, Paying Your Taxes section, and R&TC Section 19132.5.

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 2024 Amended Return."

No-cost or Low-cost Health Care Coverage Information – For taxable years beginning on or after January 1, 2023, we added a 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 specific line instructions for Form 540 2EZ, Health Care Coverage Information section.

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** and choose topic **601**, get the federal income tax booklet, or go to **irs.gov** and search for **eitc 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.

Qualifying to Use Form 540 2EZ

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

General	• California resident entire year	• Not blind
Filing Status	• Single • Married/RDP filing jointly	• Head of household • Qualifying surviving spouse/RDP
You May	• 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, 2025, you are considered to be age 65 on December 31, 2024.	
Dependents	0 – 3 allowed	
Types of Income	• 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	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying surviving spouse/RDP) Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.	
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	• Personal exemption (see Note below) • Up to three dependent exemptions	• Senior exemption
Credits	• 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 $18,390.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to $36,730.
- You are head of household and your total income is less than or equal to $26,030.
- 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 12/31/24, my filing status was:	and on 12/31/24, my age was: (If your 65th birthday is on January 1, 2025, you are considered to be age 65 on December 31, 2024.)	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 65 or older	22,273 29,723	37,640 41,248	49,165 50,468	17,818 25,268	33,185 36,793	44,710 46,013
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	44,550 52,000 59,450	59,917 63,525 70,975	71,442 72,745 80,195	35,642 43,092 50,542	51,009 54,617 62,067	62,534 63,837 71,287
Qualifying surviving spouse/RDP	Under 65 65 or older		37,640 41,248	49,165 50,468		33,185 36,793	44,710 46,013
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

2024 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, California Resident Income Tax Return. 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 2024. 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 2023.
- 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.

Caution: Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the Franchise Tax Board (FTB), and Side 5 must be signed.

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 2024 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 2023 tax return under a different last name, write the last name **only** from the 2023 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, 2024:

- 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, 2024, and did not remarry or enter into another RDP in 2024 (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, 2024, even if you did not live with your spouse/RDP at the end of 2024.
- Your spouse/RDP died in 2024 and you did not remarry or enter into another RDP in 2024.
- Your spouse/RDP died in 2025 before the 2024 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, 2024.
- You paid more than one-half the cost of keeping up your home for the year in 2024.
- 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 2022 or 2023, and you did not remarry or enter into another RDP in 2024.
- 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 2024:
  - The child had gross income of $5,050 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 2024. 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	$18,390
Married/RDP filing jointly or Qualifying surviving spouse/RDP	$36,730
Head of Household	$26,030

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

Single. . . . . $ 5,090

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP $10,630

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.

If you are married or in an RDP and file a joint return, you can be claimed as a dependent on someone else's return if you file the joint return only to claim a refund of withheld income tax or estimated tax paid.

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, 2025, you are considered to be age 65 on December 31, 2024.

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 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 2024 tax return, they may amend their 2024 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 2024 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.

✓ Tip **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 . . . .
   • Married/RDP filing jointly or Qualifying
     surviving spouse/RDP, go to page 29 . . . .   1._____
   • Head of household, go to page 40. . . . .

2. • If single or head of household, enter $149 . . . . . .
   • If married/RDP and both spouses/RDPs
     can be claimed as a dependent by
     another taxpayer, enter $298 . . . .   2._____
   • If married/RDP and only one spouse/RDP
     can be claimed, enter $149 . . . .
   • If qualifying surviving spouse/RDP, enter $298 . .

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 $149. If you entered 2 in the box on line 7, enter $298.

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 made 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 used 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 (TTY: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 (excluding vehicles, vessels, and aircraft) 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 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 (TTY: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 0.00009)			

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 2024. 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, Side 3 and Side 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 447. 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, 2025, 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, we may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. 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 "2024 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.

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 2024 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 2025 tax return. This is April 15, 2026, 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, and Side 5 must be signed.

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

✓Tip   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.**

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1. Were you a resident of California for the entire year in 2024?

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 2024 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.

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2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $52,421 or less if single; or
- $104,842 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.

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3. Did you pay rent, for at least half of 2024, 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.

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4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2024?

NO. Go to question 6. | **YES.** Go to question 5.

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5. For more than half the year in 2024, 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.

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6. Was the property you rented exempt from property tax in 2024?

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.

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7. Did you claim the homeowner's property tax exemption anytime during 2024?

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.

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8. Were you single in 2024?

YES. Go to question 11. | **NO.** Go to question 9.

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9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2024?

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.

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10. Did you and your spouse/RDP maintain separate residences for the entire year in 2024?

YES. Go to question 11. | **NO.** Stop here. You do not qualify for this credit.

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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 2024, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2024 (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, 2025, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $298 or $149 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 **cbcrp.org**. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Voluntary Tax Contribution Fund – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Voluntary Tax Contribution Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 410, California Sea Otter Voluntary Tax Contribution Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Voluntary Tax Contribution Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 422, School Supplies for Homeless Children 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 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund – Contributions will be used to fund programs designed to prevent and eliminate cat and dog homelessness, including spay and neuter programs.

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 rehabilitation of injured, sick, or orphaned native wildlife and for wildlife conservation education.

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.

Code 447, California ALS Research Network Voluntary Tax Contribution Fund – Contributions will be used to support the collaboration of clinicians, scientists, and academic and industry research organizations relating to the cure, screening, and treatment of amyotrophic lateral sclerosis (ALS).

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 through 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 (TTY: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 2024 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 addess, 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 does 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 2024 tax return, you may amend the 2024 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 l 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.

☐ Check here if this is an AMENDED return.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	☐ **A**

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	☐ **R**

Additional information (see instructions)

RP

Street address (number and street) or PO box	Apt. no/ste. no.	PMB/private mailbox

City (If you have a foreign address, see instructions)	State	ZIP code

Foreign country name	Foreign province/state/county	Foreign postal code

Date of Birth

● Your DOB (mm/dd/yyyy) ☐

● Spouse's/RDP's DOB (mm/dd/yyyy) ☐

Prior Name

● Your prior name (see instructions) ☐

● Spouse's/RDP's prior name (see instructions) ☐

Principal Residence

● Enter your county at time of filing (see instructions) ☐

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

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

● Street address (number and street) (If foreign address, see instructions.) ☐   ● Apt. no./ste.no. ☐

● City ☐   ● State ☐   ● ZIP code ☐

Filing Status

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

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

1 ☐ Single

5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died. ☐

2 ☐ Married/RDP filing jointly (even if only one spouse/RDP had income)

See instructions. ☐

4 ☐ Head of household. **STOP!** See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here.
See instructions . . . . ● **6** ☐

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 ◉		◉	◉
Last Name ◉		◉	◉
SSN (see instructions) ●		●	●
Dependent's relationship to you ◉		◉	◉

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 $149. If you entered 2 in the box on line 7, enter $298. . . . . ◉ **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

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. . . . . ● ☐
If you did not check the box, see instructions.
Individual Shared Responsibility (ISR) Penalty. See instructions . . . . ● **27** _____.00

Overpaid Tax/Tax Due

28 Payments balance. If line 25 is more than line 26, subtract line 26 from line 25. . . . ◉ **28** _____.00

29 **Use Tax balance.** If line 26 is more than line 25, subtract line 25 from line 26. . . . . ◉ **29** _____.00

30 Payments after Individual Shared Responsibility Penalty. If line 28 is more than
line 27, subtract line 27 from line 28. . . . . ◉ **30** _____.00

31 Individual Shared Responsibility Penalty balance. If line 27 is more than line 28,
subtract line 28 from line 27. . . . . ◉ **31** _____.00

32 Overpaid tax. If line 30 is more than line 21, subtract line 21 from line 30. . . . . ● **32** _____.00

33 Tax due. If line 30 is less than line 21, subtract line 30 from line 21.
See instructions. . . . . ◉ **33** _____.00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions . . . . ●	400	_____.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. . . . . . . ●	401	_____.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . ●	403	_____.00
California Breast Cancer Research Voluntary Tax Contribution Fund. . . . . ●	405	_____.00
California Firefighters' Memorial Voluntary Tax Contribution Fund. . . . . ●	406	_____.00
Emergency Food for Families Voluntary Tax Contribution Fund. . . . . ●	407	_____.00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . . ●	408	_____.00
California Sea Otter Voluntary Tax Contribution Fund. . . . . ●	410	_____.00
California Cancer Research Voluntary Tax Contribution Fund. . . . . ●	413	_____.00
School Supplies for Homeless Children Voluntary Tax Contribution Fund . . . . ●	422	_____.00
State Parks Protection Fund/Parks Pass Purchase . . . . ●	423	_____.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . ●	424	_____.00
Keep Arts in Schools Voluntary Tax Contribution Fund. ●	425	_____.00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund. . . ●	431	_____.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund. . . . . ●	438	_____.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . ●	439	_____.00

Your name: [   ] Your SSN or ITIN: [   ]

Contributions

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

California ALS Research Network Voluntary Tax Contribution Fund ....● **447** [   ].00

34 Add amounts in code 400 through code 447. 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
[   ]   ☐ Checking   [   ]   [   ].00
                         ☐ 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
[   ]   ☐ Checking   [   ]   [   ].00
                         ☐ 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: [   ]

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
[   ]

333   3115243   Form 540 2EZ 2024 **Side 5**

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ftb.ca.gov

This table gives you credit of $5,540 for your standard deduction, $149 for your personal exemption credit, and $461 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				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
0	18,390	0	0	0	0	23,791	23,890	109	0	0	0	29,291	29,390	219	0	0	0
18,391	18,490	1	0	0	0	23,891	23,990	111	0	0	0	29,391	29,490	221	0	0	0
18,491	18,590	3	0	0	0	23,991	24,090	113	0	0	0	29,491	29,590	223	0	0	0
18,591	18,690	5	0	0	0	24,091	24,190	115	0	0	0	29,591	29,690	225	0	0	0
18,691	18,790	7	0	0	0	24,191	24,290	117	0	0	0	29,691	29,790	227	0	0	0
18,791	18,890	9	0	0	0	24,291	24,390	119	0	0	0	29,791	29,890	229	0	0	0
18,891	18,990	11	0	0	0	24,391	24,490	121	0	0	0	29,891	29,990	231	0	0	0
18,991	19,090	13	0	0	0	24,491	24,590	123	0	0	0	29,991	30,090	233	0	0	0
19,091	19,190	15	0	0	0	24,591	24,690	125	0	0	0	30,091	30,190	235	0	0	0
19,191	19,290	17	0	0	0	24,691	24,790	127	0	0	0	30,191	30,290	237	0	0	0
19,291	19,390	19	0	0	0	24,791	24,890	129	0	0	0	30,291	30,390	239	0	0	0
19,391	19,490	21	0	0	0	24,891	24,990	131	0	0	0	30,391	30,490	241	0	0	0
19,491	19,590	23	0	0	0	24,991	25,090	133	0	0	0	30,491	30,590	243	0	0	0
19,591	19,690	25	0	0	0	25,091	25,190	135	0	0	0	30,591	30,690	245	0	0	0
19,691	19,790	27	0	0	0	25,191	25,290	137	0	0	0	30,691	30,790	247	0	0	0
19,791	19,890	29	0	0	0	25,291	25,390	139	0	0	0	30,791	30,890	249	0	0	0
19,891	19,990	31	0	0	0	25,391	25,490	141	0	0	0	30,891	30,990	251	0	0	0
19,991	20,090	33	0	0	0	25,491	25,590	143	0	0	0	30,991	31,090	253	0	0	0
20,091	20,190	35	0	0	0	25,591	25,690	145	0	0	0	31,091	31,190	257	0	0	0
20,191	20,290	37	0	0	0	25,691	25,790	147	0	0	0	31,191	31,290	261	0	0	0
20,291	20,390	39	0	0	0	25,791	25,890	149	0	0	0	31,291	31,390	265	0	0	0
20,391	20,490	41	0	0	0	25,891	25,990	151	0	0	0	31,391	31,490	269	0	0	0
20,491	20,590	43	0	0	0	25,991	26,090	153	0	0	0	31,491	31,590	273	0	0	0
20,591	20,690	45	0	0	0	26,091	26,190	155	0	0	0	31,591	31,690	277	0	0	0
20,691	20,790	47	0	0	0	26,191	26,290	157	0	0	0	31,691	31,790	281	0	0	0
20,791	20,890	49	0	0	0	26,291	26,390	159	0	0	0	31,791	31,890	285	0	0	0
20,891	20,990	51	0	0	0	26,391	26,490	161	0	0	0	31,891	31,990	289	0	0	0
20,991	21,090	53	0	0	0	26,491	26,590	163	0	0	0	31,991	32,090	293	0	0	0
21,091	21,190	55	0	0	0	26,591	26,690	165	0	0	0	32,091	32,190	297	0	0	0
21,191	21,290	57	0	0	0	26,691	26,790	167	0	0	0	32,191	32,290	301	0	0	0
21,291	21,390	59	0	0	0	26,791	26,890	169	0	0	0	32,291	32,390	305	0	0	0
21,391	21,490	61	0	0	0	26,891	26,990	171	0	0	0	32,391	32,490	309	0	0	0
21,491	21,590	63	0	0	0	26,991	27,090	173	0	0	0	32,491	32,590	313	0	0	0
21,591	21,690	65	0	0	0	27,091	27,190	175	0	0	0	32,591	32,690	317	0	0	0
21,691	21,790	67	0	0	0	27,191	27,290	177	0	0	0	32,691	32,790	321	0	0	0
21,791	21,890	69	0	0	0	27,291	27,390	179	0	0	0	32,791	32,890	325	0	0	0
21,891	21,990	71	0	0	0	27,391	27,490	181	0	0	0	32,891	32,990	329	0	0	0
21,991	22,090	73	0	0	0	27,491	27,590	183	0	0	0	32,991	33,090	333	0	0	0
22,091	22,190	75	0	0	0	27,591	27,690	185	0	0	0	33,091	33,190	337	0	0	0
22,191	22,290	77	0	0	0	27,691	27,790	187	0	0	0	33,191	33,290	341	0	0	0
22,291	22,390	79	0	0	0	27,791	27,890	189	0	0	0	33,291	33,390	345	0	0	0
22,391	22,490	81	0	0	0	27,891	27,990	191	0	0	0	33,391	33,490	349	0	0	0
22,491	22,590	83	0	0	0	27,991	28,090	193	0	0	0	33,491	33,590	353	0	0	0
22,591	22,690	85	0	0	0	28,091	28,190	195	0	0	0	33,591	33,690	357	0	0	0
22,691	22,790	87	0	0	0	28,191	28,290	197	0	0	0	33,691	33,790	361	0	0	0
22,791	22,890	89	0	0	0	28,291	28,390	199	0	0	0	33,791	33,890	365	0	0	0
22,891	22,990	91	0	0	0	28,391	28,490	201	0	0	0	33,891	33,990	369	0	0	0
22,991	23,090	93	0	0	0	28,491	28,590	203	0	0	0	33,991	34,090	373	0	0	0
23,091	23,190	95	0	0	0	28,591	28,690	205	0	0	0	34,091	34,190	377	0	0	0
23,191	23,290	97	0	0	0	28,691	28,790	207	0	0	0	34,191	34,290	381	0	0	0
23,291	23,390	99	0	0	0	28,791	28,890	209	0	0	0	34,291	34,390	385	0	0	0
23,391	23,490	101	0	0	0	28,891	28,990	211	0	0	0	34,391	34,490	389	0	0	0
23,491	23,590	103	0	0	0	28,991	29,090	213	0	0	0	34,491	34,590	393	0	0	0
23,591	23,690	105	0	0	0	29,091	29,190	215	0	0	0	34,591	34,690	397	0	0	0
23,691	23,790	107	0	0	0	29,191	29,290	217	0	0	0	34,691	34,790	401	0	0	0

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

(continued)

This table gives you credit of $5,540 for your standard deduction, $149 for your personal exemption credit, and $461 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... At Least	But Not Over	0	1	2	3
34,791	34,890	405	0	0	0
34,891	34,990	409	0	0	0
34,991	35,090	413	0	0	0
35,091	35,190	417	0	0	0
35,191	35,290	421	0	0	0
35,291	35,390	425	0	0	0
35,391	35,490	429	0	0	0
35,491	35,590	433	0	0	0
35,591	35,690	437	0	0	0
35,691	35,790	441	0	0	0
35,791	35,890	445	0	0	0
35,891	35,990	449	0	0	0
35,991	36,090	453	0	0	0
36,091	36,190	457	0	0	0
36,191	36,290	461	0	0	0
36,291	36,390	465	4	0	0
36,391	36,490	469	8	0	0
36,491	36,590	473	12	0	0
36,591	36,690	477	16	0	0
36,691	36,790	481	20	0	0
36,791	36,890	485	24	0	0
36,891	36,990	489	28	0	0
36,991	37,090	493	32	0	0
37,091	37,190	497	36	0	0
37,191	37,290	501	40	0	0
37,291	37,390	505	44	0	0
37,391	37,490	509	48	0	0
37,491	37,590	513	52	0	0
37,591	37,690	517	56	0	0
37,691	37,790	521	60	0	0
37,791	37,890	525	64	0	0
37,891	37,990	529	68	0	0
37,991	38,090	533	72	0	0
38,091	38,190	537	76	0	0
38,191	38,290	541	80	0	0
38,291	38,390	545	84	0	0
38,391	38,490	549	88	0	0
38,491	38,590	553	92	0	0
38,591	38,690	557	96	0	0
38,691	38,790	561	100	0	0
38,791	38,890	565	104	0	0
38,891	38,990	569	108	0	0
38,991	39,090	573	112	0	0
39,091	39,190	577	116	0	0
39,191	39,290	581	120	0	0
39,291	39,390	585	124	0	0
39,391	39,490	589	128	0	0
39,491	39,590	593	132	0	0
39,591	39,690	597	136	0	0
39,691	39,790	601	140	0	0
39,791	39,890	605	144	0	0
39,891	39,990	609	148	0	0
39,991	40,090	613	152	0	0
40,091	40,190	617	156	0	0
40,191	40,290	621	160	0	0

If Your Income Is... At Least	But Not Over	0	1	2	3
40,291	40,390	625	164	0	0
40,391	40,490	629	168	0	0
40,491	40,590	633	172	0	0
40,591	40,690	637	176	0	0
40,691	40,790	641	180	0	0
40,791	40,890	645	184	0	0
40,891	40,990	649	188	0	0
40,991	41,090	653	192	0	0
41,091	41,190	657	196	0	0
41,191	41,290	661	200	0	0
41,291	41,390	665	204	0	0
41,391	41,490	669	208	0	0
41,491	41,590	673	212	0	0
41,591	41,690	677	216	0	0
41,691	41,790	681	220	0	0
41,791	41,890	685	224	0	0
41,891	41,990	689	228	0	0
41,991	42,090	693	232	0	0
42,091	42,190	697	236	0	0
42,191	42,290	701	240	0	0
42,291	42,390	705	244	0	0
42,391	42,490	709	248	0	0
42,491	42,590	713	252	0	0
42,591	42,690	717	256	0	0
42,691	42,790	721	260	0	0
42,791	42,890	725	264	0	0
42,891	42,990	729	268	0	0
42,991	43,090	733	272	0	0
43,091	43,190	737	276	0	0
43,191	43,290	741	280	0	0
43,291	43,390	745	284	0	0
43,391	43,490	749	288	0	0
43,491	43,590	753	292	0	0
43,591	43,690	757	296	0	0
43,691	43,790	761	300	0	0
43,791	43,890	765	304	0	0
43,891	43,990	769	308	0	0
43,991	44,090	773	312	0	0
44,091	44,190	777	316	0	0
44,191	44,290	781	320	0	0
44,291	44,390	785	324	0	0
44,391	44,490	789	328	0	0
44,491	44,590	793	332	0	0
44,591	44,690	797	336	0	0
44,691	44,790	801	340	0	0
44,791	44,890	805	344	0	0
44,891	44,990	809	348	0	0
44,991	45,090	813	352	0	0
45,091	45,190	817	356	0	0
45,191	45,290	821	360	0	0
45,291	45,390	825	364	0	0
45,391	45,490	829	368	0	0
45,491	45,590	833	372	0	0
45,591	45,690	837	376	0	0
45,691	45,790	841	380	0	0

If Your Income Is... At Least	But Not Over	0	1	2	3
45,791	45,890	847	386	0	0
45,891	45,990	853	392	0	0
45,991	46,090	859	398	0	0
46,091	46,190	865	404	0	0
46,191	46,290	871	410	0	0
46,291	46,390	877	416	0	0
46,391	46,490	883	422	0	0
46,491	46,590	889	428	0	0
46,591	46,690	895	434	0	0
46,691	46,790	901	440	0	0
46,791	46,890	907	446	0	0
46,891	46,990	913	452	0	0
46,991	47,090	919	458	0	0
47,091	47,190	925	464	3	0
47,191	47,290	931	470	9	0
47,291	47,390	937	476	15	0
47,391	47,490	943	482	21	0
47,491	47,590	949	488	27	0
47,591	47,690	955	494	33	0
47,691	47,790	961	500	39	0
47,791	47,890	967	506	45	0
47,891	47,990	973	512	51	0
47,991	48,090	979	518	57	0
48,091	48,190	985	524	63	0
48,191	48,290	991	530	69	0
48,291	48,390	997	536	75	0
48,391	48,490	1,003	542	81	0
48,491	48,590	1,009	548	87	0
48,591	48,690	1,015	554	93	0
48,691	48,790	1,021	560	99	0
48,791	48,890	1,027	566	105	0
48,891	48,990	1,033	572	111	0
48,991	49,090	1,039	578	117	0
49,091	49,190	1,045	584	123	0
49,191	49,290	1,051	590	129	0
49,291	49,390	1,057	596	135	0
49,391	49,490	1,063	602	141	0
49,491	49,590	1,069	608	147	0
49,591	49,690	1,075	614	153	0
49,691	49,790	1,081	620	159	0
49,791	49,890	1,087	626	165	0
49,891	49,990	1,093	632	171	0
49,991	50,090	1,099	638	177	0
50,091	50,190	1,105	644	183	0
50,191	50,290	1,111	650	189	0
50,291	50,390	1,117	656	195	0
50,391	50,490	1,123	662	201	0
50,491	50,590	1,129	668	207	0
50,591	50,690	1,135	674	213	0
50,691	50,790	1,141	680	219	0
50,791	50,890	1,147	686	225	0
50,891	50,990	1,153	692	231	0
50,991	51,090	1,159	698	237	0
51,091	51,190	1,165	704	243	0
51,191	51,290	1,171	710	249	0

This table gives you credit of $5,540 for your standard deduction, $149 for your personal exemption credit, and $461 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... At Least	But Not Over	0	1	2	3
51,291	51,390	1,177	716	255	0
51,391	51,490	1,183	722	261	0
51,491	51,590	1,189	728	267	0
51,591	51,690	1,195	734	273	0
51,691	51,790	1,201	740	279	0
51,791	51,890	1,207	746	285	0
51,891	51,990	1,213	752	291	0
51,991	52,090	1,219	758	297	0
52,091	52,190	1,225	764	303	0
52,191	52,290	1,231	770	309	0
52,291	52,390	1,237	776	315	0
52,391	52,490	1,243	782	321	0
52,491	52,590	1,249	788	327	0
52,591	52,690	1,255	794	333	0
52,691	52,790	1,261	800	339	0
52,791	52,890	1,267	806	345	0
52,891	52,990	1,273	812	351	0
52,991	53,090	1,279	818	357	0
53,091	53,190	1,285	824	363	0
53,191	53,290	1,291	830	369	0
53,291	53,390	1,297	836	375	0
53,391	53,490	1,303	842	381	0
53,491	53,590	1,309	848	387	0
53,591	53,690	1,315	854	393	0
53,691	53,790	1,321	860	399	0
53,791	53,890	1,327	866	405	0
53,891	53,990	1,333	872	411	0
53,991	54,090	1,339	878	417	0
54,091	54,190	1,345	884	423	0
54,191	54,290	1,351	890	429	0
54,291	54,390	1,357	896	435	0
54,391	54,490	1,363	902	441	0
54,491	54,590	1,369	908	447	0
54,591	54,690	1,375	914	453	0
54,691	54,790	1,381	920	459	0
54,791	54,890	1,387	926	465	4
54,891	54,990	1,393	932	471	10
54,991	55,090	1,399	938	477	16
55,091	55,190	1,405	944	483	22
55,191	55,290	1,411	950	489	28
55,291	55,390	1,417	956	495	34
55,391	55,490	1,423	962	501	40
55,491	55,590	1,429	968	507	46
55,591	55,690	1,435	974	513	52
55,691	55,790	1,441	980	519	58
55,791	55,890	1,447	986	525	64
55,891	55,990	1,453	992	531	70
55,991	56,090	1,459	998	537	76
56,091	56,190	1,465	1,004	543	82
56,191	56,290	1,471	1,010	549	88
56,291	56,390	1,477	1,016	555	94
56,391	56,490	1,483	1,022	561	100
56,491	56,590	1,489	1,028	567	106
56,591	56,690	1,495	1,034	573	112
56,691	56,790	1,501	1,040	579	118

If Your Income Is... At Least	But Not Over	0	1	2	3
56,791	56,890	1,507	1,046	585	124
56,891	56,990	1,513	1,052	591	130
56,991	57,090	1,519	1,058	597	136
57,091	57,190	1,525	1,064	603	142
57,191	57,290	1,531	1,070	609	148
57,291	57,390	1,537	1,076	615	154
57,391	57,490	1,543	1,082	621	160
57,491	57,590	1,549	1,088	627	166
57,591	57,690	1,555	1,094	633	172
57,691	57,790	1,561	1,100	639	178
57,791	57,890	1,567	1,106	645	184
57,891	57,990	1,573	1,112	651	190
57,991	58,090	1,579	1,118	657	196
58,091	58,190	1,585	1,124	663	202
58,191	58,290	1,591	1,130	669	208
58,291	58,390	1,597	1,136	675	214
58,391	58,490	1,603	1,142	681	220
58,491	58,590	1,609	1,148	687	226
58,591	58,690	1,615	1,154	693	232
58,691	58,790	1,621	1,160	699	238
58,791	58,890	1,627	1,166	705	244
58,891	58,990	1,633	1,172	711	250
58,991	59,090	1,639	1,178	717	256
59,091	59,190	1,645	1,184	723	262
59,191	59,290	1,651	1,190	729	268
59,291	59,390	1,657	1,196	735	274
59,391	59,490	1,663	1,202	741	280
59,491	59,590	1,669	1,208	747	286
59,591	59,690	1,675	1,214	753	292
59,691	59,790	1,681	1,220	759	298
59,791	59,890	1,687	1,226	765	304
59,891	59,990	1,693	1,232	771	310
59,991	60,090	1,699	1,238	777	316
60,091	60,190	1,705	1,244	783	322
60,191	60,290	1,711	1,250	789	328
60,291	60,390	1,717	1,256	795	334
60,391	60,490	1,723	1,262	801	340
60,491	60,590	1,729	1,268	807	346
60,591	60,690	1,735	1,274	813	352
60,691	60,790	1,741	1,280	819	358
60,791	60,890	1,747	1,286	825	364
60,891	60,990	1,753	1,292	831	370
60,991	61,090	1,759	1,298	837	376
61,091	61,190	1,765	1,304	843	382
61,191	61,290	1,771	1,310	849	388
61,291	61,390	1,777	1,316	855	394
61,391	61,490	1,783	1,322	861	400
61,491	61,590	1,791	1,330	869	408
61,591	61,690	1,799	1,338	877	416
61,691	61,790	1,807	1,346	885	424
61,791	61,890	1,815	1,354	893	432
61,891	61,990	1,823	1,362	901	440
61,991	62,090	1,831	1,370	909	448
62,091	62,190	1,839	1,378	917	456
62,191	62,290	1,847	1,386	925	464

If Your Income Is... At Least	But Not Over	0	1	2	3
62,291	62,390	1,855	1,394	933	472
62,391	62,490	1,863	1,402	941	480
62,491	62,590	1,871	1,410	949	488
62,591	62,690	1,879	1,418	957	496
62,691	62,790	1,887	1,426	965	504
62,791	62,890	1,895	1,434	973	512
62,891	62,990	1,903	1,442	981	520
62,991	63,090	1,911	1,450	989	528
63,091	63,190	1,919	1,458	997	536
63,191	63,290	1,927	1,466	1,005	544
63,291	63,390	1,935	1,474	1,013	552
63,391	63,490	1,943	1,482	1,021	560
63,491	63,590	1,951	1,490	1,029	568
63,591	63,690	1,959	1,498	1,037	576
63,691	63,790	1,967	1,506	1,045	584
63,791	63,890	1,975	1,514	1,053	592
63,891	63,990	1,983	1,522	1,061	600
63,991	64,090	1,991	1,530	1,069	608
64,091	64,190	1,999	1,538	1,077	616
64,191	64,290	2,007	1,546	1,085	624
64,291	64,390	2,015	1,554	1,093	632
64,391	64,490	2,023	1,562	1,101	640
64,491	64,590	2,031	1,570	1,109	648
64,591	64,690	2,039	1,578	1,117	656
64,691	64,790	2,047	1,586	1,125	664
64,791	64,890	2,055	1,594	1,133	672
64,891	64,990	2,063	1,602	1,141	680
64,991	65,090	2,071	1,610	1,149	688
65,091	65,190	2,079	1,618	1,157	696
65,191	65,290	2,087	1,626	1,165	704
65,291	65,390	2,095	1,634	1,173	712
65,391	65,490	2,103	1,642	1,181	720
65,491	65,590	2,111	1,650	1,189	728
65,591	65,690	2,119	1,658	1,197	736
65,691	65,790	2,127	1,666	1,205	744
65,791	65,890	2,135	1,674	1,213	752
65,891	65,990	2,143	1,682	1,221	760
65,991	66,090	2,151	1,690	1,229	768
66,091	66,190	2,159	1,698	1,237	776
66,191	66,290	2,167	1,706	1,245	784
66,291	66,390	2,175	1,714	1,253	792
66,391	66,490	2,183	1,722	1,261	800
66,491	66,590	2,191	1,730	1,269	808
66,591	66,690	2,199	1,738	1,277	816
66,691	66,790	2,207	1,746	1,285	824
66,791	66,890	2,215	1,754	1,293	832
66,891	66,990	2,223	1,762	1,301	840
66,991	67,090	2,231	1,770	1,309	848
67,091	67,190	2,239	1,778	1,317	856
67,191	67,290	2,247	1,786	1,325	864
67,291	67,390	2,255	1,794	1,333	872
67,391	67,490	2,263	1,802	1,341	880
67,491	67,590	2,271	1,810	1,349	888
67,591	67,690	2,279	1,818	1,357	896
67,691	67,790	2,287	1,826	1,365	904

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

This table gives you credit of $5,540 for your standard deduction, $149 for your personal exemption credit, and $461 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
67,791	67,890	2,295	1,834	1,373	912
67,891	67,990	2,303	1,842	1,381	920
67,991	68,090	2,311	1,850	1,389	928
68,091	68,190	2,319	1,858	1,397	936
68,191	68,290	2,327	1,866	1,405	944
68,291	68,390	2,335	1,874	1,413	952
68,391	68,490	2,343	1,882	1,421	960
68,491	68,590	2,351	1,890	1,429	968
68,591	68,690	2,359	1,898	1,437	976
68,691	68,790	2,367	1,906	1,445	984
68,791	68,890	2,375	1,914	1,453	992
68,891	68,990	2,383	1,922	1,461	1,000
68,991	69,090	2,391	1,930	1,469	1,008
69,091	69,190	2,399	1,938	1,477	1,016
69,191	69,290	2,407	1,946	1,485	1,024
69,291	69,390	2,415	1,954	1,493	1,032
69,391	69,490	2,423	1,962	1,501	1,040
69,491	69,590	2,431	1,970	1,509	1,048
69,591	69,690	2,439	1,978	1,517	1,056
69,691	69,790	2,447	1,986	1,525	1,064
69,791	69,890	2,455	1,994	1,533	1,072
69,891	69,990	2,463	2,002	1,541	1,080
69,991	70,090	2,471	2,010	1,549	1,088
70,091	70,190	2,479	2,018	1,557	1,096
70,191	70,290	2,487	2,026	1,565	1,104
70,291	70,390	2,495	2,034	1,573	1,112
70,391	70,490	2,503	2,042	1,581	1,120
70,491	70,590	2,511	2,050	1,589	1,128
70,591	70,690	2,519	2,058	1,597	1,136
70,691	70,790	2,527	2,066	1,605	1,144
70,791	70,890	2,535	2,074	1,613	1,152
70,891	70,990	2,543	2,082	1,621	1,160
70,991	71,090	2,551	2,090	1,629	1,168
71,091	71,190	2,559	2,098	1,637	1,176
71,191	71,290	2,567	2,106	1,645	1,184
71,291	71,390	2,575	2,114	1,653	1,192
71,391	71,490	2,583	2,122	1,661	1,200
71,491	71,590	2,591	2,130	1,669	1,208
71,591	71,690	2,599	2,138	1,677	1,216
71,691	71,790	2,607	2,146	1,685	1,224
71,791	71,890	2,615	2,154	1,693	1,232
71,891	71,990	2,623	2,162	1,701	1,240
71,991	72,090	2,631	2,170	1,709	1,248
72,091	72,190	2,639	2,178	1,717	1,256
72,191	72,290	2,647	2,186	1,725	1,264
72,291	72,390	2,655	2,194	1,733	1,272
72,391	72,490	2,663	2,202	1,741	1,280
72,491	72,590	2,671	2,210	1,749	1,288
72,591	72,690	2,679	2,218	1,757	1,296
72,691	72,790	2,687	2,226	1,765	1,304
72,791	72,890	2,695	2,234	1,773	1,312
72,891	72,990	2,703	2,242	1,781	1,320
72,991	73,090	2,711	2,250	1,789	1,328
73,091	73,190	2,719	2,258	1,797	1,336
73,191	73,290	2,727	2,266	1,805	1,344

| If Your Income Is... | | Number of Dependents | | | |
At Least	But Not Over	0	1	2	3
73,291	73,390	2,735	2,274	1,813	1,352
73,391	73,490	2,743	2,282	1,821	1,360
73,491	73,590	2,751	2,290	1,829	1,368
73,591	73,690	2,759	2,298	1,837	1,376
73,691	73,790	2,767	2,306	1,845	1,384
73,791	73,890	2,775	2,314	1,853	1,392
73,891	73,990	2,783	2,322	1,861	1,400
73,991	74,090	2,791	2,330	1,869	1,408
74,091	74,190	2,799	2,338	1,877	1,416
74,191	74,290	2,807	2,346	1,885	1,424
74,291	74,390	2,815	2,354	1,893	1,432
74,391	74,490	2,823	2,362	1,901	1,440
74,491	74,590	2,831	2,370	1,909	1,448
74,591	74,690	2,839	2,378	1,917	1,456
74,691	74,790	2,847	2,386	1,925	1,464
74,791	74,890	2,855	2,394	1,933	1,472
74,891	74,990	2,863	2,402	1,941	1,480
74,991	75,090	2,871	2,410	1,949	1,488
75,091	75,190	2,879	2,418	1,957	1,496
75,191	75,290	2,887	2,426	1,965	1,504
75,291	75,390	2,895	2,434	1,973	1,512
75,391	75,490	2,903	2,442	1,981	1,520
75,491	75,590	2,911	2,450	1,989	1,528
75,591	75,690	2,919	2,458	1,997	1,536
75,691	75,790	2,927	2,466	2,005	1,544
75,791	75,890	2,935	2,474	2,013	1,552
75,891	75,990	2,943	2,482	2,021	1,560
75,991	76,090	2,951	2,490	2,029	1,568
76,091	76,190	2,959	2,498	2,037	1,576
76,191	76,290	2,968	2,507	2,046	1,585
76,291	76,390	2,978	2,517	2,056	1,595
76,391	76,490	2,987	2,526	2,065	1,604
76,491	76,590	2,996	2,535	2,074	1,613
76,591	76,690	3,006	2,545	2,084	1,623
76,691	76,790	3,015	2,554	2,093	1,632
76,791	76,890	3,024	2,563	2,102	1,641
76,891	76,990	3,034	2,573	2,112	1,651
76,991	77,090	3,043	2,582	2,121	1,660
77,091	77,190	3,052	2,591	2,130	1,669
77,191	77,290	3,061	2,600	2,139	1,678
77,291	77,390	3,071	2,610	2,149	1,688
77,391	77,490	3,080	2,619	2,158	1,697
77,491	77,590	3,089	2,628	2,167	1,706
77,591	77,690	3,099	2,638	2,177	1,716
77,691	77,790	3,108	2,647	2,186	1,725
77,791	77,890	3,117	2,656	2,195	1,734
77,891	77,990	3,127	2,666	2,205	1,744
77,991	78,090	3,136	2,675	2,214	1,753
78,091	78,190	3,145	2,684	2,223	1,762
78,191	78,290	3,154	2,693	2,232	1,771
78,291	78,390	3,164	2,703	2,242	1,781
78,391	78,490	3,173	2,712	2,251	1,790
78,491	78,590	3,182	2,721	2,260	1,799
78,591	78,690	3,192	2,731	2,270	1,809
78,691	78,790	3,201	2,740	2,279	1,818

| If Your Income Is... | | Number of Dependents | | | |
At Least	But Not Over	0	1	2	3
78,791	78,890	3,210	2,749	2,288	1,827
78,891	78,990	3,220	2,759	2,298	1,837
78,991	79,090	3,229	2,768	2,307	1,846
79,091	79,190	3,238	2,777	2,316	1,855
79,191	79,290	3,247	2,786	2,325	1,864
79,291	79,390	3,257	2,796	2,335	1,874
79,391	79,490	3,266	2,805	2,344	1,883
79,491	79,590	3,275	2,814	2,353	1,892
79,591	79,690	3,285	2,824	2,363	1,902
79,691	79,790	3,294	2,833	2,372	1,911
79,791	79,890	3,303	2,842	2,381	1,920
79,891	79,990	3,313	2,852	2,391	1,930
79,991	80,090	3,322	2,861	2,400	1,939
80,091	80,190	3,331	2,870	2,409	1,948
80,191	80,290	3,340	2,879	2,418	1,957
80,291	80,390	3,350	2,889	2,428	1,967
80,391	80,490	3,359	2,898	2,437	1,976
80,491	80,590	3,368	2,907	2,446	1,985
80,591	80,690	3,378	2,917	2,456	1,995
80,691	80,790	3,387	2,926	2,465	2,004
80,791	80,890	3,396	2,935	2,474	2,013
80,891	80,990	3,406	2,945	2,484	2,023
80,991	81,090	3,415	2,954	2,493	2,032
81,091	81,190	3,424	2,963	2,502	2,041
81,191	81,290	3,433	2,972	2,511	2,050
81,291	81,390	3,443	2,982	2,521	2,060
81,391	81,490	3,452	2,991	2,530	2,069
81,491	81,590	3,461	3,000	2,539	2,078
81,591	81,690	3,471	3,010	2,549	2,088
81,691	81,790	3,480	3,019	2,558	2,097
81,791	81,890	3,489	3,028	2,567	2,106
81,891	81,990	3,499	3,038	2,577	2,116
81,991	82,090	3,508	3,047	2,586	2,125
82,091	82,190	3,517	3,056	2,595	2,134
82,191	82,290	3,526	3,065	2,604	2,143
82,291	82,390	3,536	3,075	2,614	2,153
82,391	82,490	3,545	3,084	2,623	2,162
82,491	82,590	3,554	3,093	2,632	2,171
82,591	82,690	3,564	3,103	2,642	2,181
82,691	82,790	3,573	3,112	2,651	2,190
82,791	82,890	3,582	3,121	2,660	2,199
82,891	82,990	3,592	3,131	2,670	2,209
82,991	83,090	3,601	3,140	2,679	2,218
83,091	83,190	3,610	3,149	2,688	2,227
83,191	83,290	3,619	3,158	2,697	2,236
83,291	83,390	3,629	3,168	2,707	2,246
83,391	83,490	3,638	3,177	2,716	2,255
83,491	83,590	3,647	3,186	2,725	2,264
83,591	83,690	3,657	3,196	2,735	2,274
83,691	83,790	3,666	3,205	2,744	2,283
83,791	83,890	3,675	3,214	2,753	2,292
83,891	83,990	3,685	3,224	2,763	2,302
83,991	84,090	3,694	3,233	2,772	2,311
84,091	84,190	3,703	3,242	2,781	2,320
84,191	84,290	3,712	3,251	2,790	2,329

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

This table gives you credit of $5,540 for your standard deduction, $149 for your personal exemption credit, and $461 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
84,291	84,390	3,722	3,261	2,800	2,339
84,391	84,490	3,731	3,270	2,809	2,348
84,491	84,590	3,740	3,279	2,818	2,357
84,591	84,690	3,750	3,289	2,828	2,367
84,691	84,790	3,759	3,298	2,837	2,376
84,791	84,890	3,768	3,307	2,846	2,385
84,891	84,990	3,778	3,317	2,856	2,395
84,991	85,090	3,787	3,326	2,865	2,404
85,091	85,190	3,796	3,335	2,874	2,413
85,191	85,290	3,805	3,344	2,883	2,422
85,291	85,390	3,815	3,354	2,893	2,432
85,391	85,490	3,824	3,363	2,902	2,441
85,491	85,590	3,833	3,372	2,911	2,450
85,591	85,690	3,843	3,382	2,921	2,460
85,691	85,790	3,852	3,391	2,930	2,469
85,791	85,890	3,861	3,400	2,939	2,478
85,891	85,990	3,871	3,410	2,949	2,488
85,991	86,090	3,880	3,419	2,958	2,497
86,091	86,190	3,889	3,428	2,967	2,506
86,191	86,290	3,898	3,437	2,976	2,515
86,291	86,390	3,908	3,447	2,986	2,525
86,391	86,490	3,917	3,456	2,995	2,534
86,491	86,590	3,926	3,465	3,004	2,543
86,591	86,690	3,936	3,475	3,014	2,553
86,691	86,790	3,945	3,484	3,023	2,562
86,791	86,890	3,954	3,493	3,032	2,571
86,891	86,990	3,964	3,503	3,042	2,581
86,991	87,090	3,973	3,512	3,051	2,590
87,091	87,190	3,982	3,521	3,060	2,599
87,191	87,290	3,991	3,530	3,069	2,608
87,291	87,390	4,001	3,540	3,079	2,618
87,391	87,490	4,010	3,549	3,088	2,627
87,491	87,590	4,019	3,558	3,097	2,636
87,591	87,690	4,029	3,568	3,107	2,646
87,691	87,790	4,038	3,577	3,116	2,655
87,791	87,890	4,047	3,586	3,125	2,664
87,891	87,990	4,057	3,596	3,135	2,674
87,991	88,090	4,066	3,605	3,144	2,683
88,091	88,190	4,075	3,614	3,153	2,692
88,191	88,290	4,084	3,623	3,162	2,701
88,291	88,390	4,094	3,633	3,172	2,711
88,391	88,490	4,103	3,642	3,181	2,720
88,491	88,590	4,112	3,651	3,190	2,729
88,591	88,690	4,122	3,661	3,200	2,739
88,691	88,790	4,131	3,670	3,209	2,748
88,791	88,890	4,140	3,679	3,218	2,757
88,891	88,990	4,150	3,689	3,228	2,767
88,991	89,090	4,159	3,698	3,237	2,776
89,091	89,190	4,168	3,707	3,246	2,785
89,191	89,290	4,177	3,716	3,255	2,794
89,291	89,390	4,187	3,726	3,265	2,804
89,391	89,490	4,196	3,735	3,274	2,813
89,491	89,590	4,205	3,744	3,283	2,822
89,591	89,690	4,215	3,754	3,293	2,832
89,691	89,790	4,224	3,763	3,302	2,841
89,791	89,890	4,233	3,772	3,311	2,850
89,891	89,990	4,243	3,782	3,321	2,860
89,991	90,090	4,252	3,791	3,330	2,869
90,091	90,190	4,261	3,800	3,339	2,878
90,191	90,290	4,270	3,809	3,348	2,887
90,291	90,390	4,280	3,819	3,358	2,897
90,391	90,490	4,289	3,828	3,367	2,906
90,491	90,590	4,298	3,837	3,376	2,915
90,591	90,690	4,308	3,847	3,386	2,925
90,691	90,790	4,317	3,856	3,395	2,934
90,791	90,890	4,326	3,865	3,404	2,943
90,891	90,990	4,336	3,875	3,414	2,953
90,991	91,090	4,345	3,884	3,423	2,962
91,091	91,190	4,354	3,893	3,432	2,971
91,191	91,290	4,363	3,902	3,441	2,980
91,291	91,390	4,373	3,912	3,451	2,990
91,391	91,490	4,382	3,921	3,460	2,999
91,491	91,590	4,391	3,930	3,469	3,008
91,591	91,690	4,401	3,940	3,479	3,018
91,691	91,790	4,410	3,949	3,488	3,027
91,791	91,890	4,419	3,958	3,497	3,036
91,891	91,990	4,429	3,968	3,507	3,046
91,991	92,090	4,438	3,977	3,516	3,055
92,091	92,190	4,447	3,986	3,525	3,064
92,191	92,290	4,456	3,995	3,534	3,073
92,291	92,390	4,466	4,005	3,544	3,083
92,391	92,490	4,475	4,014	3,553	3,092
92,491	92,590	4,484	4,023	3,562	3,101
92,591	92,690	4,494	4,033	3,572	3,111
92,691	92,790	4,503	4,042	3,581	3,120
92,791	92,890	4,512	4,051	3,590	3,129
92,891	92,990	4,522	4,061	3,600	3,139
92,991	93,090	4,531	4,070	3,609	3,148
93,091	93,190	4,540	4,079	3,618	3,157
93,191	93,290	4,549	4,088	3,627	3,166
93,291	93,390	4,559	4,098	3,637	3,176
93,391	93,490	4,568	4,107	3,646	3,185
93,491	93,590	4,577	4,116	3,655	3,194
93,591	93,690	4,587	4,126	3,665	3,204
93,691	93,790	4,596	4,135	3,674	3,213
93,791	93,890	4,605	4,144	3,683	3,222
93,891	93,990	4,615	4,154	3,693	3,232
93,991	94,090	4,624	4,163	3,702	3,241
94,091	94,190	4,633	4,172	3,711	3,250
94,191	94,290	4,642	4,181	3,720	3,259
94,291	94,390	4,652	4,191	3,730	3,269
94,391	94,490	4,661	4,200	3,739	3,278
94,491	94,590	4,670	4,209	3,748	3,287
94,591	94,690	4,680	4,219	3,758	3,297
94,691	94,790	4,689	4,228	3,767	3,306
94,791	94,890	4,698	4,237	3,776	3,315
94,891	94,990	4,708	4,247	3,786	3,325
94,991	95,090	4,717	4,256	3,795	3,334
95,091	95,190	4,726	4,265	3,804	3,343
95,191	95,290	4,735	4,274	3,813	3,352
95,291	95,390	4,745	4,284	3,823	3,362
95,391	95,490	4,754	4,293	3,832	3,371
95,491	95,590	4,763	4,302	3,841	3,380
95,591	95,690	4,773	4,312	3,851	3,390
95,691	95,790	4,782	4,321	3,860	3,399
95,791	95,890	4,791	4,330	3,869	3,408
95,891	95,990	4,801	4,340	3,879	3,418
95,991	96,090	4,810	4,349	3,888	3,427
96,091	96,190	4,819	4,358	3,897	3,436
96,191	96,290	4,828	4,367	3,906	3,445
96,291	96,390	4,838	4,377	3,916	3,455
96,391	96,490	4,847	4,386	3,925	3,464
96,491	96,590	4,856	4,395	3,934	3,473
96,591	96,690	4,866	4,405	3,944	3,483
96,691	96,790	4,875	4,414	3,953	3,492
96,791	96,890	4,884	4,423	3,962	3,501
96,891	96,990	4,894	4,433	3,972	3,511
96,991	97,090	4,903	4,442	3,981	3,520
97,091	97,190	4,912	4,451	3,990	3,529
97,191	97,290	4,921	4,460	3,999	3,538
97,291	97,390	4,931	4,470	4,009	3,548
97,391	97,490	4,940	4,479	4,018	3,557
97,491	97,590	4,949	4,488	4,027	3,566
97,591	97,690	4,959	4,498	4,037	3,576
97,691	97,790	4,968	4,507	4,046	3,585
97,791	97,890	4,977	4,516	4,055	3,594
97,891	97,990	4,987	4,526	4,065	3,604
97,991	98,090	4,996	4,535	4,074	3,613
98,091	98,190	5,005	4,544	4,083	3,622
98,191	98,290	5,014	4,553	4,092	3,631
98,291	98,390	5,024	4,563	4,102	3,641
98,391	98,490	5,033	4,572	4,111	3,650
98,491	98,590	5,042	4,581	4,120	3,659
98,591	98,690	5,052	4,591	4,130	3,669
98,691	98,790	5,061	4,600	4,139	3,678
98,791	98,890	5,070	4,609	4,148	3,687
98,891	98,990	5,080	4,619	4,158	3,697
98,991	99,090	5,089	4,628	4,167	3,706
99,091	99,190	5,098	4,637	4,176	3,715
99,191	99,290	5,107	4,646	4,185	3,724
99,291	99,390	5,117	4,656	4,195	3,734
99,391	99,490	5,126	4,665	4,204	3,743
99,491	99,590	5,135	4,674	4,213	3,752
99,591	99,690	5,145	4,684	4,223	3,762
99,691	99,790	5,154	4,693	4,232	3,771
99,791	99,890	5,163	4,702	4,241	3,780
99,891	99,990	5,173	4,712	4,251	3,790
99,991	100,000	5,182	4,721	4,260	3,799

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

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Visit our website:

ftb.ca.gov

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3
0	36,730	0	0	0	0	42,131	42,230	109	0	0	0	47,631	47,730	219	0	0	0
36,731	36,830	1	0	0	0	42,231	42,330	111	0	0	0	47,731	47,830	221	0	0	0
36,831	36,930	3	0	0	0	42,331	42,430	113	0	0	0	47,831	47,930	223	0	0	0
36,931	37,030	5	0	0	0	42,431	42,530	115	0	0	0	47,931	48,030	225	0	0	0
37,031	37,130	7	0	0	0	42,531	42,630	117	0	0	0	48,031	48,130	227	0	0	0
37,131	37,230	9	0	0	0	42,631	42,730	119	0	0	0	48,131	48,230	229	0	0	0
37,231	37,330	11	0	0	0	42,731	42,830	121	0	0	0	48,231	48,330	231	0	0	0
37,331	37,430	13	0	0	0	42,831	42,930	123	0	0	0	48,331	48,430	233	0	0	0
37,431	37,530	15	0	0	0	42,931	43,030	125	0	0	0	48,431	48,530	235	0	0	0
37,531	37,630	17	0	0	0	43,031	43,130	127	0	0	0	48,531	48,630	237	0	0	0
37,631	37,730	19	0	0	0	43,131	43,230	129	0	0	0	48,631	48,730	239	0	0	0
37,731	37,830	21	0	0	0	43,231	43,330	131	0	0	0	48,731	48,830	241	0	0	0
37,831	37,930	23	0	0	0	43,331	43,430	133	0	0	0	48,831	48,930	243	0	0	0
37,931	38,030	25	0	0	0	43,431	43,530	135	0	0	0	48,931	49,030	245	0	0	0
38,031	38,130	27	0	0	0	43,531	43,630	137	0	0	0	49,031	49,130	247	0	0	0
38,131	38,230	29	0	0	0	43,631	43,730	139	0	0	0	49,131	49,230	249	0	0	0
38,231	38,330	31	0	0	0	43,731	43,830	141	0	0	0	49,231	49,330	251	0	0	0
38,331	38,430	33	0	0	0	43,831	43,930	143	0	0	0	49,331	49,430	253	0	0	0
38,431	38,530	35	0	0	0	43,931	44,030	145	0	0	0	49,431	49,530	255	0	0	0
38,531	38,630	37	0	0	0	44,031	44,130	147	0	0	0	49,531	49,630	257	0	0	0
38,631	38,730	39	0	0	0	44,131	44,230	149	0	0	0	49,631	49,730	259	0	0	0
38,731	38,830	41	0	0	0	44,231	44,330	151	0	0	0	49,731	49,830	261	0	0	0
38,831	38,930	43	0	0	0	44,331	44,430	153	0	0	0	49,831	49,930	263	0	0	0
38,931	39,030	45	0	0	0	44,431	44,530	155	0	0	0	49,931	50,030	265	0	0	0
39,031	39,130	47	0	0	0	44,531	44,630	157	0	0	0	50,031	50,130	267	0	0	0
39,131	39,230	49	0	0	0	44,631	44,730	159	0	0	0	50,131	50,230	269	0	0	0
39,231	39,330	51	0	0	0	44,731	44,830	161	0	0	0	50,231	50,330	271	0	0	0
39,331	39,430	53	0	0	0	44,831	44,930	163	0	0	0	50,331	50,430	273	0	0	0
39,431	39,530	55	0	0	0	44,931	45,030	165	0	0	0	50,431	50,530	275	0	0	0
39,531	39,630	57	0	0	0	45,031	45,130	167	0	0	0	50,531	50,630	277	0	0	0
39,631	39,730	59	0	0	0	45,131	45,230	169	0	0	0	50,631	50,730	279	0	0	0
39,731	39,830	61	0	0	0	45,231	45,330	171	0	0	0	50,731	50,830	281	0	0	0
39,831	39,930	63	0	0	0	45,331	45,430	173	0	0	0	50,831	50,930	283	0	0	0
39,931	40,030	65	0	0	0	45,431	45,530	175	0	0	0	50,931	51,030	285	0	0	0
40,031	40,130	67	0	0	0	45,531	45,630	177	0	0	0	51,031	51,130	287	0	0	0
40,131	40,230	69	0	0	0	45,631	45,730	179	0	0	0	51,131	51,230	289	0	0	0
40,231	40,330	71	0	0	0	45,731	45,830	181	0	0	0	51,231	51,330	291	0	0	0
40,331	40,430	73	0	0	0	45,831	45,930	183	0	0	0	51,331	51,430	293	0	0	0
40,431	40,530	75	0	0	0	45,931	46,030	185	0	0	0	51,431	51,530	295	0	0	0
40,531	40,630	77	0	0	0	46,031	46,130	187	0	0	0	51,531	51,630	297	0	0	0
40,631	40,730	79	0	0	0	46,131	46,230	189	0	0	0	51,631	51,730	299	0	0	0
40,731	40,830	81	0	0	0	46,231	46,330	191	0	0	0	51,731	51,830	301	0	0	0
40,831	40,930	83	0	0	0	46,331	46,430	193	0	0	0	51,831	51,930	303	0	0	0
40,931	41,030	85	0	0	0	46,431	46,530	195	0	0	0	51,931	52,030	305	0	0	0
41,031	41,130	87	0	0	0	46,531	46,630	197	0	0	0	52,031	52,130	307	0	0	0
41,131	41,230	89	0	0	0	46,631	46,730	199	0	0	0	52,131	52,230	309	0	0	0
41,231	41,330	91	0	0	0	46,731	46,830	201	0	0	0	52,231	52,330	311	0	0	0
41,331	41,430	93	0	0	0	46,831	46,930	203	0	0	0	52,331	52,430	313	0	0	0
41,431	41,530	95	0	0	0	46,931	47,030	205	0	0	0	52,431	52,530	315	0	0	0
41,531	41,630	97	0	0	0	47,031	47,130	207	0	0	0	52,531	52,630	317	0	0	0
41,631	41,730	99	0	0	0	47,131	47,230	209	0	0	0	52,631	52,730	319	0	0	0
41,731	41,830	101	0	0	0	47,231	47,330	211	0	0	0	52,731	52,830	321	0	0	0
41,831	41,930	103	0	0	0	47,331	47,430	213	0	0	0	52,831	52,930	323	0	0	0
41,931	42,030	105	0	0	0	47,431	47,530	215	0	0	0	52,931	53,030	325	0	0	0
42,031	42,130	107	0	0	0	47,531	47,630	217	0	0	0	53,031	53,130	327	0	0	0

2024 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 $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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.

At Least	But Not Over	0	1	2	3
53,131	53,230	329	0	0	0
53,231	53,330	331	0	0	0
53,331	53,430	333	0	0	0
53,431	53,530	335	0	0	0
53,531	53,630	337	0	0	0
53,631	53,730	339	0	0	0
53,731	53,830	341	0	0	0
53,831	53,930	343	0	0	0
53,931	54,030	345	0	0	0
54,031	54,130	347	0	0	0
54,131	54,230	349	0	0	0
54,231	54,330	351	0	0	0
54,331	54,430	353	0	0	0
54,431	54,530	355	0	0	0
54,531	54,630	357	0	0	0
54,631	54,730	359	0	0	0
54,731	54,830	361	0	0	0
54,831	54,930	363	0	0	0
54,931	55,030	365	0	0	0
55,031	55,130	367	0	0	0
55,131	55,230	369	0	0	0
55,231	55,330	371	0	0	0
55,331	55,430	373	0	0	0
55,431	55,530	375	0	0	0
55,531	55,630	377	0	0	0
55,631	55,730	379	0	0	0
55,731	55,830	381	0	0	0
55,831	55,930	383	0	0	0
55,931	56,030	385	0	0	0
56,031	56,130	387	0	0	0
56,131	56,230	389	0	0	0
56,231	56,330	391	0	0	0
56,331	56,430	393	0	0	0
56,431	56,530	395	0	0	0
56,531	56,630	397	0	0	0
56,631	56,730	399	0	0	0
56,731	56,830	401	0	0	0
56,831	56,930	403	0	0	0
56,931	57,030	405	0	0	0
57,031	57,130	407	0	0	0
57,131	57,230	409	0	0	0
57,231	57,330	411	0	0	0
57,331	57,430	413	0	0	0
57,431	57,530	415	0	0	0
57,531	57,630	417	0	0	0
57,631	57,730	419	0	0	0
57,731	57,830	421	0	0	0
57,831	57,930	423	0	0	0
57,931	58,030	425	0	0	0
58,031	58,130	427	0	0	0
58,131	58,230	429	0	0	0
58,231	58,330	431	0	0	0
58,331	58,430	433	0	0	0
58,431	58,530	435	0	0	0
58,531	58,630	437	0	0	0
58,631	58,730	439	0	0	0
58,731	58,830	441	0	0	0
58,831	58,930	443	0	0	0
58,931	59,030	445	0	0	0
59,031	59,130	447	0	0	0
59,131	59,230	449	0	0	0
59,231	59,330	451	0	0	0
59,331	59,430	453	0	0	0
59,431	59,530	455	0	0	0
59,531	59,630	457	0	0	0
59,631	59,730	459	0	0	0
59,731	59,830	461	0	0	0
59,831	59,930	463	2	0	0
59,931	60,030	465	4	0	0
60,031	60,130	467	6	0	0
60,131	60,230	469	8	0	0
60,231	60,330	471	10	0	0
60,331	60,430	473	12	0	0
60,431	60,530	475	14	0	0
60,531	60,630	477	16	0	0
60,631	60,730	479	18	0	0
60,731	60,830	481	20	0	0
60,831	60,930	483	22	0	0
60,931	61,030	485	24	0	0
61,031	61,130	487	26	0	0
61,131	61,230	489	28	0	0
61,231	61,330	491	30	0	0
61,331	61,430	493	32	0	0
61,431	61,530	495	34	0	0
61,531	61,630	497	36	0	0
61,631	61,730	499	38	0	0
61,731	61,830	501	40	0	0
61,831	61,930	503	42	0	0
61,931	62,030	505	44	0	0
62,031	62,130	507	46	0	0
62,131	62,230	511	50	0	0
62,231	62,330	515	54	0	0
62,331	62,430	519	58	0	0
62,431	62,530	523	62	0	0
62,531	62,630	527	66	0	0
62,631	62,730	531	70	0	0
62,731	62,830	535	74	0	0
62,831	62,930	539	78	0	0
62,931	63,030	543	82	0	0
63,031	63,130	547	86	0	0
63,131	63,230	551	90	0	0
63,231	63,330	555	94	0	0
63,331	63,430	559	98	0	0
63,431	63,530	563	102	0	0
63,531	63,630	567	106	0	0
63,631	63,730	571	110	0	0
63,731	63,830	575	114	0	0
63,831	63,930	579	118	0	0
63,931	64,030	583	122	0	0
64,031	64,130	587	126	0	0
64,131	64,230	591	130	0	0
64,231	64,330	595	134	0	0
64,331	64,430	599	138	0	0
64,431	64,530	603	142	0	0
64,531	64,630	607	146	0	0
64,631	64,730	611	150	0	0
64,731	64,830	615	154	0	0
64,831	64,930	619	158	0	0
64,931	65,030	623	162	0	0
65,031	65,130	627	166	0	0
65,131	65,230	631	170	0	0
65,231	65,330	635	174	0	0
65,331	65,430	639	178	0	0
65,431	65,530	643	182	0	0
65,531	65,630	647	186	0	0
65,631	65,730	651	190	0	0
65,731	65,830	655	194	0	0
65,831	65,930	659	198	0	0
65,931	66,030	663	202	0	0
66,031	66,130	667	206	0	0
66,131	66,230	671	210	0	0
66,231	66,330	675	214	0	0
66,331	66,430	679	218	0	0
66,431	66,530	683	222	0	0
66,531	66,630	687	226	0	0
66,631	66,730	691	230	0	0
66,731	66,830	695	234	0	0
66,831	66,930	699	238	0	0
66,931	67,030	703	242	0	0
67,031	67,130	707	246	0	0
67,131	67,230	711	250	0	0
67,231	67,330	715	254	0	0
67,331	67,430	719	258	0	0
67,431	67,530	723	262	0	0
67,531	67,630	727	266	0	0
67,631	67,730	731	270	0	0
67,731	67,830	735	274	0	0
67,831	67,930	739	278	0	0
67,931	68,030	743	282	0	0
68,031	68,130	747	286	0	0
68,131	68,230	751	290	0	0
68,231	68,330	755	294	0	0
68,331	68,430	759	298	0	0
68,431	68,530	763	302	0	0
68,531	68,630	767	306	0	0
68,631	68,730	771	310	0	0
68,731	68,830	775	314	0	0
68,831	68,930	779	318	0	0
68,931	69,030	783	322	0	0
69,031	69,130	787	326	0	0
69,131	69,230	791	330	0	0
69,231	69,330	795	334	0	0
69,331	69,430	799	338	0	0
69,431	69,530	803	342	0	0
69,531	69,630	807	346	0	0

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3
69,631	69,730	811	350	0	0	75,131	75,230	1,031	570	109	0	80,631	80,730	1,251	790	329	0
69,731	69,830	815	354	0	0	75,231	75,330	1,035	574	113	0	80,731	80,830	1,255	794	333	0
69,831	69,930	819	358	0	0	75,331	75,430	1,039	578	117	0	80,831	80,930	1,259	798	337	0
69,931	70,030	823	362	0	0	75,431	75,530	1,043	582	121	0	80,931	81,030	1,263	802	341	0
70,031	70,130	827	366	0	0	75,531	75,630	1,047	586	125	0	81,031	81,130	1,267	806	345	0
70,131	70,230	831	370	0	0	75,631	75,730	1,051	590	129	0	81,131	81,230	1,271	810	349	0
70,231	70,330	835	374	0	0	75,731	75,830	1,055	594	133	0	81,231	81,330	1,275	814	353	0
70,331	70,430	839	378	0	0	75,831	75,930	1,059	598	137	0	81,331	81,430	1,279	818	357	0
70,431	70,530	843	382	0	0	75,931	76,030	1,063	602	141	0	81,431	81,530	1,283	822	361	0
70,531	70,630	847	386	0	0	76,031	76,130	1,067	606	145	0	81,531	81,630	1,287	826	365	0
70,631	70,730	851	390	0	0	76,131	76,230	1,071	610	149	0	81,631	81,730	1,291	830	369	0
70,731	70,830	855	394	0	0	76,231	76,330	1,075	614	153	0	81,731	81,830	1,295	834	373	0
70,831	70,930	859	398	0	0	76,331	76,430	1,079	618	157	0	81,831	81,930	1,299	838	377	0
70,931	71,030	863	402	0	0	76,431	76,530	1,083	622	161	0	81,931	82,030	1,303	842	381	0
71,031	71,130	867	406	0	0	76,531	76,630	1,087	626	165	0	82,031	82,130	1,307	846	385	0
71,131	71,230	871	410	0	0	76,631	76,730	1,091	630	169	0	82,131	82,230	1,311	850	389	0
71,231	71,330	875	414	0	0	76,731	76,830	1,095	634	173	0	82,231	82,330	1,315	854	393	0
71,331	71,430	879	418	0	0	76,831	76,930	1,099	638	177	0	82,331	82,430	1,319	858	397	0
71,431	71,530	883	422	0	0	76,931	77,030	1,103	642	181	0	82,431	82,530	1,323	862	401	0
71,531	71,630	887	426	0	0	77,031	77,130	1,107	646	185	0	82,531	82,630	1,327	866	405	0
71,631	71,730	891	430	0	0	77,131	77,230	1,111	650	189	0	82,631	82,730	1,331	870	409	0
71,731	71,830	895	434	0	0	77,231	77,330	1,115	654	193	0	82,731	82,830	1,335	874	413	0
71,831	71,930	899	438	0	0	77,331	77,430	1,119	658	197	0	82,831	82,930	1,339	878	417	0
71,931	72,030	903	442	0	0	77,431	77,530	1,123	662	201	0	82,931	83,030	1,343	882	421	0
72,031	72,130	907	446	0	0	77,531	77,630	1,127	666	205	0	83,031	83,130	1,347	886	425	0
72,131	72,230	911	450	0	0	77,631	77,730	1,131	670	209	0	83,131	83,230	1,351	890	429	0
72,231	72,330	915	454	0	0	77,731	77,830	1,135	674	213	0	83,231	83,330	1,355	894	433	0
72,331	72,430	919	458	0	0	77,831	77,930	1,139	678	217	0	83,331	83,430	1,359	898	437	0
72,431	72,530	923	462	1	0	77,931	78,030	1,143	682	221	0	83,431	83,530	1,363	902	441	0
72,531	72,630	927	466	5	0	78,031	78,130	1,147	686	225	0	83,531	83,630	1,367	906	445	0
72,631	72,730	931	470	9	0	78,131	78,230	1,151	690	229	0	83,631	83,730	1,371	910	449	0
72,731	72,830	935	474	13	0	78,231	78,330	1,155	694	233	0	83,731	83,830	1,375	914	453	0
72,831	72,930	939	478	17	0	78,331	78,430	1,159	698	237	0	83,831	83,930	1,379	918	457	0
72,931	73,030	943	482	21	0	78,431	78,530	1,163	702	241	0	83,931	84,030	1,383	922	461	0
73,031	73,130	947	486	25	0	78,531	78,630	1,167	706	245	0	84,031	84,130	1,387	926	465	4
73,131	73,230	951	490	29	0	78,631	78,730	1,171	710	249	0	84,131	84,230	1,391	930	469	8
73,231	73,330	955	494	33	0	78,731	78,830	1,175	714	253	0	84,231	84,330	1,395	934	473	12
73,331	73,430	959	498	37	0	78,831	78,930	1,179	718	257	0	84,331	84,430	1,399	938	477	16
73,431	73,530	963	502	41	0	78,931	79,030	1,183	722	261	0	84,431	84,530	1,403	942	481	20
73,531	73,630	967	506	45	0	79,031	79,130	1,187	726	265	0	84,531	84,630	1,407	946	485	24
73,631	73,730	971	510	49	0	79,131	79,230	1,191	730	269	0	84,631	84,730	1,411	950	489	28
73,731	73,830	975	514	53	0	79,231	79,330	1,195	734	273	0	84,731	84,830	1,415	954	493	32
73,831	73,930	979	518	57	0	79,331	79,430	1,199	738	277	0	84,831	84,930	1,419	958	497	36
73,931	74,030	983	522	61	0	79,431	79,530	1,203	742	281	0	84,931	85,030	1,423	962	501	40
74,031	74,130	987	526	65	0	79,531	79,630	1,207	746	285	0	85,031	85,130	1,427	966	505	44
74,131	74,230	991	530	69	0	79,631	79,730	1,211	750	289	0	85,131	85,230	1,431	970	509	48
74,231	74,330	995	534	73	0	79,731	79,830	1,215	754	293	0	85,231	85,330	1,435	974	513	52
74,331	74,430	999	538	77	0	79,831	79,930	1,219	758	297	0	85,331	85,430	1,439	978	517	56
74,431	74,530	1,003	542	81	0	79,931	80,030	1,223	762	301	0	85,431	85,530	1,443	982	521	60
74,531	74,630	1,007	546	85	0	80,031	80,130	1,227	766	305	0	85,531	85,630	1,447	986	525	64
74,631	74,730	1,011	550	89	0	80,131	80,230	1,231	770	309	0	85,631	85,730	1,451	990	529	68
74,731	74,830	1,015	554	93	0	80,231	80,330	1,235	774	313	0	85,731	85,830	1,455	994	533	72
74,831	74,930	1,019	558	97	0	80,331	80,430	1,239	778	317	0	85,831	85,930	1,459	998	537	76
74,931	75,030	1,023	562	101	0	80,431	80,530	1,243	782	321	0	85,931	86,030	1,463	1,002	541	80
75,031	75,130	1,027	566	105	0	80,531	80,630	1,247	786	325	0	86,031	86,130	1,467	1,006	545	84

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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
86,131	86,230	1,471	1,010	549	88
86,231	86,330	1,475	1,014	553	92
86,331	86,430	1,479	1,018	557	96
86,431	86,530	1,483	1,022	561	100
86,531	86,630	1,487	1,026	565	104
86,631	86,730	1,491	1,030	569	108
86,731	86,830	1,495	1,034	573	112
86,831	86,930	1,499	1,038	577	116
86,931	87,030	1,503	1,042	581	120
87,031	87,130	1,507	1,046	585	124
87,131	87,230	1,511	1,050	589	128
87,231	87,330	1,515	1,054	593	132
87,331	87,430	1,519	1,058	597	136
87,431	87,530	1,523	1,062	601	140
87,531	87,630	1,527	1,066	605	144
87,631	87,730	1,531	1,070	609	148
87,731	87,830	1,535	1,074	613	152
87,831	87,930	1,539	1,078	617	156
87,931	88,030	1,543	1,082	621	160
88,031	88,130	1,547	1,086	625	164
88,131	88,230	1,551	1,090	629	168
88,231	88,330	1,555	1,094	633	172
88,331	88,430	1,559	1,098	637	176
88,431	88,530	1,563	1,102	641	180
88,531	88,630	1,567	1,106	645	184
88,631	88,730	1,571	1,110	649	188
88,731	88,830	1,575	1,114	653	192
88,831	88,930	1,579	1,118	657	196
88,931	89,030	1,583	1,122	661	200
89,031	89,130	1,587	1,126	665	204
89,131	89,230	1,591	1,130	669	208
89,231	89,330	1,595	1,134	673	212
89,331	89,430	1,599	1,138	677	216
89,431	89,530	1,603	1,142	681	220
89,531	89,630	1,607	1,146	685	224
89,631	89,730	1,611	1,150	689	228
89,731	89,830	1,615	1,154	693	232
89,831	89,930	1,619	1,158	697	236
89,931	90,030	1,623	1,162	701	240
90,031	90,130	1,627	1,166	705	244
90,131	90,230	1,631	1,170	709	248
90,231	90,330	1,635	1,174	713	252
90,331	90,430	1,639	1,178	717	256
90,431	90,530	1,643	1,182	721	260
90,531	90,630	1,647	1,186	725	264
90,631	90,730	1,651	1,190	729	268
90,731	90,830	1,655	1,194	733	272
90,831	90,930	1,659	1,198	737	276
90,931	91,030	1,663	1,202	741	280
91,031	91,130	1,667	1,206	745	284
91,131	91,230	1,671	1,210	749	288
91,231	91,330	1,675	1,214	753	292
91,331	91,430	1,679	1,218	757	296
91,431	91,530	1,683	1,222	761	300
91,531	91,630	1,687	1,226	765	304

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
91,631	91,730	1,693	1,232	771	310
91,731	91,830	1,699	1,238	777	316
91,831	91,930	1,705	1,244	783	322
91,931	92,030	1,711	1,250	789	328
92,031	92,130	1,717	1,256	795	334
92,131	92,230	1,723	1,262	801	340
92,231	92,330	1,729	1,268	807	346
92,331	92,430	1,735	1,274	813	352
92,431	92,530	1,741	1,280	819	358
92,531	92,630	1,747	1,286	825	364
92,631	92,730	1,753	1,292	831	370
92,731	92,830	1,759	1,298	837	376
92,831	92,930	1,765	1,304	843	382
92,931	93,030	1,771	1,310	849	388
93,031	93,130	1,777	1,316	855	394
93,131	93,230	1,783	1,322	861	400
93,231	93,330	1,789	1,328	867	406
93,331	93,430	1,795	1,334	873	412
93,431	93,530	1,801	1,340	879	418
93,531	93,630	1,807	1,346	885	424
93,631	93,730	1,813	1,352	891	430
93,731	93,830	1,819	1,358	897	436
93,831	93,930	1,825	1,364	903	442
93,931	94,030	1,831	1,370	909	448
94,031	94,130	1,837	1,376	915	454
94,131	94,230	1,843	1,382	921	460
94,231	94,330	1,849	1,388	927	466
94,331	94,430	1,855	1,394	933	472
94,431	94,530	1,861	1,400	939	478
94,531	94,630	1,867	1,406	945	484
94,631	94,730	1,873	1,412	951	490
94,731	94,830	1,879	1,418	957	496
94,831	94,930	1,885	1,424	963	502
94,931	95,030	1,891	1,430	969	508
95,031	95,130	1,897	1,436	975	514
95,131	95,230	1,903	1,442	981	520
95,231	95,330	1,909	1,448	987	526
95,331	95,430	1,915	1,454	993	532
95,431	95,530	1,921	1,460	999	538
95,531	95,630	1,927	1,466	1,005	544
95,631	95,730	1,933	1,472	1,011	550
95,731	95,830	1,939	1,478	1,017	556
95,831	95,930	1,945	1,484	1,023	562
95,931	96,030	1,951	1,490	1,029	568
96,031	96,130	1,957	1,496	1,035	574
96,131	96,230	1,963	1,502	1,041	580
96,231	96,330	1,969	1,508	1,047	586
96,331	96,430	1,975	1,514	1,053	592
96,431	96,530	1,981	1,520	1,059	598
96,531	96,630	1,987	1,526	1,065	604
96,631	96,730	1,993	1,532	1,071	610
96,731	96,830	1,999	1,538	1,077	616
96,831	96,930	2,005	1,544	1,083	622
96,931	97,030	2,011	1,550	1,089	628
97,031	97,130	2,017	1,556	1,095	634

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
97,131	97,230	2,023	1,562	1,101	640
97,231	97,330	2,029	1,568	1,107	646
97,331	97,430	2,035	1,574	1,113	652
97,431	97,530	2,041	1,580	1,119	658
97,531	97,630	2,047	1,586	1,125	664
97,631	97,730	2,053	1,592	1,131	670
97,731	97,830	2,059	1,598	1,137	676
97,831	97,930	2,065	1,604	1,143	682
97,931	98,030	2,071	1,610	1,149	688
98,031	98,130	2,077	1,616	1,155	694
98,131	98,230	2,083	1,622	1,161	700
98,231	98,330	2,089	1,628	1,167	706
98,331	98,430	2,095	1,634	1,173	712
98,431	98,530	2,101	1,640	1,179	718
98,531	98,630	2,107	1,646	1,185	724
98,631	98,730	2,113	1,652	1,191	730
98,731	98,830	2,119	1,658	1,197	736
98,831	98,930	2,125	1,664	1,203	742
98,931	99,030	2,131	1,670	1,209	748
99,031	99,130	2,137	1,676	1,215	754
99,131	99,230	2,143	1,682	1,221	760
99,231	99,330	2,149	1,688	1,227	766
99,331	99,430	2,155	1,694	1,233	772
99,431	99,530	2,161	1,700	1,239	778
99,531	99,630	2,167	1,706	1,245	784
99,631	99,730	2,173	1,712	1,251	790
99,731	99,830	2,179	1,718	1,257	796
99,831	99,930	2,185	1,724	1,263	802
99,931	100,030	2,191	1,730	1,269	808
100,031	100,130	2,197	1,736	1,275	814
100,131	100,230	2,203	1,742	1,281	820
100,231	100,330	2,209	1,748	1,287	826
100,331	100,430	2,215	1,754	1,293	832
100,431	100,530	2,221	1,760	1,299	838
100,531	100,630	2,227	1,766	1,305	844
100,631	100,730	2,233	1,772	1,311	850
100,731	100,830	2,239	1,778	1,317	856
100,831	100,930	2,245	1,784	1,323	862
100,931	101,030	2,251	1,790	1,329	868
101,031	101,130	2,257	1,796	1,335	874
101,131	101,230	2,263	1,802	1,341	880
101,231	101,330	2,269	1,808	1,347	886
101,331	101,430	2,275	1,814	1,353	892
101,431	101,530	2,281	1,820	1,359	898
101,531	101,630	2,287	1,826	1,365	904
101,631	101,730	2,293	1,832	1,371	910
101,731	101,830	2,299	1,838	1,377	916
101,831	101,930	2,305	1,844	1,383	922
101,931	102,030	2,311	1,850	1,389	928
102,031	102,130	2,317	1,856	1,395	934
102,131	102,230	2,323	1,862	1,401	940
102,231	102,330	2,329	1,868	1,407	946
102,331	102,430	2,335	1,874	1,413	952
102,431	102,530	2,341	1,880	1,419	958
102,531	102,630	2,347	1,886	1,425	964

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3
102,631	102,730	2,353	1,892	1,431	970
102,731	102,830	2,359	1,898	1,437	976
102,831	102,930	2,365	1,904	1,443	982
102,931	103,030	2,371	1,910	1,449	988
103,031	103,130	2,377	1,916	1,455	994
103,131	103,230	2,383	1,922	1,461	1,000
103,231	103,330	2,389	1,928	1,467	1,006
103,331	103,430	2,395	1,934	1,473	1,012
103,431	103,530	2,401	1,940	1,479	1,018
103,531	103,630	2,407	1,946	1,485	1,024
103,631	103,730	2,413	1,952	1,491	1,030
103,731	103,830	2,419	1,958	1,497	1,036
103,831	103,930	2,425	1,964	1,503	1,042
103,931	104,030	2,431	1,970	1,509	1,048
104,031	104,130	2,437	1,976	1,515	1,054
104,131	104,230	2,443	1,982	1,521	1,060
104,231	104,330	2,449	1,988	1,527	1,066
104,331	104,430	2,455	1,994	1,533	1,072
104,431	104,530	2,461	2,000	1,539	1,078
104,531	104,630	2,467	2,006	1,545	1,084
104,631	104,730	2,473	2,012	1,551	1,090
104,731	104,830	2,479	2,018	1,557	1,096
104,831	104,930	2,485	2,024	1,563	1,102
104,931	105,030	2,491	2,030	1,569	1,108
105,031	105,130	2,497	2,036	1,575	1,114
105,131	105,230	2,503	2,042	1,581	1,120
105,231	105,330	2,509	2,048	1,587	1,126
105,331	105,430	2,515	2,054	1,593	1,132
105,431	105,530	2,521	2,060	1,599	1,138
105,531	105,630	2,527	2,066	1,605	1,144
105,631	105,730	2,533	2,072	1,611	1,150
105,731	105,830	2,539	2,078	1,617	1,156
105,831	105,930	2,545	2,084	1,623	1,162
105,931	106,030	2,551	2,090	1,629	1,168
106,031	106,130	2,557	2,096	1,635	1,174
106,131	106,230	2,563	2,102	1,641	1,180
106,231	106,330	2,569	2,108	1,647	1,186
106,331	106,430	2,575	2,114	1,653	1,192
106,431	106,530	2,581	2,120	1,659	1,198
106,531	106,630	2,587	2,126	1,665	1,204
106,631	106,730	2,593	2,132	1,671	1,210
106,731	106,830	2,599	2,138	1,677	1,216
106,831	106,930	2,605	2,144	1,683	1,222
106,931	107,030	2,611	2,150	1,689	1,228
107,031	107,130	2,617	2,156	1,695	1,234
107,131	107,230	2,623	2,162	1,701	1,240
107,231	107,330	2,629	2,168	1,707	1,246
107,331	107,430	2,635	2,174	1,713	1,252
107,431	107,530	2,641	2,180	1,719	1,258
107,531	107,630	2,647	2,186	1,725	1,264
107,631	107,730	2,653	2,192	1,731	1,270
107,731	107,830	2,659	2,198	1,737	1,276
107,831	107,930	2,665	2,204	1,743	1,282
107,931	108,030	2,671	2,210	1,749	1,288
108,031	108,130	2,677	2,216	1,755	1,294

If Your Income Is… At Least	But Not Over	0	1	2	3
108,131	108,230	2,683	2,222	1,761	1,300
108,231	108,330	2,689	2,228	1,767	1,306
108,331	108,430	2,695	2,234	1,773	1,312
108,431	108,530	2,701	2,240	1,779	1,318
108,531	108,630	2,707	2,246	1,785	1,324
108,631	108,730	2,713	2,252	1,791	1,330
108,731	108,830	2,719	2,258	1,797	1,336
108,831	108,930	2,725	2,264	1,803	1,342
108,931	109,030	2,731	2,270	1,809	1,348
109,031	109,130	2,737	2,276	1,815	1,354
109,131	109,230	2,743	2,282	1,821	1,360
109,231	109,330	2,749	2,288	1,827	1,366
109,331	109,430	2,755	2,294	1,833	1,372
109,431	109,530	2,761	2,300	1,839	1,378
109,531	109,630	2,767	2,306	1,845	1,384
109,631	109,730	2,773	2,312	1,851	1,390
109,731	109,830	2,779	2,318	1,857	1,396
109,831	109,930	2,785	2,324	1,863	1,402
109,931	110,030	2,791	2,330	1,869	1,408
110,031	110,130	2,797	2,336	1,875	1,414
110,131	110,230	2,803	2,342	1,881	1,420
110,231	110,330	2,809	2,348	1,887	1,426
110,331	110,430	2,815	2,354	1,893	1,432
110,431	110,530	2,821	2,360	1,899	1,438
110,531	110,630	2,827	2,366	1,905	1,444
110,631	110,730	2,833	2,372	1,911	1,450
110,731	110,830	2,839	2,378	1,917	1,456
110,831	110,930	2,845	2,384	1,923	1,462
110,931	111,030	2,851	2,390	1,929	1,468
111,031	111,130	2,857	2,396	1,935	1,474
111,131	111,230	2,863	2,402	1,941	1,480
111,231	111,330	2,869	2,408	1,947	1,486
111,331	111,430	2,875	2,414	1,953	1,492
111,431	111,530	2,881	2,420	1,959	1,498
111,531	111,630	2,887	2,426	1,965	1,504
111,631	111,730	2,893	2,432	1,971	1,510
111,731	111,830	2,899	2,438	1,977	1,516
111,831	111,930	2,905	2,444	1,983	1,522
111,931	112,030	2,911	2,450	1,989	1,528
112,031	112,130	2,917	2,456	1,995	1,534
112,131	112,230	2,923	2,462	2,001	1,540
112,231	112,330	2,929	2,468	2,007	1,546
112,331	112,430	2,935	2,474	2,013	1,552
112,431	112,530	2,941	2,480	2,019	1,558
112,531	112,630	2,947	2,486	2,025	1,564
112,631	112,730	2,953	2,492	2,031	1,570
112,731	112,830	2,959	2,498	2,037	1,576
112,831	112,930	2,965	2,504	2,043	1,582
112,931	113,030	2,971	2,510	2,049	1,588
113,031	113,130	2,977	2,516	2,055	1,594
113,131	113,230	2,983	2,522	2,061	1,600
113,231	113,330	2,989	2,528	2,067	1,606
113,331	113,430	2,995	2,534	2,073	1,612
113,431	113,530	3,001	2,540	2,079	1,618
113,531	113,630	3,007	2,546	2,085	1,624

If Your Income Is… At Least	But Not Over	0	1	2	3
113,631	113,730	3,013	2,552	2,091	1,630
113,731	113,830	3,019	2,558	2,097	1,636
113,831	113,930	3,025	2,564	2,103	1,642
113,931	114,030	3,031	2,570	2,109	1,648
114,031	114,130	3,037	2,576	2,115	1,654
114,131	114,230	3,043	2,582	2,121	1,660
114,231	114,330	3,049	2,588	2,127	1,666
114,331	114,430	3,055	2,594	2,133	1,672
114,431	114,530	3,061	2,600	2,139	1,678
114,531	114,630	3,067	2,606	2,145	1,684
114,631	114,730	3,073	2,612	2,151	1,690
114,731	114,830	3,079	2,618	2,157	1,696
114,831	114,930	3,085	2,624	2,163	1,702
114,931	115,030	3,091	2,630	2,169	1,708
115,031	115,130	3,097	2,636	2,175	1,714
115,131	115,230	3,103	2,642	2,181	1,720
115,231	115,330	3,109	2,648	2,187	1,726
115,331	115,430	3,115	2,654	2,193	1,732
115,431	115,530	3,121	2,660	2,199	1,738
115,531	115,630	3,127	2,666	2,205	1,744
115,631	115,730	3,133	2,672	2,211	1,750
115,731	115,830	3,139	2,678	2,217	1,756
115,831	115,930	3,145	2,684	2,223	1,762
115,931	116,030	3,151	2,690	2,229	1,768
116,031	116,130	3,157	2,696	2,235	1,774
116,131	116,230	3,163	2,702	2,241	1,780
116,231	116,330	3,169	2,708	2,247	1,786
116,331	116,430	3,175	2,714	2,253	1,792
116,431	116,530	3,181	2,720	2,259	1,798
116,531	116,630	3,187	2,726	2,265	1,804
116,631	116,730	3,193	2,732	2,271	1,810
116,731	116,830	3,199	2,738	2,277	1,816
116,831	116,930	3,205	2,744	2,283	1,822
116,931	117,030	3,211	2,750	2,289	1,828
117,031	117,130	3,217	2,756	2,295	1,834
117,131	117,230	3,223	2,762	2,301	1,840
117,231	117,330	3,229	2,768	2,307	1,846
117,331	117,430	3,235	2,774	2,313	1,852
117,431	117,530	3,241	2,780	2,319	1,858
117,531	117,630	3,247	2,786	2,325	1,864
117,631	117,730	3,253	2,792	2,331	1,870
117,731	117,830	3,259	2,798	2,337	1,876
117,831	117,930	3,265	2,804	2,343	1,882
117,931	118,030	3,271	2,810	2,349	1,888
118,031	118,130	3,277	2,816	2,355	1,894
118,131	118,230	3,283	2,822	2,361	1,900
118,231	118,330	3,289	2,828	2,367	1,906
118,331	118,430	3,295	2,834	2,373	1,912
118,431	118,530	3,301	2,840	2,379	1,918
118,531	118,630	3,307	2,846	2,385	1,924
118,631	118,730	3,313	2,852	2,391	1,930
118,731	118,830	3,319	2,858	2,397	1,936
118,831	118,930	3,325	2,864	2,403	1,942
118,931	119,030	3,331	2,870	2,409	1,948
119,031	119,130	3,337	2,876	2,415	1,954

Continued on next page.

2024 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 $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3
119,131	119,230	3,343	2,882	2,421	1,960
119,231	119,330	3,349	2,888	2,427	1,966
119,331	119,430	3,355	2,894	2,433	1,972
119,431	119,530	3,361	2,900	2,439	1,978
119,531	119,630	3,367	2,906	2,445	1,984
119,631	119,730	3,373	2,912	2,451	1,990
119,731	119,830	3,379	2,918	2,457	1,996
119,831	119,930	3,385	2,924	2,463	2,002
119,931	120,030	3,391	2,930	2,469	2,008
120,031	120,130	3,397	2,936	2,475	2,014
120,131	120,230	3,403	2,942	2,481	2,020
120,231	120,330	3,409	2,948	2,487	2,026
120,331	120,430	3,415	2,954	2,493	2,032
120,431	120,530	3,421	2,960	2,499	2,038
120,531	120,630	3,427	2,966	2,505	2,044
120,631	120,730	3,433	2,972	2,511	2,050
120,731	120,830	3,439	2,978	2,517	2,056
120,831	120,930	3,445	2,984	2,523	2,062
120,931	121,030	3,451	2,990	2,529	2,068
121,031	121,130	3,457	2,996	2,535	2,074
121,131	121,230	3,463	3,002	2,541	2,080
121,231	121,330	3,469	3,008	2,547	2,086
121,331	121,430	3,475	3,014	2,553	2,092
121,431	121,530	3,481	3,020	2,559	2,098
121,531	121,630	3,487	3,026	2,565	2,104
121,631	121,730	3,493	3,032	2,571	2,110
121,731	121,830	3,499	3,038	2,577	2,116
121,831	121,930	3,505	3,044	2,583	2,122
121,931	122,030	3,511	3,050	2,589	2,128
122,031	122,130	3,517	3,056	2,595	2,134
122,131	122,230	3,523	3,062	2,601	2,140
122,231	122,330	3,529	3,068	2,607	2,146
122,331	122,430	3,535	3,074	2,613	2,152
122,431	122,530	3,541	3,080	2,619	2,158
122,531	122,630	3,547	3,086	2,625	2,164
122,631	122,730	3,553	3,092	2,631	2,170
122,731	122,830	3,559	3,098	2,637	2,176
122,831	122,930	3,566	3,105	2,644	2,183
122,931	123,030	3,574	3,113	2,652	2,191
123,031	123,130	3,582	3,121	2,660	2,199
123,131	123,230	3,590	3,129	2,668	2,207
123,231	123,330	3,598	3,137	2,676	2,215
123,331	123,430	3,606	3,145	2,684	2,223
123,431	123,530	3,614	3,153	2,692	2,231
123,531	123,630	3,622	3,161	2,700	2,239
123,631	123,730	3,630	3,169	2,708	2,247
123,731	123,830	3,638	3,177	2,716	2,255
123,831	123,930	3,646	3,185	2,724	2,263
123,931	124,030	3,654	3,193	2,732	2,271
124,031	124,130	3,662	3,201	2,740	2,279
124,131	124,230	3,670	3,209	2,748	2,287
124,231	124,330	3,678	3,217	2,756	2,295
124,331	124,430	3,686	3,225	2,764	2,303
124,431	124,530	3,694	3,233	2,772	2,311
124,531	124,630	3,702	3,241	2,780	2,319

If Your Income Is… At Least	But Not Over	0	1	2	3
124,631	124,730	3,710	3,249	2,788	2,327
124,731	124,830	3,718	3,257	2,796	2,335
124,831	124,930	3,726	3,265	2,804	2,343
124,931	125,030	3,734	3,273	2,812	2,351
125,031	125,130	3,742	3,281	2,820	2,359
125,131	125,230	3,750	3,289	2,828	2,367
125,231	125,330	3,758	3,297	2,836	2,375
125,331	125,430	3,766	3,305	2,844	2,383
125,431	125,530	3,774	3,313	2,852	2,391
125,531	125,630	3,782	3,321	2,860	2,399
125,631	125,730	3,790	3,329	2,868	2,407
125,731	125,830	3,798	3,337	2,876	2,415
125,831	125,930	3,806	3,345	2,884	2,423
125,931	126,030	3,814	3,353	2,892	2,431
126,031	126,130	3,822	3,361	2,900	2,439
126,131	126,230	3,830	3,369	2,908	2,447
126,231	126,330	3,838	3,377	2,916	2,455
126,331	126,430	3,846	3,385	2,924	2,463
126,431	126,530	3,854	3,393	2,932	2,471
126,531	126,630	3,862	3,401	2,940	2,479
126,631	126,730	3,870	3,409	2,948	2,487
126,731	126,830	3,878	3,417	2,956	2,495
126,831	126,930	3,886	3,425	2,964	2,503
126,931	127,030	3,894	3,433	2,972	2,511
127,031	127,130	3,902	3,441	2,980	2,519
127,131	127,230	3,910	3,449	2,988	2,527
127,231	127,330	3,918	3,457	2,996	2,535
127,331	127,430	3,926	3,465	3,004	2,543
127,431	127,530	3,934	3,473	3,012	2,551
127,531	127,630	3,942	3,481	3,020	2,559
127,631	127,730	3,950	3,489	3,028	2,567
127,731	127,830	3,958	3,497	3,036	2,575
127,831	127,930	3,966	3,505	3,044	2,583
127,931	128,030	3,974	3,513	3,052	2,591
128,031	128,130	3,982	3,521	3,060	2,599
128,131	128,230	3,990	3,529	3,068	2,607
128,231	128,330	3,998	3,537	3,076	2,615
128,331	128,430	4,006	3,545	3,084	2,623
128,431	128,530	4,014	3,553	3,092	2,631
128,531	128,630	4,022	3,561	3,100	2,639
128,631	128,730	4,030	3,569	3,108	2,647
128,731	128,830	4,038	3,577	3,116	2,655
128,831	128,930	4,046	3,585	3,124	2,663
128,931	129,030	4,054	3,593	3,132	2,671
129,031	129,130	4,062	3,601	3,140	2,679
129,131	129,230	4,070	3,609	3,148	2,687
129,231	129,330	4,078	3,617	3,156	2,695
129,331	129,430	4,086	3,625	3,164	2,703
129,431	129,530	4,094	3,633	3,172	2,711
129,531	129,630	4,102	3,641	3,180	2,719
129,631	129,730	4,110	3,649	3,188	2,727
129,731	129,830	4,118	3,657	3,196	2,735
129,831	129,930	4,126	3,665	3,204	2,743
129,931	130,030	4,134	3,673	3,212	2,751
130,031	130,130	4,142	3,681	3,220	2,759

If Your Income Is… At Least	But Not Over	0	1	2	3
130,131	130,230	4,150	3,689	3,228	2,767
130,231	130,330	4,158	3,697	3,236	2,775
130,331	130,430	4,166	3,705	3,244	2,783
130,431	130,530	4,174	3,713	3,252	2,791
130,531	130,630	4,182	3,721	3,260	2,799
130,631	130,730	4,190	3,729	3,268	2,807
130,731	130,830	4,198	3,737	3,276	2,815
130,831	130,930	4,206	3,745	3,284	2,823
130,931	131,030	4,214	3,753	3,292	2,831
131,031	131,130	4,222	3,761	3,300	2,839
131,131	131,230	4,230	3,769	3,308	2,847
131,231	131,330	4,238	3,777	3,316	2,855
131,331	131,430	4,246	3,785	3,324	2,863
131,431	131,530	4,254	3,793	3,332	2,871
131,531	131,630	4,262	3,801	3,340	2,879
131,631	131,730	4,270	3,809	3,348	2,887
131,731	131,830	4,278	3,817	3,356	2,895
131,831	131,930	4,286	3,825	3,364	2,903
131,931	132,030	4,294	3,833	3,372	2,911
132,031	132,130	4,302	3,841	3,380	2,919
132,131	132,230	4,310	3,849	3,388	2,927
132,231	132,330	4,318	3,857	3,396	2,935
132,331	132,430	4,326	3,865	3,404	2,943
132,431	132,530	4,334	3,873	3,412	2,951
132,531	132,630	4,342	3,881	3,420	2,959
132,631	132,730	4,350	3,889	3,428	2,967
132,731	132,830	4,358	3,897	3,436	2,975
132,831	132,930	4,366	3,905	3,444	2,983
132,931	133,030	4,374	3,913	3,452	2,991
133,031	133,130	4,382	3,921	3,460	2,999
133,131	133,230	4,390	3,929	3,468	3,007
133,231	133,330	4,398	3,937	3,476	3,015
133,331	133,430	4,406	3,945	3,484	3,023
133,431	133,530	4,414	3,953	3,492	3,031
133,531	133,630	4,422	3,961	3,500	3,039
133,631	133,730	4,430	3,969	3,508	3,047
133,731	133,830	4,438	3,977	3,516	3,055
133,831	133,930	4,446	3,985	3,524	3,063
133,931	134,030	4,454	3,993	3,532	3,071
134,031	134,130	4,462	4,001	3,540	3,079
134,131	134,230	4,470	4,009	3,548	3,087
134,231	134,330	4,478	4,017	3,556	3,095
134,331	134,430	4,486	4,025	3,564	3,103
134,431	134,530	4,494	4,033	3,572	3,111
134,531	134,630	4,502	4,041	3,580	3,119
134,631	134,730	4,510	4,049	3,588	3,127
134,731	134,830	4,518	4,057	3,596	3,135
134,831	134,930	4,526	4,065	3,604	3,143
134,931	135,030	4,534	4,073	3,612	3,151
135,031	135,130	4,542	4,081	3,620	3,159
135,131	135,230	4,550	4,089	3,628	3,167
135,231	135,330	4,558	4,097	3,636	3,175
135,331	135,430	4,566	4,105	3,644	3,183
135,431	135,530	4,574	4,113	3,652	3,191
135,531	135,630	4,582	4,121	3,660	3,199

2024 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 $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	Number of Dependents 0	1	2	3
135,631	135,730	4,590	4,129	3,668	3,207
135,731	135,830	4,598	4,137	3,676	3,215
135,831	135,930	4,606	4,145	3,684	3,223
135,931	136,030	4,614	4,153	3,692	3,231
136,031	136,130	4,622	4,161	3,700	3,239
136,131	136,230	4,630	4,169	3,708	3,247
136,231	136,330	4,638	4,177	3,716	3,255
136,331	136,430	4,646	4,185	3,724	3,263
136,431	136,530	4,654	4,193	3,732	3,271
136,531	136,630	4,662	4,201	3,740	3,279
136,631	136,730	4,670	4,209	3,748	3,287
136,731	136,830	4,678	4,217	3,756	3,295
136,831	136,930	4,686	4,225	3,764	3,303
136,931	137,030	4,694	4,233	3,772	3,311
137,031	137,130	4,702	4,241	3,780	3,319
137,131	137,230	4,710	4,249	3,788	3,327
137,231	137,330	4,718	4,257	3,796	3,335
137,331	137,430	4,726	4,265	3,804	3,343
137,431	137,530	4,734	4,273	3,812	3,351
137,531	137,630	4,742	4,281	3,820	3,359
137,631	137,730	4,750	4,289	3,828	3,367
137,731	137,830	4,758	4,297	3,836	3,375
137,831	137,930	4,766	4,305	3,844	3,383
137,931	138,030	4,774	4,313	3,852	3,391
138,031	138,130	4,782	4,321	3,860	3,399
138,131	138,230	4,790	4,329	3,868	3,407
138,231	138,330	4,798	4,337	3,876	3,415
138,331	138,430	4,806	4,345	3,884	3,423
138,431	138,530	4,814	4,353	3,892	3,431
138,531	138,630	4,822	4,361	3,900	3,439
138,631	138,730	4,830	4,369	3,908	3,447
138,731	138,830	4,838	4,377	3,916	3,455
138,831	138,930	4,846	4,385	3,924	3,463
138,931	139,030	4,854	4,393	3,932	3,471
139,031	139,130	4,862	4,401	3,940	3,479
139,131	139,230	4,870	4,409	3,948	3,487
139,231	139,330	4,878	4,417	3,956	3,495
139,331	139,430	4,886	4,425	3,964	3,503
139,431	139,530	4,894	4,433	3,972	3,511
139,531	139,630	4,902	4,441	3,980	3,519
139,631	139,730	4,910	4,449	3,988	3,527
139,731	139,830	4,918	4,457	3,996	3,535
139,831	139,930	4,926	4,465	4,004	3,543
139,931	140,030	4,934	4,473	4,012	3,551
140,031	140,130	4,942	4,481	4,020	3,559
140,131	140,230	4,950	4,489	4,028	3,567
140,231	140,330	4,958	4,497	4,036	3,575
140,331	140,430	4,966	4,505	4,044	3,583
140,431	140,530	4,974	4,513	4,052	3,591
140,531	140,630	4,982	4,521	4,060	3,599
140,631	140,730	4,990	4,529	4,068	3,607
140,731	140,830	4,998	4,537	4,076	3,615
140,831	140,930	5,006	4,545	4,084	3,623
140,931	141,030	5,014	4,553	4,092	3,631
141,031	141,130	5,022	4,561	4,100	3,639

If Your Income Is… At Least	But Not Over	Number of Dependents 0	1	2	3
141,131	141,230	5,030	4,569	4,108	3,647
141,231	141,330	5,038	4,577	4,116	3,655
141,331	141,430	5,046	4,585	4,124	3,663
141,431	141,530	5,054	4,593	4,132	3,671
141,531	141,630	5,062	4,601	4,140	3,679
141,631	141,730	5,070	4,609	4,148	3,687
141,731	141,830	5,078	4,617	4,156	3,695
141,831	141,930	5,086	4,625	4,164	3,703
141,931	142,030	5,094	4,633	4,172	3,711
142,031	142,130	5,102	4,641	4,180	3,719
142,131	142,230	5,110	4,649	4,188	3,727
142,231	142,330	5,118	4,657	4,196	3,735
142,331	142,430	5,126	4,665	4,204	3,743
142,431	142,530	5,134	4,673	4,212	3,751
142,531	142,630	5,142	4,681	4,220	3,759
142,631	142,730	5,150	4,689	4,228	3,767
142,731	142,830	5,158	4,697	4,236	3,775
142,831	142,930	5,166	4,705	4,244	3,783
142,931	143,030	5,174	4,713	4,252	3,791
143,031	143,130	5,182	4,721	4,260	3,799
143,131	143,230	5,190	4,729	4,268	3,807
143,231	143,330	5,198	4,737	4,276	3,815
143,331	143,430	5,206	4,745	4,284	3,823
143,431	143,530	5,214	4,753	4,292	3,831
143,531	143,630	5,222	4,761	4,300	3,839
143,631	143,730	5,230	4,769	4,308	3,847
143,731	143,830	5,238	4,777	4,316	3,855
143,831	143,930	5,246	4,785	4,324	3,863
143,931	144,030	5,254	4,793	4,332	3,871
144,031	144,130	5,262	4,801	4,340	3,879
144,131	144,230	5,270	4,809	4,348	3,887
144,231	144,330	5,278	4,817	4,356	3,895
144,331	144,430	5,286	4,825	4,364	3,903
144,431	144,530	5,294	4,833	4,372	3,911
144,531	144,630	5,302	4,841	4,380	3,919
144,631	144,730	5,310	4,849	4,388	3,927
144,731	144,830	5,318	4,857	4,396	3,935
144,831	144,930	5,326	4,865	4,404	3,943
144,931	145,030	5,334	4,873	4,412	3,951
145,031	145,130	5,342	4,881	4,420	3,959
145,131	145,230	5,350	4,889	4,428	3,967
145,231	145,330	5,358	4,897	4,436	3,975
145,331	145,430	5,366	4,905	4,444	3,983
145,431	145,530	5,374	4,913	4,452	3,991
145,531	145,630	5,382	4,921	4,460	3,999
145,631	145,730	5,390	4,929	4,468	4,007
145,731	145,830	5,398	4,937	4,476	4,015
145,831	145,930	5,406	4,945	4,484	4,023
145,931	146,030	5,414	4,953	4,492	4,031
146,031	146,130	5,422	4,961	4,500	4,039
146,131	146,230	5,430	4,969	4,508	4,047
146,231	146,330	5,438	4,977	4,516	4,055
146,331	146,430	5,446	4,985	4,524	4,063
146,431	146,530	5,454	4,993	4,532	4,071
146,531	146,630	5,462	5,001	4,540	4,079

If Your Income Is… At Least	But Not Over	Number of Dependents 0	1	2	3
146,631	146,730	5,470	5,009	4,548	4,087
146,731	146,830	5,478	5,017	4,556	4,095
146,831	146,930	5,486	5,025	4,564	4,103
146,931	147,030	5,494	5,033	4,572	4,111
147,031	147,130	5,502	5,041	4,580	4,119
147,131	147,230	5,510	5,049	4,588	4,127
147,231	147,330	5,518	5,057	4,596	4,135
147,331	147,430	5,526	5,065	4,604	4,143
147,431	147,530	5,534	5,073	4,612	4,151
147,531	147,630	5,542	5,081	4,620	4,159
147,631	147,730	5,550	5,089	4,628	4,167
147,731	147,830	5,558	5,097	4,636	4,175
147,831	147,930	5,566	5,105	4,644	4,183
147,931	148,030	5,574	5,113	4,652	4,191
148,031	148,130	5,582	5,121	4,660	4,199
148,131	148,230	5,590	5,129	4,668	4,207
148,231	148,330	5,598	5,137	4,676	4,215
148,331	148,430	5,606	5,145	4,684	4,223
148,431	148,530	5,614	5,153	4,692	4,231
148,531	148,630	5,622	5,161	4,700	4,239
148,631	148,730	5,630	5,169	4,708	4,247
148,731	148,830	5,638	5,177	4,716	4,255
148,831	148,930	5,646	5,185	4,724	4,263
148,931	149,030	5,654	5,193	4,732	4,271
149,031	149,130	5,662	5,201	4,740	4,279
149,131	149,230	5,670	5,209	4,748	4,287
149,231	149,330	5,678	5,217	4,756	4,295
149,331	149,430	5,686	5,225	4,764	4,303
149,431	149,530	5,694	5,233	4,772	4,311
149,531	149,630	5,702	5,241	4,780	4,319
149,631	149,730	5,710	5,249	4,788	4,327
149,731	149,830	5,718	5,257	4,796	4,335
149,831	149,930	5,726	5,265	4,804	4,343
149,931	150,030	5,734	5,273	4,812	4,351
150,031	150,130	5,742	5,281	4,820	4,359
150,131	150,230	5,750	5,289	4,828	4,367
150,231	150,330	5,758	5,297	4,836	4,375
150,331	150,430	5,766	5,305	4,844	4,383
150,431	150,530	5,774	5,313	4,852	4,391
150,531	150,630	5,782	5,321	4,860	4,399
150,631	150,730	5,790	5,329	4,868	4,407
150,731	150,830	5,798	5,337	4,876	4,415
150,831	150,930	5,806	5,345	4,884	4,423
150,931	151,030	5,814	5,353	4,892	4,431
151,031	151,130	5,822	5,361	4,900	4,439
151,131	151,230	5,830	5,369	4,908	4,447
151,231	151,330	5,838	5,377	4,916	4,455
151,331	151,430	5,846	5,385	4,924	4,463
151,431	151,530	5,854	5,393	4,932	4,471
151,531	151,630	5,862	5,401	4,940	4,479
151,631	151,730	5,870	5,409	4,948	4,487
151,731	151,830	5,878	5,417	4,956	4,495
151,831	151,930	5,886	5,425	4,964	4,503
151,931	152,030	5,894	5,433	4,972	4,511
152,031	152,130	5,902	5,441	4,980	4,519

Continued on next page.

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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				If Your Income Is…		Number of Dependents				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
152,131	152,230	5,910	5,449	4,988	4,527	157,631	157,730	6,421	5,960	5,499	5,038	163,131	163,230	6,932	6,471	6,010	5,549
152,231	152,330	5,918	5,457	4,996	4,535	157,731	157,830	6,430	5,969	5,508	5,047	163,231	163,330	6,941	6,480	6,019	5,558
152,331	152,430	5,928	5,467	5,006	4,545	157,831	157,930	6,439	5,978	5,517	5,056	163,331	163,430	6,951	6,490	6,029	5,568
152,431	152,530	5,937	5,476	5,015	4,554	157,931	158,030	6,448	5,987	5,526	5,065	163,431	163,530	6,960	6,499	6,038	5,577
152,531	152,630	5,946	5,485	5,024	4,563	158,031	158,130	6,458	5,997	5,536	5,075	163,531	163,630	6,969	6,508	6,047	5,586
152,631	152,730	5,956	5,495	5,034	4,573	158,131	158,230	6,467	6,006	5,545	5,084	163,631	163,730	6,979	6,518	6,057	5,596
152,731	152,830	5,965	5,504	5,043	4,582	158,231	158,330	6,476	6,015	5,554	5,093	163,731	163,830	6,988	6,527	6,066	5,605
152,831	152,930	5,974	5,513	5,052	4,591	158,331	158,430	6,486	6,025	5,564	5,103	163,831	163,930	6,997	6,536	6,075	5,614
152,931	153,030	5,983	5,522	5,061	4,600	158,431	158,530	6,495	6,034	5,573	5,112	163,931	164,030	7,006	6,545	6,084	5,623
153,031	153,130	5,993	5,532	5,071	4,610	158,531	158,630	6,504	6,043	5,582	5,121	164,031	164,130	7,016	6,555	6,094	5,633
153,131	153,230	6,002	5,541	5,080	4,619	158,631	158,730	6,514	6,053	5,592	5,131	164,131	164,230	7,025	6,564	6,103	5,642
153,231	153,330	6,011	5,550	5,089	4,628	158,731	158,830	6,523	6,062	5,601	5,140	164,231	164,330	7,034	6,573	6,112	5,651
153,331	153,430	6,021	5,560	5,099	4,638	158,831	158,930	6,532	6,071	5,610	5,149	164,331	164,430	7,044	6,583	6,122	5,661
153,431	153,530	6,030	5,569	5,108	4,647	158,931	159,030	6,541	6,080	5,619	5,158	164,431	164,530	7,053	6,592	6,131	5,670
153,531	153,630	6,039	5,578	5,117	4,656	159,031	159,130	6,551	6,090	5,629	5,168	164,531	164,630	7,062	6,601	6,140	5,679
153,631	153,730	6,049	5,588	5,127	4,666	159,131	159,230	6,560	6,099	5,638	5,177	164,631	164,730	7,072	6,611	6,150	5,689
153,731	153,830	6,058	5,597	5,136	4,675	159,231	159,330	6,569	6,108	5,647	5,186	164,731	164,830	7,081	6,620	6,159	5,698
153,831	153,930	6,067	5,606	5,145	4,684	159,331	159,430	6,579	6,118	5,657	5,196	164,831	164,930	7,090	6,629	6,168	5,707
153,931	154,030	6,076	5,615	5,154	4,693	159,431	159,530	6,588	6,127	5,666	5,205	164,931	165,030	7,099	6,638	6,177	5,716
154,031	154,130	6,086	5,625	5,164	4,703	159,531	159,630	6,597	6,136	5,675	5,214	165,031	165,130	7,109	6,648	6,187	5,726
154,131	154,230	6,095	5,634	5,173	4,712	159,631	159,730	6,607	6,146	5,685	5,224	165,131	165,230	7,118	6,657	6,196	5,735
154,231	154,330	6,104	5,643	5,182	4,721	159,731	159,830	6,616	6,155	5,694	5,233	165,231	165,330	7,127	6,666	6,205	5,744
154,331	154,430	6,114	5,653	5,192	4,731	159,831	159,930	6,625	6,164	5,703	5,242	165,331	165,430	7,137	6,676	6,215	5,754
154,431	154,530	6,123	5,662	5,201	4,740	159,931	160,030	6,634	6,173	5,712	5,251	165,431	165,530	7,146	6,685	6,224	5,763
154,531	154,630	6,132	5,671	5,210	4,749	160,031	160,130	6,644	6,183	5,722	5,261	165,531	165,630	7,155	6,694	6,233	5,772
154,631	154,730	6,142	5,681	5,220	4,759	160,131	160,230	6,653	6,192	5,731	5,270	165,631	165,730	7,165	6,704	6,243	5,782
154,731	154,830	6,151	5,690	5,229	4,768	160,231	160,330	6,662	6,201	5,740	5,279	165,731	165,830	7,174	6,713	6,252	5,791
154,831	154,930	6,160	5,699	5,238	4,777	160,331	160,430	6,672	6,211	5,750	5,289	165,831	165,930	7,183	6,722	6,261	5,800
154,931	155,030	6,169	5,708	5,247	4,786	160,431	160,530	6,681	6,220	5,759	5,298	165,931	166,030	7,192	6,731	6,270	5,809
155,031	155,130	6,179	5,718	5,257	4,796	160,531	160,630	6,690	6,229	5,768	5,307	166,031	166,130	7,202	6,741	6,280	5,819
155,131	155,230	6,188	5,727	5,266	4,805	160,631	160,730	6,700	6,239	5,778	5,317	166,131	166,230	7,211	6,750	6,289	5,828
155,231	155,330	6,197	5,736	5,275	4,814	160,731	160,830	6,709	6,248	5,787	5,326	166,231	166,330	7,220	6,759	6,298	5,837
155,331	155,430	6,207	5,746	5,285	4,824	160,831	160,930	6,718	6,257	5,796	5,335	166,331	166,430	7,230	6,769	6,308	5,847
155,431	155,530	6,216	5,755	5,294	4,833	160,931	161,030	6,727	6,266	5,805	5,344	166,431	166,530	7,239	6,778	6,317	5,856
155,531	155,630	6,225	5,764	5,303	4,842	161,031	161,130	6,737	6,276	5,815	5,354	166,531	166,630	7,248	6,787	6,326	5,865
155,631	155,730	6,235	5,774	5,313	4,852	161,131	161,230	6,746	6,285	5,824	5,363	166,631	166,730	7,258	6,797	6,336	5,875
155,731	155,830	6,244	5,783	5,322	4,861	161,231	161,330	6,755	6,294	5,833	5,372	166,731	166,830	7,267	6,806	6,345	5,884
155,831	155,930	6,253	5,792	5,331	4,870	161,331	161,430	6,765	6,304	5,843	5,382	166,831	166,930	7,276	6,815	6,354	5,893
155,931	156,030	6,262	5,801	5,340	4,879	161,431	161,530	6,774	6,313	5,852	5,391	166,931	167,030	7,285	6,824	6,363	5,902
156,031	156,130	6,272	5,811	5,350	4,889	161,531	161,630	6,783	6,322	5,861	5,400	167,031	167,130	7,295	6,834	6,373	5,912
156,131	156,230	6,281	5,820	5,359	4,898	161,631	161,730	6,793	6,332	5,871	5,410	167,131	167,230	7,304	6,843	6,382	5,921
156,231	156,330	6,290	5,829	5,368	4,907	161,731	161,830	6,802	6,341	5,880	5,419	167,231	167,330	7,313	6,852	6,391	5,930
156,331	156,430	6,300	5,839	5,378	4,917	161,831	161,930	6,811	6,350	5,889	5,428	167,331	167,430	7,323	6,862	6,401	5,940
156,431	156,530	6,309	5,848	5,387	4,926	161,931	162,030	6,820	6,359	5,898	5,437	167,431	167,530	7,332	6,871	6,410	5,949
156,531	156,630	6,318	5,857	5,396	4,935	162,031	162,130	6,830	6,369	5,908	5,447	167,531	167,630	7,341	6,880	6,419	5,958
156,631	156,730	6,328	5,867	5,406	4,945	162,131	162,230	6,839	6,378	5,917	5,456	167,631	167,730	7,351	6,890	6,429	5,968
156,731	156,830	6,337	5,876	5,415	4,954	162,231	162,330	6,848	6,387	5,926	5,465	167,731	167,830	7,360	6,899	6,438	5,977
156,831	156,930	6,346	5,885	5,424	4,963	162,331	162,430	6,858	6,397	5,936	5,475	167,831	167,930	7,369	6,908	6,447	5,986
156,931	157,030	6,355	5,894	5,433	4,972	162,431	162,530	6,867	6,406	5,945	5,484	167,931	168,030	7,378	6,917	6,456	5,995
157,031	157,130	6,365	5,904	5,443	4,982	162,531	162,630	6,876	6,415	5,954	5,493	168,031	168,130	7,388	6,927	6,466	6,005
157,131	157,230	6,374	5,913	5,452	4,991	162,631	162,730	6,886	6,425	5,964	5,503	168,131	168,230	7,397	6,936	6,475	6,014
157,231	157,330	6,383	5,922	5,461	5,000	162,731	162,830	6,895	6,434	5,973	5,512	168,231	168,330	7,406	6,945	6,484	6,023
157,331	157,430	6,393	5,932	5,471	5,010	162,831	162,930	6,904	6,443	5,982	5,521	168,331	168,430	7,416	6,955	6,494	6,033
157,431	157,530	6,402	5,941	5,480	5,019	162,931	163,030	6,913	6,452	5,991	5,530	168,431	168,530	7,425	6,964	6,503	6,042
157,531	157,630	6,411	5,950	5,489	5,028	163,031	163,130	6,923	6,462	6,001	5,540	168,531	168,630	7,434	6,973	6,512	6,051

Continued on next page.

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3
168,631	168,730	7,444	6,983	6,522	6,061
168,731	168,830	7,453	6,992	6,531	6,070
168,831	168,930	7,462	7,001	6,540	6,079
168,931	169,030	7,471	7,010	6,549	6,088
169,031	169,130	7,481	7,020	6,559	6,098
169,131	169,230	7,490	7,029	6,568	6,107
169,231	169,330	7,499	7,038	6,577	6,116
169,331	169,430	7,509	7,048	6,587	6,126
169,431	169,530	7,518	7,057	6,596	6,135
169,531	169,630	7,527	7,066	6,605	6,144
169,631	169,730	7,537	7,076	6,615	6,154
169,731	169,830	7,546	7,085	6,624	6,163
169,831	169,930	7,555	7,094	6,633	6,172
169,931	170,030	7,564	7,103	6,642	6,181
170,031	170,130	7,574	7,113	6,652	6,191
170,131	170,230	7,583	7,122	6,661	6,200
170,231	170,330	7,592	7,131	6,670	6,209
170,331	170,430	7,602	7,141	6,680	6,219
170,431	170,530	7,611	7,150	6,689	6,228
170,531	170,630	7,620	7,159	6,698	6,237
170,631	170,730	7,630	7,169	6,708	6,247
170,731	170,830	7,639	7,178	6,717	6,256
170,831	170,930	7,648	7,187	6,726	6,265
170,931	171,030	7,657	7,196	6,735	6,274
171,031	171,130	7,667	7,206	6,745	6,284
171,131	171,230	7,676	7,215	6,754	6,293
171,231	171,330	7,685	7,224	6,763	6,302
171,331	171,430	7,695	7,234	6,773	6,312
171,431	171,530	7,704	7,243	6,782	6,321
171,531	171,630	7,713	7,252	6,791	6,330
171,631	171,730	7,723	7,262	6,801	6,340
171,731	171,830	7,732	7,271	6,810	6,349
171,831	171,930	7,741	7,280	6,819	6,358
171,931	172,030	7,750	7,289	6,828	6,367
172,031	172,130	7,760	7,299	6,838	6,377
172,131	172,230	7,769	7,308	6,847	6,386
172,231	172,330	7,778	7,317	6,856	6,395
172,331	172,430	7,788	7,327	6,866	6,405
172,431	172,530	7,797	7,336	6,875	6,414
172,531	172,630	7,806	7,345	6,884	6,423
172,631	172,730	7,816	7,355	6,894	6,433
172,731	172,830	7,825	7,364	6,903	6,442
172,831	172,930	7,834	7,373	6,912	6,451
172,931	173,030	7,843	7,382	6,921	6,460
173,031	173,130	7,853	7,392	6,931	6,470
173,131	173,230	7,862	7,401	6,940	6,479
173,231	173,330	7,871	7,410	6,949	6,488
173,331	173,430	7,881	7,420	6,959	6,498
173,431	173,530	7,890	7,429	6,968	6,507
173,531	173,630	7,899	7,438	6,977	6,516
173,631	173,730	7,909	7,448	6,987	6,526
173,731	173,830	7,918	7,457	6,996	6,535
173,831	173,930	7,927	7,466	7,005	6,544
173,931	174,030	7,936	7,475	7,014	6,553
174,031	174,130	7,946	7,485	7,024	6,563
174,131	174,230	7,955	7,494	7,033	6,572
174,231	174,330	7,964	7,503	7,042	6,581
174,331	174,430	7,974	7,513	7,052	6,591
174,431	174,530	7,983	7,522	7,061	6,600
174,531	174,630	7,992	7,531	7,070	6,609
174,631	174,730	8,002	7,541	7,080	6,619
174,731	174,830	8,011	7,550	7,089	6,628
174,831	174,930	8,020	7,559	7,098	6,637
174,931	175,030	8,029	7,568	7,107	6,646
175,031	175,130	8,039	7,578	7,117	6,656
175,131	175,230	8,048	7,587	7,126	6,665
175,231	175,330	8,057	7,596	7,135	6,674
175,331	175,430	8,067	7,606	7,145	6,684
175,431	175,530	8,076	7,615	7,154	6,693
175,531	175,630	8,085	7,624	7,163	6,702
175,631	175,730	8,095	7,634	7,173	6,712
175,731	175,830	8,104	7,643	7,182	6,721
175,831	175,930	8,113	7,652	7,191	6,730
175,931	176,030	8,122	7,661	7,200	6,739
176,031	176,130	8,132	7,671	7,210	6,749
176,131	176,230	8,141	7,680	7,219	6,758
176,231	176,330	8,150	7,689	7,228	6,767
176,331	176,430	8,160	7,699	7,238	6,777
176,431	176,530	8,169	7,708	7,247	6,786
176,531	176,630	8,178	7,717	7,256	6,795
176,631	176,730	8,188	7,727	7,266	6,805
176,731	176,830	8,197	7,736	7,275	6,814
176,831	176,930	8,206	7,745	7,284	6,823
176,931	177,030	8,215	7,754	7,293	6,832
177,031	177,130	8,225	7,764	7,303	6,842
177,131	177,230	8,234	7,773	7,312	6,851
177,231	177,330	8,243	7,782	7,321	6,860
177,331	177,430	8,253	7,792	7,331	6,870
177,431	177,530	8,262	7,801	7,340	6,879
177,531	177,630	8,271	7,810	7,349	6,888
177,631	177,730	8,281	7,820	7,359	6,898
177,731	177,830	8,290	7,829	7,368	6,907
177,831	177,930	8,299	7,838	7,377	6,916
177,931	178,030	8,308	7,847	7,386	6,925
178,031	178,130	8,318	7,857	7,396	6,935
178,131	178,230	8,327	7,866	7,405	6,944
178,231	178,330	8,336	7,875	7,414	6,953
178,331	178,430	8,346	7,885	7,424	6,963
178,431	178,530	8,355	7,894	7,433	6,972
178,531	178,630	8,364	7,903	7,442	6,981
178,631	178,730	8,374	7,913	7,452	6,991
178,731	178,830	8,383	7,922	7,461	7,000
178,831	178,930	8,392	7,931	7,470	7,009
178,931	179,030	8,401	7,940	7,479	7,018
179,031	179,130	8,411	7,950	7,489	7,028
179,131	179,230	8,420	7,959	7,498	7,037
179,231	179,330	8,429	7,968	7,507	7,046
179,331	179,430	8,439	7,978	7,517	7,056
179,431	179,530	8,448	7,987	7,526	7,065
179,531	179,630	8,457	7,996	7,535	7,074
179,631	179,730	8,467	8,006	7,545	7,084
179,731	179,830	8,476	8,015	7,554	7,093
179,831	179,930	8,485	8,024	7,563	7,102
179,931	180,030	8,494	8,033	7,572	7,111
180,031	180,130	8,504	8,043	7,582	7,121
180,131	180,230	8,513	8,052	7,591	7,130
180,231	180,330	8,522	8,061	7,600	7,139
180,331	180,430	8,532	8,071	7,610	7,149
180,431	180,530	8,541	8,080	7,619	7,158
180,531	180,630	8,550	8,089	7,628	7,167
180,631	180,730	8,560	8,099	7,638	7,177
180,731	180,830	8,569	8,108	7,647	7,186
180,831	180,930	8,578	8,117	7,656	7,195
180,931	181,030	8,587	8,126	7,665	7,204
181,031	181,130	8,597	8,136	7,675	7,214
181,131	181,230	8,606	8,145	7,684	7,223
181,231	181,330	8,615	8,154	7,693	7,232
181,331	181,430	8,625	8,164	7,703	7,242
181,431	181,530	8,634	8,173	7,712	7,251
181,531	181,630	8,643	8,182	7,721	7,260
181,631	181,730	8,653	8,192	7,731	7,270
181,731	181,830	8,662	8,201	7,740	7,279
181,831	181,930	8,671	8,210	7,749	7,288
181,931	182,030	8,680	8,219	7,758	7,297
182,031	182,130	8,690	8,229	7,768	7,307
182,131	182,230	8,699	8,238	7,777	7,316
182,231	182,330	8,708	8,247	7,786	7,325
182,331	182,430	8,718	8,257	7,796	7,335
182,431	182,530	8,727	8,266	7,805	7,344
182,531	182,630	8,736	8,275	7,814	7,353
182,631	182,730	8,746	8,285	7,824	7,363
182,731	182,830	8,755	8,294	7,833	7,372
182,831	182,930	8,764	8,303	7,842	7,381
182,931	183,030	8,773	8,312	7,851	7,390
183,031	183,130	8,783	8,322	7,861	7,400
183,131	183,230	8,792	8,331	7,870	7,409
183,231	183,330	8,801	8,340	7,879	7,418
183,331	183,430	8,811	8,350	7,889	7,428
183,431	183,530	8,820	8,359	7,898	7,437
183,531	183,630	8,829	8,368	7,907	7,446
183,631	183,730	8,839	8,378	7,917	7,456
183,731	183,830	8,848	8,387	7,926	7,465
183,831	183,930	8,857	8,396	7,935	7,474
183,931	184,030	8,866	8,405	7,944	7,483
184,031	184,130	8,876	8,415	7,954	7,493
184,131	184,230	8,885	8,424	7,963	7,502
184,231	184,330	8,894	8,433	7,972	7,511
184,331	184,430	8,904	8,443	7,982	7,521
184,431	184,530	8,913	8,452	7,991	7,530
184,531	184,630	8,922	8,461	8,000	7,539
184,631	184,730	8,932	8,471	8,010	7,549
184,731	184,830	8,941	8,480	8,019	7,558
184,831	184,930	8,950	8,489	8,028	7,567
184,931	185,030	8,959	8,498	8,037	7,576
185,031	185,130	8,969	8,508	8,047	7,586

Continued on next page.

This table gives you credit of $11,080 for your standard deduction, $298 for your personal exemption credit, and $461 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.

At Least	But Not Over	0	1	2	3
185,131	185,230	8,978	8,517	8,056	7,595
185,231	185,330	8,987	8,526	8,065	7,604
185,331	185,430	8,997	8,536	8,075	7,614
185,431	185,530	9,006	8,545	8,084	7,623
185,531	185,630	9,015	8,554	8,093	7,632
185,631	185,730	9,025	8,564	8,103	7,642
185,731	185,830	9,034	8,573	8,112	7,651
185,831	185,930	9,043	8,582	8,121	7,660
185,931	186,030	9,052	8,591	8,130	7,669
186,031	186,130	9,062	8,601	8,140	7,679
186,131	186,230	9,071	8,610	8,149	7,688
186,231	186,330	9,080	8,619	8,158	7,697
186,331	186,430	9,090	8,629	8,168	7,707
186,431	186,530	9,099	8,638	8,177	7,716
186,531	186,630	9,108	8,647	8,186	7,725
186,631	186,730	9,118	8,657	8,196	7,735
186,731	186,830	9,127	8,666	8,205	7,744
186,831	186,930	9,136	8,675	8,214	7,753
186,931	187,030	9,145	8,684	8,223	7,762
187,031	187,130	9,155	8,694	8,233	7,772
187,131	187,230	9,164	8,703	8,242	7,781
187,231	187,330	9,173	8,712	8,251	7,790
187,331	187,430	9,183	8,722	8,261	7,800
187,431	187,530	9,192	8,731	8,270	7,809
187,531	187,630	9,201	8,740	8,279	7,818
187,631	187,730	9,211	8,750	8,289	7,828
187,731	187,830	9,220	8,759	8,298	7,837
187,831	187,930	9,229	8,768	8,307	7,846
187,931	188,030	9,238	8,777	8,316	7,855
188,031	188,130	9,248	8,787	8,326	7,865
188,131	188,230	9,257	8,796	8,335	7,874
188,231	188,330	9,266	8,805	8,344	7,883
188,331	188,430	9,276	8,815	8,354	7,893
188,431	188,530	9,285	8,824	8,363	7,902
188,531	188,630	9,294	8,833	8,372	7,911
188,631	188,730	9,304	8,843	8,382	7,921
188,731	188,830	9,313	8,852	8,391	7,930
188,831	188,930	9,322	8,861	8,400	7,939
188,931	189,030	9,331	8,870	8,409	7,948
189,031	189,130	9,341	8,880	8,419	7,958
189,131	189,230	9,350	8,889	8,428	7,967
189,231	189,330	9,359	8,898	8,437	7,976
189,331	189,430	9,369	8,908	8,447	7,986
189,431	189,530	9,378	8,917	8,456	7,995
189,531	189,630	9,387	8,926	8,465	8,004
189,631	189,730	9,397	8,936	8,475	8,014
189,731	189,830	9,406	8,945	8,484	8,023
189,831	189,930	9,415	8,954	8,493	8,032
189,931	190,030	9,424	8,963	8,502	8,041
190,031	190,130	9,434	8,973	8,512	8,051
190,131	190,230	9,443	8,982	8,521	8,060
190,231	190,330	9,452	8,991	8,530	8,069
190,331	190,430	9,462	9,001	8,540	8,079
190,431	190,530	9,471	9,010	8,549	8,088
190,531	190,630	9,480	9,019	8,558	8,097
190,631	190,730	9,490	9,029	8,568	8,107
190,731	190,830	9,499	9,038	8,577	8,116
190,831	190,930	9,508	9,047	8,586	8,125
190,931	191,030	9,517	9,056	8,595	8,134
191,031	191,130	9,527	9,066	8,605	8,144
191,131	191,230	9,536	9,075	8,614	8,153
191,231	191,330	9,545	9,084	8,623	8,162
191,331	191,430	9,555	9,094	8,633	8,172
191,431	191,530	9,564	9,103	8,642	8,181
191,531	191,630	9,573	9,112	8,651	8,190
191,631	191,730	9,583	9,122	8,661	8,200
191,731	191,830	9,592	9,131	8,670	8,209
191,831	191,930	9,601	9,140	8,679	8,218
191,931	192,030	9,610	9,149	8,688	8,227
192,031	192,130	9,620	9,159	8,698	8,237
192,131	192,230	9,629	9,168	8,707	8,246
192,231	192,330	9,638	9,177	8,716	8,255
192,331	192,430	9,648	9,187	8,726	8,265
192,431	192,530	9,657	9,196	8,735	8,274
192,531	192,630	9,666	9,205	8,744	8,283
192,631	192,730	9,676	9,215	8,754	8,293
192,731	192,830	9,685	9,224	8,763	8,302
192,831	192,930	9,694	9,233	8,772	8,311
192,931	193,030	9,703	9,242	8,781	8,320
193,031	193,130	9,713	9,252	8,791	8,330
193,131	193,230	9,722	9,261	8,800	8,339
193,231	193,330	9,731	9,270	8,809	8,348
193,331	193,430	9,741	9,280	8,819	8,358
193,431	193,530	9,750	9,289	8,828	8,367
193,531	193,630	9,759	9,298	8,837	8,376
193,631	193,730	9,769	9,308	8,847	8,386
193,731	193,830	9,778	9,317	8,856	8,395
193,831	193,930	9,787	9,326	8,865	8,404
193,931	194,030	9,796	9,335	8,874	8,413
194,031	194,130	9,806	9,345	8,884	8,423
194,131	194,230	9,815	9,354	8,893	8,432
194,231	194,330	9,824	9,363	8,902	8,441
194,331	194,430	9,834	9,373	8,912	8,451
194,431	194,530	9,843	9,382	8,921	8,460
194,531	194,630	9,852	9,391	8,930	8,469
194,631	194,730	9,862	9,401	8,940	8,479
194,731	194,830	9,871	9,410	8,949	8,488
194,831	194,930	9,880	9,419	8,958	8,497
194,931	195,030	9,889	9,428	8,967	8,506
195,031	195,130	9,899	9,438	8,977	8,516
195,131	195,230	9,908	9,447	8,986	8,525
195,231	195,330	9,917	9,456	8,995	8,534
195,331	195,430	9,927	9,466	9,005	8,544
195,431	195,530	9,936	9,475	9,014	8,553
195,531	195,630	9,945	9,484	9,023	8,562
195,631	195,730	9,955	9,494	9,033	8,572
195,731	195,830	9,964	9,503	9,042	8,581
195,831	195,930	9,973	9,512	9,051	8,590
195,931	196,030	9,982	9,521	9,060	8,599
196,031	196,130	9,992	9,531	9,070	8,609
196,131	196,230	10,001	9,540	9,079	8,618
196,231	196,330	10,010	9,549	9,088	8,627
196,331	196,430	10,020	9,559	9,098	8,637
196,431	196,530	10,029	9,568	9,107	8,646
196,531	196,630	10,038	9,577	9,116	8,655
196,631	196,730	10,048	9,587	9,126	8,665
196,731	196,830	10,057	9,596	9,135	8,674
196,831	196,930	10,066	9,605	9,144	8,683
196,931	197,030	10,075	9,614	9,153	8,692
197,031	197,130	10,085	9,624	9,163	8,702
197,131	197,230	10,094	9,633	9,172	8,711
197,231	197,330	10,103	9,642	9,181	8,720
197,331	197,430	10,113	9,652	9,191	8,730
197,431	197,530	10,122	9,661	9,200	8,739
197,531	197,630	10,131	9,670	9,209	8,748
197,631	197,730	10,141	9,680	9,219	8,758
197,731	197,830	10,150	9,689	9,228	8,767
197,831	197,930	10,159	9,698	9,237	8,776
197,931	198,030	10,168	9,707	9,246	8,785
198,031	198,130	10,178	9,717	9,256	8,795
198,131	198,230	10,187	9,726	9,265	8,804
198,231	198,330	10,196	9,735	9,274	8,813
198,331	198,430	10,206	9,745	9,284	8,823
198,431	198,530	10,215	9,754	9,293	8,832
198,531	198,630	10,224	9,763	9,302	8,841
198,631	198,730	10,234	9,773	9,312	8,851
198,731	198,830	10,243	9,782	9,321	8,860
198,831	198,930	10,252	9,791	9,330	8,869
198,931	199,030	10,261	9,800	9,339	8,878
199,031	199,130	10,271	9,810	9,349	8,888
199,131	199,230	10,280	9,819	9,358	8,897
199,231	199,330	10,289	9,828	9,367	8,906
199,331	199,430	10,299	9,838	9,377	8,916
199,431	199,530	10,308	9,847	9,386	8,925
199,531	199,630	10,317	9,856	9,395	8,934
199,631	199,730	10,327	9,866	9,405	8,944
199,731	199,830	10,336	9,875	9,414	8,953
199,831	199,930	10,345	9,884	9,423	8,962
199,931	200,000	10,354	9,893	9,432	8,971

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

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Head of Household

This table gives you credit of $11,080 for your standard deduction, $149 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3	If Your Income Is… At Least	But Not Over	0	1	2	3
0	26,030	0	0	0	0	31,431	31,530	55	0	0	0	36,931	37,030	154	0	0	0
26,031	26,130	1	0	0	0	31,531	31,630	56	0	0	0	37,031	37,130	156	0	0	0
26,131	26,230	2	0	0	0	31,631	31,730	57	0	0	0	37,131	37,230	158	0	0	0
26,231	26,330	3	0	0	0	31,731	31,830	58	0	0	0	37,231	37,330	160	0	0	0
26,331	26,430	4	0	0	0	31,831	31,930	59	0	0	0	37,331	37,430	162	0	0	0
26,431	26,530	5	0	0	0	31,931	32,030	60	0	0	0	37,431	37,530	164	0	0	0
26,531	26,630	6	0	0	0	32,031	32,130	61	0	0	0	37,531	37,630	166	0	0	0
26,631	26,730	7	0	0	0	32,131	32,230	62	0	0	0	37,631	37,730	168	0	0	0
26,731	26,830	8	0	0	0	32,231	32,330	63	0	0	0	37,731	37,830	170	0	0	0
26,831	26,930	9	0	0	0	32,331	32,430	64	0	0	0	37,831	37,930	172	0	0	0
26,931	27,030	10	0	0	0	32,431	32,530	65	0	0	0	37,931	38,030	174	0	0	0
27,031	27,130	11	0	0	0	32,531	32,630	66	0	0	0	38,031	38,130	176	0	0	0
27,131	27,230	12	0	0	0	32,631	32,730	68	0	0	0	38,131	38,230	178	0	0	0
27,231	27,330	13	0	0	0	32,731	32,830	70	0	0	0	38,231	38,330	180	0	0	0
27,331	27,430	14	0	0	0	32,831	32,930	72	0	0	0	38,331	38,430	182	0	0	0
27,431	27,530	15	0	0	0	32,931	33,030	74	0	0	0	38,431	38,530	184	0	0	0
27,531	27,630	16	0	0	0	33,031	33,130	76	0	0	0	38,531	38,630	186	0	0	0
27,631	27,730	17	0	0	0	33,131	33,230	78	0	0	0	38,631	38,730	188	0	0	0
27,731	27,830	18	0	0	0	33,231	33,330	80	0	0	0	38,731	38,830	190	0	0	0
27,831	27,930	19	0	0	0	33,331	33,430	82	0	0	0	38,831	38,930	192	0	0	0
27,931	28,030	20	0	0	0	33,431	33,530	84	0	0	0	38,931	39,030	194	0	0	0
28,031	28,130	21	0	0	0	33,531	33,630	86	0	0	0	39,031	39,130	196	0	0	0
28,131	28,230	22	0	0	0	33,631	33,730	88	0	0	0	39,131	39,230	198	0	0	0
28,231	28,330	23	0	0	0	33,731	33,830	90	0	0	0	39,231	39,330	200	0	0	0
28,331	28,430	24	0	0	0	33,831	33,930	92	0	0	0	39,331	39,430	202	0	0	0
28,431	28,530	25	0	0	0	33,931	34,030	94	0	0	0	39,431	39,530	204	0	0	0
28,531	28,630	26	0	0	0	34,031	34,130	96	0	0	0	39,531	39,630	206	0	0	0
28,631	28,730	27	0	0	0	34,131	34,230	98	0	0	0	39,631	39,730	208	0	0	0
28,731	28,830	28	0	0	0	34,231	34,330	100	0	0	0	39,731	39,830	210	0	0	0
28,831	28,930	29	0	0	0	34,331	34,430	102	0	0	0	39,831	39,930	212	0	0	0
28,931	29,030	30	0	0	0	34,431	34,530	104	0	0	0	39,931	40,030	214	0	0	0
29,031	29,130	31	0	0	0	34,531	34,630	106	0	0	0	40,031	40,130	216	0	0	0
29,131	29,230	32	0	0	0	34,631	34,730	108	0	0	0	40,131	40,230	218	0	0	0
29,231	29,330	33	0	0	0	34,731	34,830	110	0	0	0	40,231	40,330	220	0	0	0
29,331	29,430	34	0	0	0	34,831	34,930	112	0	0	0	40,331	40,430	222	0	0	0
29,431	29,530	35	0	0	0	34,931	35,030	114	0	0	0	40,431	40,530	224	0	0	0
29,531	29,630	36	0	0	0	35,031	35,130	116	0	0	0	40,531	40,630	226	0	0	0
29,631	29,730	37	0	0	0	35,131	35,230	118	0	0	0	40,631	40,730	228	0	0	0
29,731	29,830	38	0	0	0	35,231	35,330	120	0	0	0	40,731	40,830	230	0	0	0
29,831	29,930	39	0	0	0	35,331	35,430	122	0	0	0	40,831	40,930	232	0	0	0
29,931	30,030	40	0	0	0	35,431	35,530	124	0	0	0	40,931	41,030	234	0	0	0
30,031	30,130	41	0	0	0	35,531	35,630	126	0	0	0	41,031	41,130	236	0	0	0
30,131	30,230	42	0	0	0	35,631	35,730	128	0	0	0	41,131	41,230	238	0	0	0
30,231	30,330	43	0	0	0	35,731	35,830	130	0	0	0	41,231	41,330	240	0	0	0
30,331	30,430	44	0	0	0	35,831	35,930	132	0	0	0	41,331	41,430	242	0	0	0
30,431	30,530	45	0	0	0	35,931	36,030	134	0	0	0	41,431	41,530	244	0	0	0
30,531	30,630	46	0	0	0	36,031	36,130	136	0	0	0	41,531	41,630	246	0	0	0
30,631	30,730	47	0	0	0	36,131	36,230	138	0	0	0	41,631	41,730	248	0	0	0
30,731	30,830	48	0	0	0	36,231	36,330	140	0	0	0	41,731	41,830	250	0	0	0
30,831	30,930	49	0	0	0	36,331	36,430	142	0	0	0	41,831	41,930	252	0	0	0
30,931	31,030	50	0	0	0	36,431	36,530	144	0	0	0	41,931	42,030	254	0	0	0
31,031	31,130	51	0	0	0	36,531	36,630	146	0	0	0	42,031	42,130	256	0	0	0
31,131	31,230	52	0	0	0	36,631	36,730	148	0	0	0	42,131	42,230	258	0	0	0
31,231	31,330	53	0	0	0	36,731	36,830	150	0	0	0	42,231	42,330	260	0	0	0
31,331	31,430	54	0	0	0	36,831	36,930	152	0	0	0	42,331	42,430	262	0	0	0

Continued on next page.

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

This table gives you credit of $11,080 for your standard deduction, $149 for your personal exemption credit, and $461 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
42,431	42,530	264	0	0	0
42,531	42,630	266	0	0	0
42,631	42,730	268	0	0	0
42,731	42,830	270	0	0	0
42,831	42,930	272	0	0	0
42,931	43,030	274	0	0	0
43,031	43,130	276	0	0	0
43,131	43,230	278	0	0	0
43,231	43,330	280	0	0	0
43,331	43,430	282	0	0	0
43,431	43,530	284	0	0	0
43,531	43,630	286	0	0	0
43,631	43,730	288	0	0	0
43,731	43,830	290	0	0	0
43,831	43,930	292	0	0	0
43,931	44,030	294	0	0	0
44,031	44,130	296	0	0	0
44,131	44,230	298	0	0	0
44,231	44,330	300	0	0	0
44,331	44,430	302	0	0	0
44,431	44,530	304	0	0	0
44,531	44,630	306	0	0	0
44,631	44,730	308	0	0	0
44,731	44,830	310	0	0	0
44,831	44,930	312	0	0	0
44,931	45,030	314	0	0	0
45,031	45,130	316	0	0	0
45,131	45,230	318	0	0	0
45,231	45,330	320	0	0	0
45,331	45,430	322	0	0	0
45,431	45,530	324	0	0	0
45,531	45,630	326	0	0	0
45,631	45,730	328	0	0	0
45,731	45,830	330	0	0	0
45,831	45,930	332	0	0	0
45,931	46,030	334	0	0	0
46,031	46,130	336	0	0	0
46,131	46,230	338	0	0	0
46,231	46,330	340	0	0	0
46,331	46,430	342	0	0	0
46,431	46,530	344	0	0	0
46,531	46,630	346	0	0	0
46,631	46,730	348	0	0	0
46,731	46,830	350	0	0	0
46,831	46,930	352	0	0	0
46,931	47,030	354	0	0	0
47,031	47,130	356	0	0	0
47,131	47,230	358	0	0	0
47,231	47,330	360	0	0	0
47,331	47,430	362	0	0	0
47,431	47,530	364	0	0	0
47,531	47,630	366	0	0	0
47,631	47,730	368	0	0	0
47,731	47,830	370	0	0	0
47,831	47,930	372	0	0	0

If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3
47,931	48,030	374	0	0	0
48,031	48,130	376	0	0	0
48,131	48,230	378	0	0	0
48,231	48,330	380	0	0	0
48,331	48,430	382	0	0	0
48,431	48,530	384	0	0	0
48,531	48,630	386	0	0	0
48,631	48,730	388	0	0	0
48,731	48,830	390	0	0	0
48,831	48,930	392	0	0	0
48,931	49,030	394	0	0	0
49,031	49,130	396	0	0	0
49,131	49,230	398	0	0	0
49,231	49,330	400	0	0	0
49,331	49,430	402	0	0	0
49,431	49,530	404	0	0	0
49,531	49,630	406	0	0	0
49,631	49,730	408	0	0	0
49,731	49,830	410	0	0	0
49,831	49,930	412	0	0	0
49,931	50,030	414	0	0	0
50,031	50,130	416	0	0	0
50,131	50,230	418	0	0	0
50,231	50,330	420	0	0	0
50,331	50,430	422	0	0	0
50,431	50,530	424	0	0	0
50,531	50,630	426	0	0	0
50,631	50,730	428	0	0	0
50,731	50,830	430	0	0	0
50,831	50,930	432	0	0	0
50,931	51,030	434	0	0	0
51,031	51,130	436	0	0	0
51,131	51,230	438	0	0	0
51,231	51,330	440	0	0	0
51,331	51,430	442	0	0	0
51,431	51,530	444	0	0	0
51,531	51,630	446	0	0	0
51,631	51,730	448	0	0	0
51,731	51,830	450	0	0	0
51,831	51,930	452	0	0	0
51,931	52,030	454	0	0	0
52,031	52,130	456	0	0	0
52,131	52,230	458	0	0	0
52,231	52,330	460	0	0	0
52,331	52,430	462	1	0	0
52,431	52,530	464	3	0	0
52,531	52,630	466	5	0	0
52,631	52,730	468	7	0	0
52,731	52,830	470	9	0	0
52,831	52,930	472	11	0	0
52,931	53,030	474	13	0	0
53,031	53,130	476	15	0	0
53,131	53,230	478	17	0	0
53,231	53,330	480	19	0	0
53,331	53,430	482	21	0	0

If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3
53,431	53,530	484	23	0	0
53,531	53,630	486	25	0	0
53,631	53,730	488	27	0	0
53,731	53,830	490	29	0	0
53,831	53,930	492	31	0	0
53,931	54,030	494	33	0	0
54,031	54,130	496	35	0	0
54,131	54,230	498	37	0	0
54,231	54,330	500	39	0	0
54,331	54,430	502	41	0	0
54,431	54,530	504	43	0	0
54,531	54,630	506	45	0	0
54,631	54,730	508	47	0	0
54,731	54,830	510	49	0	0
54,831	54,930	512	51	0	0
54,931	55,030	514	53	0	0
55,031	55,130	516	55	0	0
55,131	55,230	518	57	0	0
55,231	55,330	520	59	0	0
55,331	55,430	522	61	0	0
55,431	55,530	524	63	0	0
55,531	55,630	526	65	0	0
55,631	55,730	528	67	0	0
55,731	55,830	530	69	0	0
55,831	55,930	532	71	0	0
55,931	56,030	534	73	0	0
56,031	56,130	536	75	0	0
56,131	56,230	538	77	0	0
56,231	56,330	540	79	0	0
56,331	56,430	542	81	0	0
56,431	56,530	544	83	0	0
56,531	56,630	546	85	0	0
56,631	56,730	548	87	0	0
56,731	56,830	550	89	0	0
56,831	56,930	552	91	0	0
56,931	57,030	554	93	0	0
57,031	57,130	556	95	0	0
57,131	57,230	558	97	0	0
57,231	57,330	560	99	0	0
57,331	57,430	562	101	0	0
57,431	57,530	564	103	0	0
57,531	57,630	566	105	0	0
57,631	57,730	568	107	0	0
57,731	57,830	570	109	0	0
57,831	57,930	572	111	0	0
57,931	58,030	574	113	0	0
58,031	58,130	576	115	0	0
58,131	58,230	578	117	0	0
58,231	58,330	580	119	0	0
58,331	58,430	582	121	0	0
58,431	58,530	584	123	0	0
58,531	58,630	586	125	0	0
58,631	58,730	588	127	0	0
58,731	58,830	590	129	0	0
58,831	58,930	592	131	0	0

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

This table gives you credit of $11,080 for your standard deduction, $149 for your personal exemption credit, and $461 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… At Least	But Not Over	0	1	2	3
58,931	59,030	594	133	0	0
59,031	59,130	596	135	0	0
59,131	59,230	598	137	0	0
59,231	59,330	600	139	0	0
59,331	59,430	602	141	0	0
59,431	59,530	604	143	0	0
59,531	59,630	606	145	0	0
59,631	59,730	608	147	0	0
59,731	59,830	610	149	0	0
59,831	59,930	612	151	0	0
59,931	60,030	614	153	0	0
60,031	60,130	616	155	0	0
60,131	60,230	618	157	0	0
60,231	60,330	620	159	0	0
60,331	60,430	622	161	0	0
60,431	60,530	624	163	0	0
60,531	60,630	626	165	0	0
60,631	60,730	628	167	0	0
60,731	60,830	630	169	0	0
60,831	60,930	632	171	0	0
60,931	61,030	634	173	0	0
61,031	61,130	636	175	0	0
61,131	61,230	638	177	0	0
61,231	61,330	640	179	0	0
61,331	61,430	642	181	0	0
61,431	61,530	644	183	0	0
61,531	61,630	646	185	0	0
61,631	61,730	648	187	0	0
61,731	61,830	650	189	0	0
61,831	61,930	652	191	0	0
61,931	62,030	654	193	0	0
62,031	62,130	656	195	0	0
62,131	62,230	660	199	0	0
62,231	62,330	664	203	0	0
62,331	62,430	668	207	0	0
62,431	62,530	672	211	0	0
62,531	62,630	676	215	0	0
62,631	62,730	680	219	0	0
62,731	62,830	684	223	0	0
62,831	62,930	688	227	0	0
62,931	63,030	692	231	0	0
63,031	63,130	696	235	0	0
63,131	63,230	700	239	0	0
63,231	63,330	704	243	0	0
63,331	63,430	708	247	0	0
63,431	63,530	712	251	0	0
63,531	63,630	716	255	0	0
63,631	63,730	720	259	0	0
63,731	63,830	724	263	0	0
63,831	63,930	728	267	0	0
63,931	64,030	732	271	0	0
64,031	64,130	736	275	0	0
64,131	64,230	740	279	0	0
64,231	64,330	744	283	0	0
64,331	64,430	748	287	0	0
64,431	64,530	752	291	0	0
64,531	64,630	756	295	0	0
64,631	64,730	760	299	0	0
64,731	64,830	764	303	0	0
64,831	64,930	768	307	0	0
64,931	65,030	772	311	0	0
65,031	65,130	776	315	0	0
65,131	65,230	780	319	0	0
65,231	65,330	784	323	0	0
65,331	65,430	788	327	0	0
65,431	65,530	792	331	0	0
65,531	65,630	796	335	0	0
65,631	65,730	800	339	0	0
65,731	65,830	804	343	0	0
65,831	65,930	808	347	0	0
65,931	66,030	812	351	0	0
66,031	66,130	816	355	0	0
66,131	66,230	820	359	0	0
66,231	66,330	824	363	0	0
66,331	66,430	828	367	0	0
66,431	66,530	832	371	0	0
66,531	66,630	836	375	0	0
66,631	66,730	840	379	0	0
66,731	66,830	844	383	0	0
66,831	66,930	848	387	0	0
66,931	67,030	852	391	0	0
67,031	67,130	856	395	0	0
67,131	67,230	860	399	0	0
67,231	67,330	864	403	0	0
67,331	67,430	868	407	0	0
67,431	67,530	872	411	0	0
67,531	67,630	876	415	0	0
67,631	67,730	880	419	0	0
67,731	67,830	884	423	0	0
67,831	67,930	888	427	0	0
67,931	68,030	892	431	0	0
68,031	68,130	896	435	0	0
68,131	68,230	900	439	0	0
68,231	68,330	904	443	0	0
68,331	68,430	908	447	0	0
68,431	68,530	912	451	0	0
68,531	68,630	916	455	0	0
68,631	68,730	920	459	0	0
68,731	68,830	924	463	2	0
68,831	68,930	928	467	6	0
68,931	69,030	932	471	10	0
69,031	69,130	936	475	14	0
69,131	69,230	940	479	18	0
69,231	69,330	944	483	22	0
69,331	69,430	948	487	26	0
69,431	69,530	952	491	30	0
69,531	69,630	956	495	34	0
69,631	69,730	960	499	38	0
69,731	69,830	964	503	42	0
69,831	69,930	968	507	46	0
69,931	70,030	972	511	50	0
70,031	70,130	976	515	54	0
70,131	70,230	980	519	58	0
70,231	70,330	984	523	62	0
70,331	70,430	988	527	66	0
70,431	70,530	992	531	70	0
70,531	70,630	996	535	74	0
70,631	70,730	1,000	539	78	0
70,731	70,830	1,004	543	82	0
70,831	70,930	1,008	547	86	0
70,931	71,030	1,012	551	90	0
71,031	71,130	1,016	555	94	0
71,131	71,230	1,020	559	98	0
71,231	71,330	1,024	563	102	0
71,331	71,430	1,028	567	106	0
71,431	71,530	1,032	571	110	0
71,531	71,630	1,036	575	114	0
71,631	71,730	1,040	579	118	0
71,731	71,830	1,044	583	122	0
71,831	71,930	1,048	587	126	0
71,931	72,030	1,052	591	130	0
72,031	72,130	1,056	595	134	0
72,131	72,230	1,060	599	138	0
72,231	72,330	1,064	603	142	0
72,331	72,430	1,068	607	146	0
72,431	72,530	1,072	611	150	0
72,531	72,630	1,076	615	154	0
72,631	72,730	1,080	619	158	0
72,731	72,830	1,084	623	162	0
72,831	72,930	1,088	627	166	0
72,931	73,030	1,092	631	170	0
73,031	73,130	1,096	635	174	0
73,131	73,230	1,100	639	178	0
73,231	73,330	1,104	643	182	0
73,331	73,430	1,108	647	186	0
73,431	73,530	1,112	651	190	0
73,531	73,630	1,116	655	194	0
73,631	73,730	1,120	659	198	0
73,731	73,830	1,124	663	202	0
73,831	73,930	1,128	667	206	0
73,931	74,030	1,132	671	210	0
74,031	74,130	1,136	675	214	0
74,131	74,230	1,140	679	218	0
74,231	74,330	1,144	683	222	0
74,331	74,430	1,148	687	226	0
74,431	74,530	1,152	691	230	0
74,531	74,630	1,156	695	234	0
74,631	74,730	1,160	699	238	0
74,731	74,830	1,164	703	242	0
74,831	74,930	1,168	707	246	0
74,931	75,030	1,172	711	250	0
75,031	75,130	1,176	715	254	0
75,131	75,230	1,180	719	258	0
75,231	75,330	1,184	723	262	0
75,331	75,430	1,188	727	266	0

This table gives you credit of $11,080 for your standard deduction, $149 for your personal exemption credit, and $461 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... At Least	But Not Over	0	1	2	3	If Your Income Is... At Least	But Not Over	0	1	2	3	If Your Income Is... At Least	But Not Over	0	1	2	3
75,431	75,530	1,192	731	270	0	80,931	81,030	1,495	1,034	573	112	86,431	86,530	1,825	1,364	903	442
75,531	75,630	1,196	735	274	0	81,031	81,130	1,501	1,040	579	118	86,531	86,630	1,831	1,370	909	448
75,631	75,730	1,200	739	278	0	81,131	81,230	1,507	1,046	585	124	86,631	86,730	1,837	1,376	915	454
75,731	75,830	1,204	743	282	0	81,231	81,330	1,513	1,052	591	130	86,731	86,830	1,843	1,382	921	460
75,831	75,930	1,208	747	286	0	81,331	81,430	1,519	1,058	597	136	86,831	86,930	1,849	1,388	927	466
75,931	76,030	1,212	751	290	0	81,431	81,530	1,525	1,064	603	142	86,931	87,030	1,855	1,394	933	472
76,031	76,130	1,216	755	294	0	81,531	81,630	1,531	1,070	609	148	87,031	87,130	1,861	1,400	939	478
76,131	76,230	1,220	759	298	0	81,631	81,730	1,537	1,076	615	154	87,131	87,230	1,867	1,406	945	484
76,231	76,330	1,224	763	302	0	81,731	81,830	1,543	1,082	621	160	87,231	87,330	1,873	1,412	951	490
76,331	76,430	1,228	767	306	0	81,831	81,930	1,549	1,088	627	166	87,331	87,430	1,879	1,418	957	496
76,431	76,530	1,232	771	310	0	81,931	82,030	1,555	1,094	633	172	87,431	87,530	1,885	1,424	963	502
76,531	76,630	1,236	775	314	0	82,031	82,130	1,561	1,100	639	178	87,531	87,630	1,891	1,430	969	508
76,631	76,730	1,240	779	318	0	82,131	82,230	1,567	1,106	645	184	87,631	87,730	1,897	1,436	975	514
76,731	76,830	1,244	783	322	0	82,231	82,330	1,573	1,112	651	190	87,731	87,830	1,903	1,442	981	520
76,831	76,930	1,249	788	327	0	82,331	82,430	1,579	1,118	657	196	87,831	87,930	1,909	1,448	987	526
76,931	77,030	1,255	794	333	0	82,431	82,530	1,585	1,124	663	202	87,931	88,030	1,915	1,454	993	532
77,031	77,130	1,261	800	339	0	82,531	82,630	1,591	1,130	669	208	88,031	88,130	1,921	1,460	999	538
77,131	77,230	1,267	806	345	0	82,631	82,730	1,597	1,136	675	214	88,131	88,230	1,927	1,466	1,005	544
77,231	77,330	1,273	812	351	0	82,731	82,830	1,603	1,142	681	220	88,231	88,330	1,933	1,472	1,011	550
77,331	77,430	1,279	818	357	0	82,831	82,930	1,609	1,148	687	226	88,331	88,430	1,939	1,478	1,017	556
77,431	77,530	1,285	824	363	0	82,931	83,030	1,615	1,154	693	232	88,431	88,530	1,945	1,484	1,023	562
77,531	77,630	1,291	830	369	0	83,031	83,130	1,621	1,160	699	238	88,531	88,630	1,951	1,490	1,029	568
77,631	77,730	1,297	836	375	0	83,131	83,230	1,627	1,166	705	244	88,631	88,730	1,957	1,496	1,035	574
77,731	77,830	1,303	842	381	0	83,231	83,330	1,633	1,172	711	250	88,731	88,830	1,963	1,502	1,041	580
77,831	77,930	1,309	848	387	0	83,331	83,430	1,639	1,178	717	256	88,831	88,930	1,969	1,508	1,047	586
77,931	78,030	1,315	854	393	0	83,431	83,530	1,645	1,184	723	262	88,931	89,030	1,975	1,514	1,053	592
78,031	78,130	1,321	860	399	0	83,531	83,630	1,651	1,190	729	268	89,031	89,130	1,981	1,520	1,059	598
78,131	78,230	1,327	866	405	0	83,631	83,730	1,657	1,196	735	274	89,131	89,230	1,987	1,526	1,065	604
78,231	78,330	1,333	872	411	0	83,731	83,830	1,663	1,202	741	280	89,231	89,330	1,993	1,532	1,071	610
78,331	78,430	1,339	878	417	0	83,831	83,930	1,669	1,208	747	286	89,331	89,430	1,999	1,538	1,077	616
78,431	78,530	1,345	884	423	0	83,931	84,030	1,675	1,214	753	292	89,431	89,530	2,005	1,544	1,083	622
78,531	78,630	1,351	890	429	0	84,031	84,130	1,681	1,220	759	298	89,531	89,630	2,011	1,550	1,089	628
78,631	78,730	1,357	896	435	0	84,131	84,230	1,687	1,226	765	304	89,631	89,730	2,017	1,556	1,095	634
78,731	78,830	1,363	902	441	0	84,231	84,330	1,693	1,232	771	310	89,731	89,830	2,023	1,562	1,101	640
78,831	78,930	1,369	908	447	0	84,331	84,430	1,699	1,238	777	316	89,831	89,930	2,029	1,568	1,107	646
78,931	79,030	1,375	914	453	0	84,431	84,530	1,705	1,244	783	322	89,931	90,030	2,035	1,574	1,113	652
79,031	79,130	1,381	920	459	0	84,531	84,630	1,711	1,250	789	328	90,031	90,130	2,041	1,580	1,119	658
79,131	79,230	1,387	926	465	4	84,631	84,730	1,717	1,256	795	334	90,131	90,230	2,047	1,586	1,125	664
79,231	79,330	1,393	932	471	10	84,731	84,830	1,723	1,262	801	340	90,231	90,330	2,053	1,592	1,131	670
79,331	79,430	1,399	938	477	16	84,831	84,930	1,729	1,268	807	346	90,331	90,430	2,059	1,598	1,137	676
79,431	79,530	1,405	944	483	22	84,931	85,030	1,735	1,274	813	352	90,431	90,530	2,065	1,604	1,143	682
79,531	79,630	1,411	950	489	28	85,031	85,130	1,741	1,280	819	358	90,531	90,630	2,071	1,610	1,149	688
79,631	79,730	1,417	956	495	34	85,131	85,230	1,747	1,286	825	364	90,631	90,730	2,077	1,616	1,155	694
79,731	79,830	1,423	962	501	40	85,231	85,330	1,753	1,292	831	370	90,731	90,830	2,083	1,622	1,161	700
79,831	79,930	1,429	968	507	46	85,331	85,430	1,759	1,298	837	376	90,831	90,930	2,089	1,628	1,167	706
79,931	80,030	1,435	974	513	52	85,431	85,530	1,765	1,304	843	382	90,931	91,030	2,095	1,634	1,173	712
80,031	80,130	1,441	980	519	58	85,531	85,630	1,771	1,310	849	388	91,031	91,130	2,101	1,640	1,179	718
80,131	80,230	1,447	986	525	64	85,631	85,730	1,777	1,316	855	394	91,131	91,230	2,107	1,646	1,185	724
80,231	80,330	1,453	992	531	70	85,731	85,830	1,783	1,322	861	400	91,231	91,330	2,113	1,652	1,191	730
80,331	80,430	1,459	998	537	76	85,831	85,930	1,789	1,328	867	406	91,331	91,430	2,119	1,658	1,197	736
80,431	80,530	1,465	1,004	543	82	85,931	86,030	1,795	1,334	873	412	91,431	91,530	2,125	1,664	1,203	742
80,531	80,630	1,471	1,010	549	88	86,031	86,130	1,801	1,340	879	418	91,531	91,630	2,131	1,670	1,209	748
80,631	80,730	1,477	1,016	555	94	86,131	86,230	1,807	1,346	885	424	91,631	91,730	2,137	1,676	1,215	754
80,731	80,830	1,483	1,022	561	100	86,231	86,330	1,813	1,352	891	430	91,731	91,830	2,143	1,682	1,221	760
80,831	80,930	1,489	1,028	567	106	86,331	86,430	1,819	1,358	897	436	91,831	91,930	2,149	1,688	1,227	766

Continued on next page.

This table gives you credit of $11,080 for your standard deduction, $149 for your personal exemption credit, and $461 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				If Your Income Is…		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
91,931	92,030	2,155	1,694	1,233	772	97,431	97,530	2,586	2,125	1,664	1,203
92,031	92,130	2,161	1,700	1,239	778	97,531	97,630	2,594	2,133	1,672	1,211
92,131	92,230	2,167	1,706	1,245	784	97,631	97,730	2,602	2,141	1,680	1,219
92,231	92,330	2,173	1,712	1,251	790	97,731	97,830	2,610	2,149	1,688	1,227
92,331	92,430	2,179	1,718	1,257	796	97,831	97,930	2,618	2,157	1,696	1,235
92,431	92,530	2,186	1,725	1,264	803	97,931	98,030	2,626	2,165	1,704	1,243
92,531	92,630	2,194	1,733	1,272	811	98,031	98,130	2,634	2,173	1,712	1,251
92,631	92,730	2,202	1,741	1,280	819	98,131	98,230	2,642	2,181	1,720	1,259
92,731	92,830	2,210	1,749	1,288	827	98,231	98,330	2,650	2,189	1,728	1,267
92,831	92,930	2,218	1,757	1,296	835	98,331	98,430	2,658	2,197	1,736	1,275
92,931	93,030	2,226	1,765	1,304	843	98,431	98,530	2,666	2,205	1,744	1,283
93,031	93,130	2,234	1,773	1,312	851	98,531	98,630	2,674	2,213	1,752	1,291
93,131	93,230	2,242	1,781	1,320	859	98,631	98,730	2,682	2,221	1,760	1,299
93,231	93,330	2,250	1,789	1,328	867	98,731	98,830	2,690	2,229	1,768	1,307
93,331	93,430	2,258	1,797	1,336	875	98,831	98,930	2,698	2,237	1,776	1,315
93,431	93,530	2,266	1,805	1,344	883	98,931	99,030	2,706	2,245	1,784	1,323
93,531	93,630	2,274	1,813	1,352	891	99,031	99,130	2,714	2,253	1,792	1,331
93,631	93,730	2,282	1,821	1,360	899	99,131	99,230	2,722	2,261	1,800	1,339
93,731	93,830	2,290	1,829	1,368	907	99,231	99,330	2,730	2,269	1,808	1,347
93,831	93,930	2,298	1,837	1,376	915	99,331	99,430	2,738	2,277	1,816	1,355
93,931	94,030	2,306	1,845	1,384	923	99,431	99,530	2,746	2,285	1,824	1,363
94,031	94,130	2,314	1,853	1,392	931	99,531	99,630	2,754	2,293	1,832	1,371
94,131	94,230	2,322	1,861	1,400	939	99,631	99,730	2,762	2,301	1,840	1,379
94,231	94,330	2,330	1,869	1,408	947	99,731	99,830	2,770	2,309	1,848	1,387
94,331	94,430	2,338	1,877	1,416	955	99,831	99,930	2,778	2,317	1,856	1,395
94,431	94,530	2,346	1,885	1,424	963	99,931	100,000	2,786	2,325	1,864	1,403
94,531	94,630	2,354	1,893	1,432	971						
94,631	94,730	2,362	1,901	1,440	979						
94,731	94,830	2,370	1,909	1,448	987	IF YOUR INCOME IS OVER $100,000 USE					
94,831	94,930	2,378	1,917	1,456	995	FORM 540, OR FILE ONLINE THROUGH					
94,931	95,030	2,386	1,925	1,464	1,003	CalFile and e-file. Go to **ftb.ca.gov**					
95,031	95,130	2,394	1,933	1,472	1,011						
95,131	95,230	2,402	1,941	1,480	1,019						
95,231	95,330	2,410	1,949	1,488	1,027						
95,331	95,430	2,418	1,957	1,496	1,035						
95,431	95,530	2,426	1,965	1,504	1,043						
95,531	95,630	2,434	1,973	1,512	1,051						
95,631	95,730	2,442	1,981	1,520	1,059						
95,731	95,830	2,450	1,989	1,528	1,067						
95,831	95,930	2,458	1,997	1,536	1,075						
95,931	96,030	2,466	2,005	1,544	1,083						
96,031	96,130	2,474	2,013	1,552	1,091						
96,131	96,230	2,482	2,021	1,560	1,099						
96,231	96,330	2,490	2,029	1,568	1,107						
96,331	96,430	2,498	2,037	1,576	1,115						
96,431	96,530	2,506	2,045	1,584	1,123						
96,531	96,630	2,514	2,053	1,592	1,131						
96,631	96,730	2,522	2,061	1,600	1,139						
96,731	96,830	2,530	2,069	1,608	1,147						
96,831	96,930	2,538	2,077	1,616	1,155						
96,931	97,030	2,546	2,085	1,624	1,163						
97,031	97,130	2,554	2,093	1,632	1,171						
97,131	97,230	2,562	2,101	1,640	1,179						
97,231	97,330	2,570	2,109	1,648	1,187						
97,331	97,430	2,578	2,117	1,656	1,195						

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 $22,273
- California adjusted gross income is more than $17,818

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $44,550
- California adjusted gross income is more than $35,642

Qualifying surviving spouse/RDP and either of the following apply:
- Gross income is more than $37,640
- California adjusted gross income is more than $33,185

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. . . . . $ 5,090
Married/RDP filing jointly, head of household,
or qualifying surviving spouse/RDP. $10,630
The amounts above represent the standard deduction minus $450.

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, 2025, but if you cannot file by that date, you get an automatic paperless extension to file by October 15, 2025. Any tax due must be paid by April 15, 2025, 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, 2025, 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   California Resident Income Tax Booklet (includes Form 540 2EZ)
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 (includes form FTB 3514)
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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ftb.ca.gov

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