

2025

Tax Computation for Certain Children with Unearned Income

3800**Attach ONLY to the child's Form 540 or Form 540NR.**

Child's name as shown on return	Child's SSN or ITIN
Parent's name (first, initial, and last). (Caution: See instructions before completing.)	Parent's SSN or ITIN

Parent's filing status (check one):

☐ Single
☐ Married/RDP filing jointly
☐ Married/RDP filing separately
☐ Head of household
☐ Qualifying surviving spouse/RDP
Part I Child's net unearned income

1 Enter the child's unearned income, such as taxable interest, ordinary dividends, and capital gains. See instructions. If this amount is \$2,700 or less, stop here; do not file this form	1	00
2 If the child did not itemize deductions on Form 540 or Form 540NR, enter \$2,700. If the child itemized deductions, see instructions	2	00
3 Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but attach it to the child's return	3	00
4 Enter the child's taxable income from Form 540, line 19 or total taxable income from Form 540NR, line 19	4	00
5 Net unearned income. Enter the smaller of line 3 or line 4. If zero or less, stop here; do not complete the rest of this form but attach it to the child's return	5	00

Part II Tentative tax based on the tax rate of the parent listed above

6 Enter the parent's taxable income from Form 540, line 19; or total taxable income from Form 540NR, line 19. If zero or less, enter -0-. See instructions.	6	00
7 Enter the total net unearned income, if any, from form(s) FTB 3800, line 5, of all other children of the parent identified above. Do not include the amount from line 5 above. See instructions.	7	00
8 Add line 5 through line 7	8	00
9 Enter the tax on the amount on line 8 based on the parent's filing status. Use the tax table or tax rate schedules found in the 2025 instructions for Form 540. See instructions for Form 540NR filers.	9	00
10 Enter the parent's tax from Form 540, line 31. See instructions for Form 540NR filers. Do not include any tax from form FTB 3803	10	00
11 Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount from line 11 on line 13 and skip line 12a and line 12b	11	00
12 a Add line 5 and line 7	12a	00
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to four places)	12b	
13 Multiply line 11 by the decimal amount on line 12b	13	00

Part III Child's tax

If the amounts on line 4 and line 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4	14	00
15 Enter the tax on the amount on line 14 based on the child's filing status. Use the tax table or tax rate schedules found in the 2025 instructions for Form 540. See instructions for Form 540NR filers.	15	00
16 Add line 13 and line 15	16	00
17 Enter the tax on the amount on line 4 based on the child's filing status. Use the tax table or tax rate schedules found in the 2025 instructions for Form 540. See instructions for Form 540NR filers.	17	00
18 Compare the amounts on line 16 and line 17. Enter the larger of the two amounts here and on the child's Form 540, line 31. Also, check the box labeled "FTB 3800" on the child's tax return. See instructions for Form 540NR filers	18	00