

2025**Parents' Election to Report
Child's Interest and Dividends****3803****Attach to Parents' Form 540 or Form 540NR.**

Name(s) as shown on return	Your SSN or ITIN
Child's name (first, initial, and last)	Child's SSN or ITIN

If more than one form FTB 3803 is attached, check here ☐**Part I — Child's interest and dividend income to report on your return** (The child must be under age 19 or under age 24 and a full-time student, see instructions.)

- 1 a** Enter your child's **taxable** interest income **1a** _____ |00
- b** Enter your child's **tax-exempt** interest income. **Do not** include this amount on line 1a. **1b** _____ |00
- 2** Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see instructions **2** _____ |00
- 3** Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see instructions **3** _____ |00
- 4** Add line 1a, line 2, and line 3. If the total is \$2,700 or less, skip line 5 and line 6 and go to line 7. If the total is \$13,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income. **4** _____ |00
- 5** Base amount. Enter 2,700. **5** _____ |00
- 6** Subtract line 5 from line 4. See instructions for where to report this amount **6** _____ |00
Go to line 7 below.

Part II — Tax on the first \$2,700 of child's interest and dividend income

- 7** Amount not taxed. Enter 1,350. **7** _____ |00
- 8** Subtract line 7 from line 4. If zero or less, enter -0- **8** _____ |00
- 9 Tax.** Is the amount on line 8 less than \$1,350?
No. Enter \$14.00 here and see the **Note** below.
Yes. Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below **9** _____ |00

Note: Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540 or Form 540NR, line 31 and check the box labeled "FTB 3803."