CALIFORNIA
540 2EZ

Forms & Instructions

2019
Personal Income Tax Booklet

Members of the Franchise Tax Board

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California e-file

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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What's New and Other Important Information for 2019

Health Care Mandate – Effective January 1, 2020, the Minimum Essential Coverage Individual Mandate requires Californians to obtain and maintain qualifying health insurance coverage. Those who choose to go without coverage could face a financial penalty unless they qualify for an exemption. For information about health coverage options and financial help, go to **coveredca.com**. For information about the penalty, go to **ftb.ca.gov/healthmandate.**

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is $1,000. The credit amount phases out as earned income exceeds the "threshold amount" of $25,000, and completely phases out at $30,000. For more information, see the instructions for line 24 of Form 540 2EZ, California Resident Income Tax Return and get form FTB 3514, California Earned Income Tax Credit.

California Earned Income Tax Credit (EITC) – For taxable years beginning on or after January 1, 2018, the age limit for an eligible individual without a qualifying child is revised to 18 years or older. For more information, go to **ftb.ca.gov** and search for **EITC** or get form FTB 3514.

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income net earnings from self employment. If you have self-employment income, you cannot use Form 540 2EZ. Get Form 540, California Resident Income Tax Return at **ftb.ca.gov/forms** or **e-file**.

Earned income thresholds have also increased. You may now qualify for the refundable EITC if you have earned income of less than $30,001.

Real Estate Withholding Statement – Effective January 1, 2020, the real estate withholding forms and instructions have been consolidated into one new **Form 593, Real Estate Withholding Statement**. For more information, get Form 593.

Voluntary Contributions – You may contribute to the following new fund:
• Suicide Prevention Voluntary Tax Contribution Fund

Schedule X, California Explanation of Amended Return Changes – For taxable years beginning on or after January 1, 2017, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previous filed income tax return. For additional information, see "Instructions for Filing a 2019 Amended Return" on page 15.

Improper Withholding on Severance Paid to Veterans – The 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.

Electronic Funds Withdrawal (EFW) – Make extension payments using tax preparation software. Check with your software provider to determine if they support EFW for extension payments.

Payments and Credits Applied to Use Tax – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the Form 540 2EZ instructions for line 26.

MyFTB – Make tax time less taxing! Check MyFTB for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to **ftb.ca.gov** and login or register for MyFTB.

Direct Deposit Refund – You can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.

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.

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:
• You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
• Your total tax liability reported for the previous taxable year did not exceed $80,000.
• The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to **ftb.ca.gov/e-pay.** Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, EFW as part of the e-file tax return, or your credit card.

Registered Domestic Partners (RDP) – 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.

Head of Household – California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH 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 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 widow(er)
You May	• Be claimed as a dependent by another taxpayer (see Note below) • Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.	
Dependents	0 – 3 allowed	
Types of Income	• Wages, salaries, and tips • Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2) • Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only) • Interest and Dividends	• Pension • Unemployment • Paid Family Leave • U.S. Social Security • Tier 1 and Tier 2 Railroad Retirement
Total Income	• $100,000 or less (single or head of household) • $200,000 or less (married/RDP filing jointly or qualifying widow[er]) 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	

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 $15,087.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to $30,124.
- You are head of household and your total income is less than or equal to $21,324.
- 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 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 Tax Credit; see page 63 for more information.

On 12/31/19, my filing status was:	and on 12/31/19, my age was: (If your 65th birthday is on January 1, 2020, you are considered to be age 65 on December 31, 2019.)	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, California Head of Household Filing Status.)	Under 65 65 or older	18,241 24,341	30,841 33,791	40,291 41,351	14,593 20,693	27,193 30,143	36,643 37,703
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)	36,485 42,585 48,685	49,085 52,035 58,135	58,535 59,595 65,695	29,190 35,290 41,390	41,790 44,740 50,840	51,240 52,300 58,400
Qualifying widow(er)	Under 65 65 or older		30,841 33,791	40,291 41,351		27,193 30,143	36,643 37,703
Dependent of another person – Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

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 $18,241
- California adjusted gross income is more than $14,593

Married/RDP filing jointly and either of the following apply:
- Gross income is more than $36,485
- California adjusted gross income is more than $29,190

Qualifying widow(er) and either of the following apply:
- Gross income is more than $30,841
- California adjusted gross income is more than $27,193

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 $4,187
Married/RDP filing jointly, head of household,
or qualifying widow(er) . . . . $ 8,724

The amounts above represent the standard deduction minus $350.

Get Form 540 at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file**.

See "Steps to Determine Filing Requirements."

2. How can I get help?

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

3. When do I have to file?

File and pay by April 15, 2020, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2020. Any tax due must be paid by April 15, 2020, to avoid penalties and interest. See form FTB 3519. 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.

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

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

If all your federal Forms W-2 were not received by January 31, 2020, 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 34 and line 35. 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. See "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

8. How can I find out about 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 Internal Revenue Service (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. Either file an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return or send a copy of the 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."

2019 Instructions for Form 540 2EZ

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and the California Revenue and Taxation Code (R&TC).

Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See "Qualifying to Use Form 540 2EZ" on page 3.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2019. 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 2018.
- You have Real Estate or Other Withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Tax Statement.

Note: The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, lines 14 through 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2019 Amended Return" on page 15.

Social security benefits may be taxable for federal tax purposes but are **not** taxable for California tax purposes.

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.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN 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.

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 2018 tax return under a different last name, write the last name **only** from the 2018 tax return.

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 (RDP) 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, 2019:

- 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 widowed before January 1, 2019, and did not remarry or enter into another RDP in 2019 (see Qualifying Widow[er]).

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, 2019, even if you did not live with your spouse/RDP at the end of 2019.
- Your spouse/RDP died in 2019 and you did not remarry or enter into another RDP in 2019.
- Your spouse/RDP died in 2020 before the 2019 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, California 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, 2019.
- You paid more than one-half the cost of keeping up your home for the year in 2019.
- 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 (HOH) filing status was determined. To get form FTB 3532, see "Automated Phone Service" or go to **ftb.ca.gov/forms**.

Qualifying Widow(er)

You are a qualifying widow(er) if **all** of the items below apply:

- Your spouse/RDP died in 2017 or 2018, and you did not remarry or enter into another RDP in 2019.
- 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 2019:
  - ○ The child had gross income of $4,200 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 widow(er)" filing status.
- This child lived in your home for all of 2019. 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 his or her tax return, even if they choose not to, and your total income is less than 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	$15,087
Married/RDP filing jointly or Qualifying widow(er)	$30,124
Head of Household	$21,324

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

Single $4,187

Married/RDP filing jointly, head of household, or qualifying widow(er). $8,724

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2020, you are considered to be age 65 on December 31, 2019.

Line 8 – Dependents

You must enter the first name, last name, SSN, and relationship of each of the dependents you are allowed to claim. If your dependent child was born and died in 2019 and you do not have an SSN for the child, enter "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 claim more than three dependents get Form 540 online at **ftb.ca.gov/forms** or file online through **CalFile** or **e-file.**

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, 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 information regarding the federal Pension Protection Act of 2006, go to **ftb.ca.gov** and search for **conformity**. **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 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 right one. If your filing status is:

Single	Go to page 39
Married/RDP filing jointly or Qualifying widow(er)	Go to page 45
Head of Household	Go to page 57

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

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 39.
- Married/RDP filing jointly or Qualifying widow(er), go to page 45.
- Head of household, go to page 57

} . . . . **1** _____

2.
- If single or head of household, enter $122
- If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter $244
- If married/RDP and only one spouse/RDP can be claimed, enter $122
- If qualifying widow(er), enter $244

} . . . . **2** _____

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 $122. If you entered 2 in the box on line 7, enter $244.

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 page 11 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, box 12. 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 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 23 – Earned Income Tax Credit (EITC)

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

Line 24 - Young Child Tax Credit (YCTC)

Enter your YCTC from form FTB 3514, line 28.

Use Tax

Line 26 – Use Tax

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

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

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at **cdtfa.ca.gov**, or call its Customer Service Center at 1.800.400.7115 or (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.
- Receive $100,000 or more per year in gross receipts from business operations.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

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

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

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

See page 12 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 or (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			$1
$10,000	to	$19,999	$3
$20,000	to	$29,999	$5
$30,000	to	$39,999	$7
$40,000	to	$49,999	$9
$50,000	to	$59,999	$12
$60,000	to	$69,999	$14
$70,000	to	$79,999	$16
$80,000	to	$89,999	$18
$90,000	to	$99,999	$20
$100,000	to	$124,999	$24
$125,000	to	$149,999	$29
$150,000	to	$174,999	$34
$175,000	to	$199,999	$39
More than $199,999 – Multiply AGI by 0.021% (x0.00021)			

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.

Line 30 – Tax Due

If the amount on line 27 is less than the amount on line 21, subtract the amount on line 27 from the amount on line 21. Enter the result on line 30. 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 the 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. 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, 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 32 – Amount You Owe

If you do not have an amount on line 29, add the amount on line 28, line 30, and line 31. Enter the result on line 32.

If you have an amount on line 29 and the amount on line 31 is more than line 29, subtract line 29 from line 31. Enter the difference on line 32.

Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2020, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

• Electronic funds withdrawal (e-file only)
• Pay online/Web Pay
• Credit card
• Check or money order
• Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on the next page 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 Official Payments Corporation to offer you this service. Official Payments Corporation charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corporation online payment center at **officialpayments.com** or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corporation 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 (no cash please)

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 "2019 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 33 – Refund or No Amount Due

Did you report an amount on line 31?

No Enter the amount from line 29 on line 33. 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 31 is:
   • Less than the amount on line 29, subtract line 31 from line 29 and enter the difference on line 33. This is your refund amount.
   • More than the amount on line 29, enter zero on line 33.

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 34 and line 35. 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 on the following page.

An individual taxpayer may request that his or her 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 34 and line 35 must equal the total amount of your refund on line 33. If line 34 and line 35 do not equal line 33, the FTB will issue a paper check.
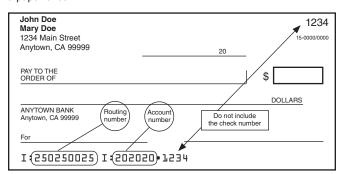
When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do 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, 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.

Sign Your Tax Return

Sign your tax return on Side 4. 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 area at the bottom of Side 4 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 2019 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 2020 tax return. This is April 15, 2021, 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 4 of Form 540 2EZ.

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

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 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. **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 2019?

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 2019, and is otherwise qualified.

YES. Go to question 2. | **NO.** Stop. File Form 540NR. Go to **ftb.ca.gov/forms** for more information regarding these forms.

---

2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:
- $42,932 or less if single; or
- $85,864 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3. | **NO.** Stop here. You do not qualify for this credit.

---

3. Did you pay rent, for at least half of 2019, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

YES. Go to question 4. | **NO.** Stop here. You do not qualify for this credit.

---

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2019?

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

---

5. For more than half the year in 2019, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6. | **YES.** Stop here. You do not qualify for this credit.

---

6. Was the property you rented exempt from property tax in 2019?

You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

NO. Go to question 7. | **YES.** Stop here. You do not qualify for this credit.

---

7. Did you claim the homeowner's property tax exemption anytime during 2019?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to question 8. | **YES.** If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

---

8. Were you single in 2019?

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

---

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2019?

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 2019?

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

---

11. If you are:
- Single, enter $60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), 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 2019, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2019 (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		

Additional Information

Privacy Notice

The Franchise Tax Board (FTB) considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests:
We ask for tax return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility:
You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

> DISCLOSURE OFFICER MS A181
> FRANCHISE TAX BOARD
> PO BOX 1468
> SACRAMENTO CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility:
California Revenue and Taxation Code Sections 18501 and 18621 require you to file a tax return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted, if you do not provide the information we ask for or you provide fraudulent information.

Information Disclosures:
As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For the full text of the FTB's Privacy Notice, get FTB 1131 ENG/SP.

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. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

Innocent Joint Filer Relief

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

California Use Tax General Information

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

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

You must pay California use tax on taxable items if:

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

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

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

For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, 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 Use Tax Lookup Table on page 8, 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 or (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 preferred phone number. 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.

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, 2020, and claim the Senior Exemption Credit, you may make a combined total contribution of up to $244 or $122 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 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 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 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 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 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 provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund – Contributions will be used to support the recovery and rehabilitation of injured, sick, or orphaned native wildlife, and conservation education.

Code 440, Rape Kit Backlog Voluntary Tax Contribution Fund – Contributions will be used for DNA testing in the processing of rape kits.

Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund – Contributions will be used for the distribution of funds to the Donate Life California Organ and Tissue Registrar for its ongoing activities to maintain the Donate Life California Organ and Tissue Donor Registry.

Code 442, National Alliance on Mental Illness California 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 443, Schools Not Prisons Voluntary Tax Contribution Fund – Contributions will be used to fund academic and career readiness programs that seek to break the school-to-prison pipeline.

Code 444, Suicide Prevention Voluntary Tax Contribution Fund – Contributions will be used to fund crisis center programs designed to provide suicide prevention services.

Instructions for Filing a 2019 Amended Return

Important Information

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

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

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

Use Tax – Do not amend your return to correct a "use tax" error reported on your original tax return. Enter the amount from your original return. The California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at **cdtfa.ca.gov** or call **800.400.7115**.

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

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

When filing an amended return, only complete the amended Form 540 2EZ through line 33. Next complete the California 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 34 and line 35. The total of the amended Form 540 2EZ, line 34 and line 35 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 34 and line 35 do not equal Schedule X, line 11, the FTB will issue a paper check.

Purpose

Use Form 540 2EZ to amend your original 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 1040X, 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 on page 63.

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 a 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" shown above may change from joint to separate tax returns after the due date of the tax return.

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 an RDP on the last day of the taxable year.

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

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Visit our website:

ftb.ca.gov

2019 California Resident Income Tax Return 540 2EZ

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)

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

RP

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)

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 widow(er). 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.

Exemptions

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you must see the instructions. . . . . ● 6

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . ● 7

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. . . . . ● 8

	Dependent 1	Dependent 2	Dependent 3
First Name	◉	◉	◉
Last Name	◉	◉	◉
SSN	●	●	●
Dependent's relationship to you	◉	◉	◉

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

Whole dollars only

Taxable Income and Credits

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 $122. If you entered 2 in the box on line 7, enter $244. . . . . ◉ **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 12). . .● **22** [   ].00

23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. . . . . ● **23** [   ].00

24 Young Child Tax Credit (YCTC). See instructions. . . . . ● **24** [   ].00

25 **Total payments.** Add line 22, line 23, and line 24. . . . . ◉ **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.

Overpaid Tax/Tax Due

27 Payments balance. If line 25 is more than line 26, subtract line 26 from line 25..◉ **27** [   ].00

28 **Use Tax balance.** If line 26 is more than line 25, subtract line 25 from line 26.. ◉ **28** [   ].00

29 Overpaid tax. If line 27 is more than line 21, subtract line 21 from line 27. . . . . . ● **29** [   ].00

30 Tax due. If line 27 is less than line 21, subtract line 27 from line 21. See instructions. . . . . ◉ **30** [   ].00

| | Your name: | | Your SSN or ITIN: | |

		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 Fund. . . . . ●	**406**		.00
Emergency Food for Families Voluntary Tax Contribution Fund. . . . . ●	**407**		.00
California Peace Officer Memorial Foundation Fund. . . . . ●	**408**		.00
California Sea Otter Fund. . . . . ●	**410**		.00
California Cancer Research Voluntary Tax Contribution Fund. . . . . ●	**413**		.00
School Supplies for Homeless Children 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
Rape Kit Backlog Voluntary Tax Contribution Fund. . . . . ●	**440**		.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund.. . . . . ●	**441**		.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . . ●	**442**		.00
Schools Not Prisons Voluntary Tax Contribution Fund. . . . . ●	**443**		.00
Suicide Prevention Voluntary Tax Contribution Fund. . . . . ●	**444**		.00
31 Add amounts in code 400 through code 444. These are your total contributions. . . . . ●	**31**		.00

Contributions

Your name: _____ Your SSN or ITIN: _____

Amount You Owe

32 AMOUNT YOU OWE. Add line 28, line 30, and line 31. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . ● **32** |_____| . 00

Pay online – Go to **ftb.ca.gov/pay** for more information.

Direct Deposit (Refund Only)

33 REFUND OR NO AMOUNT DUE. Subtract line 31 from line 29. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . ● **33** |_____| . 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 33) is authorized for direct deposit into the account shown below:

● Routing number

● Type
☐ Checking
☐ Savings

● Account number

● **34** Direct deposit amount _____ . 00

The remaining amount of my refund (line 33) is authorized for direct deposit into the account shown below:

● Routing number

● Type
☐ Checking
☐ Savings

● Account number

● **35** Direct deposit amount _____ . 00

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

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
X

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)
X

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

Attach to your California Form 540, Form 540 2EZ or Form 540NR

Name(s) as shown on tax return	SSN

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I   **Qualifying Information**   See Specific Instructions.

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? . . . . . ⊙ ☐ Yes ☐ No

   b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? . . . . ⊙ ☐ Yes ☐ No

2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) . . . . ● **2** _____.00

3 Federal EIC (federal Form 1040 or 1040-SR, line 18a). . . . . ● **3** _____.00

Part II   **Investment Income Information**

4 Investment Income. See instructions for Step 2 – Investment Income . . . . ● **4** _____.00

Part III   **Qualifying Child Information**

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name . . . . ⊙		⊙	⊙
6 Last name. . . . . ⊙		⊙	⊙
7 SSN . . . . ●		●	●
8 Date of birth (mm/dd/yyyy). If born after 2000 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10 . . . . ⊙		⊙	⊙
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. . . . . ⊙	☐ Yes ☐ No	⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child. . . . . ⊙	☐ Yes ☐ No	⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No
10 Child's relationship to you. See instructions. . . . . ⊙		⊙	⊙
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions. . . . . ⊙		⊙	⊙

	Child 1	Child 2	Child 3

12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . . ⊙

b City. . . . . ⊙

c State. . . . . ⊙

d ZIP code. . . . . ⊙

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . . ● **13** _____ .00

14 IHSS payments. See instructions. . . . . ⊙ **14** _____ .00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . . ⊙ **15** _____ .00

16 Subtract line 14 and line 15 from line 13. . . . . ● **16** _____ .00

17 Nontaxable combat pay. See instructions.. . . . . ⊙ **17** _____ .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . . ⊙ **18** _____ .00

a Business name. . . . . ⊙

b Business address . . . . ⊙

City, state, and ZIP code. . . . . ⊙

c Business license number . . . . ⊙

d SEIN. . . . . ⊙

e Business code . . . . ⊙

19 **California Earned Income.** Add line 16, line 17, and line 18. . . . . ● **19** _____ .00

Part V California Earned Income Tax Credit   (Complete Step 6 in the instructions.)

20 **California EITC.** Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23. . . . . ● **20** _____ .00

■

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . ◉ **21** [.   ]

22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . . ● **22** [   ] . 00

Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)

23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . . . ◉ **23** [   ] . 00

24 **Available Young Child Tax Credit**. . . . . **24** [1,000] . 00
- If the amount on line 23 is $25,000 or less, also enter $1,000 on line 28 and skip lines
  25 through 27. If applicable, complete lines 29 and 30.
- If the amount on line 23 is greater than $25,000, complete lines 25 through 28. If applicable,
  complete lines 29 and 30.

25 Excess Earned Income over threshold. Subtract $25,000 from line 23 . . . . ● **25** [   ] . 00

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **26** [.   ]

27 **Reduction amount.** Multiply line 26 by $20. Enter the result as a decimal out to two decimal places,
do not round. . . . . ● **27** [.   ]

28 **Young Child Tax Credit.**
- If you did not need to complete lines 25 through 27, your credit is the $1,000 from line 24.
- If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit
  amount is between $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . . ● **28** [   ] . 00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions . . . . ◉ **29** [.   ]

30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.
This amount should also be entered on Form 540NR, line 86. . . . . ● **30** [   ] . 00

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2019 Instructions for Form FTB 3514
California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC) and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. The maximum amount of credit allowable for a qualified taxpayer is $1,000. The credit amount phases out as earned income exceeds the "threshold amount" of $25,000, and completely phases out at $30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments - Residents, or Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)
For purposes of California income tax, references to a spouse, husband, or wife also refer to a California 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.

The refundable California EITC is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The CA EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

A   Purpose

Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

B   Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:
- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you were a nonresident, you must have earned wage income that is subject to California withholding.

- Both your earned income and federal adjusted gross income (AGI) must be less than $55,952 to qualify for the federal credit, and less than $30,001 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 below to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 below to determine if you qualify for the credit.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

a. Federal AGI

In taxable year 2019, is the amount on federal Form 1040 or 1040-SR, line 8b less than $30,001?

Yes   Continue.
No   Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.

Yes   Continue.
No   Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes   Stop here, you cannot take the credit.
No   Continue.

d. Are you filing federal Form 2555, Foreign Earned Income?

Yes   Stop here, you cannot take the credit.
No   Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2019?

Yes   If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.
No   Continue.

f. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days?

Yes   Continue.
No   Stop here, you cannot take the credit.

g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 or Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ complete Worksheet 2.

Worksheet 1 – Investment Income
Form 540 and Form 540NR Filers

Interest and Dividends

1 Add and enter the amounts from Form 1040 or 1040-SR, line 2a and line 2b . **1**_____

2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . **2**_____

3 Enter the amount from federal Form 1040 or 1040-SR, line 3b . . . . **3**_____

4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . . **4**_____

Capital Gain Net Income

5 Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0- . . . . **5**_____

6 Enter the gain from federal Form 4797 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) . . . . **6**_____

7 Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . . **7**_____

Passive Activities

8 Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5 **8**_____

Other Activities

9 Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter 0 . . . . . . **9**_____

10 Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22. . . . . **10**_____

11 Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . . **11**_____

Investment Income

12 Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **This is your investment income** . . . . **12**_____

13 Is the amount on line 12 more than **$3,828**?

   Yes Stop here, you cannot take the credit.
   No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income
Form 540 2EZ Filer

1 **Taxable interest.** Enter the amount from Form 540 2EZ, line 10. . . . . **1**_____

2 **Nontaxable interest.** Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 10 . . . . **2**_____

3 **Dividends.** Enter the amount from Form 540 2EZ, line 11 . . . . **3**_____

4 **Capital gain net income.** Enter the amount from Form 540 2EZ, line 13. . . . . **4**_____

5 **Investment Income.** Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . **5**_____

6 Is the amount on line 5 more than **$3,828**?

   Yes Stop here, you cannot take the credit.
   No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

Step 3 Qualifying Child

Qualifying Child Definition
A qualifying child for the EITC is a child who meets the following conditions:
- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2019. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

   Note: If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire
a. Do you have at least one child who meets the conditions to be your qualifying child?

   Yes Continue.
   No Go to Step 4.

b. Are you filing a joint return for 2019?

   Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
   No Continue.

c. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

   Yes Stop here, you cannot take the credit.
   No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets an SSN that is valid for employment, you may be able to file an amended return. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes attached to the amended return.

If you did not have an SSN by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2019, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you

For additional information see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

a. Is the amount on federal Form 1040 or 1040-SR, line 8b less than $30,001?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), get federal Publication 596 for more information before you answer.

   Yes   Continue.
   No   Stop here, you cannot take the credit.

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2019?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

d. Are you filing a joint return for 2019? For more information get federal Publication 596.

   Yes   Skip questions e and f; go to Step 5.
   No   Continue.

e. Could you be a qualifying child of another person for 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

   Yes   Stop here, you cannot take the credit.
   No   Continue.

f. Can you be claimed as a dependent on someone else's 2019 tax return?

   Yes   Stop here, you cannot take the credit.
   No   Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Line 14 – IHSS payments

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, Wage and Tax Statement, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C, Schedule F, Schedule SE, and any Schedule K-1(Form 1065).

	Worksheet 3 – Business Income or (Loss)	
1	**Business income or (loss).** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3	1 _____
2	**Farm income or (loss).** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 6.	2 _____
3	**Self-employment earnings from partnerships reported on K-1s.** Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A	3 _____
4	**Deductible part of self-employment tax.** Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 14.	4 _____
5	**Total business income or (loss).** Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C or Schedule F, box B.

After completing Step 5, line 18e, go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. . . . . **1** _____

2. Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here . . . . **2** _____
   If the amount on line 2 is zero, stop here. You cannot take the credit.

3. Enter the amount from federal Form 1040 or 1040-SR, line 8b . . . . **3** _____

4. Are the amounts on lines 1 and 3 the same?

   Yes Skip line 5; and enter the amount from line 2 on line 6.
   No Go to line 5.

Part II – Filers who Answered "No" on Line 4

5. If you have:

   - No qualifying children, is the amount on line 3 less than $3,705?
   - 1 qualifying child, is the amount on line 3 less than $5,564?
   - 2 qualifying children, is the amount on line 3 less than $7,811?
   - 3 or more qualifying children, is the amount on line 3 less than $7,811?

   Yes Leave line 5 blank; enter the amount from line 2 on line 6.
   No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. . . . . **5** _____
   Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

6. This is your California earned income tax credit.
   Enter this amount on form FTB 3514, line 20. . . . . **6** _____

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA Exemption Credit Percentage

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered $0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 - CA Exemption Credit Percentage

Complete this worksheet only if you are a nonresident or part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.

Part I – Total Taxable Income

1. Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative . . . . . **1** _____

2. Enter the amount from Form 540NR, line 18 . **2** _____

3. Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here . . . . **3** _____

Part II – California Taxable Income

4. Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative . . . . **4** _____

5. Enter the amount from Schedule CA (540NR), Part IV, line 4 . . . . **5** _____

6. California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative . . . . **6** _____

Part III – CA Exemption Credit Percentage

7. Subtract line 6 from line 3. If a negative amount, enter as negative . . . . **7** _____

8. Enter the amount from line 3 as a positive amount. . . . . **8** _____

9. Divide line 7 by line 8. Enter amount as a decimal . . . . **9** _____

10. CA Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21 or line 29. . . . . **10** _____

Line 22 – Nonresident or Part-Year Resident EITC

Multiply line 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:
- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

Caution: If you **do not** meet all of the above requirements, you cannot take this credit.

If you meet all of the above requirements, complete Part VII, Young Child Tax Credit. If you are a nonresident or part-year resident, also complete Part VIII, Nonresident or Part-Year Resident Young Child Tax Credit.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. Do not include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

CA earned income for purposes of the YCTC is the same as for the CA EITC. Enter the amount from form FTB 3514, line 19.

Line 25 – Excess Earned Income over threshold

Subtract the $25,000 threshold amount from your CA earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27 – For every $100 over the threshold amount, your credit is reduced by $20.

Line 28 – This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

Line 29 – If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
1	50	2	7	9	10	2001	2050	132	585	689	775
51	100	5	22	26	29	2051	2100	135	600	706	794
101	150	8	36	43	48	2101	2150	138	614	723	813
151	200	11	51	60	67	2151	2200	141	629	740	832
201	250	15	65	77	86	2201	2250	145	643	757	851
251	300	18	80	94	105	2251	2300	148	658	774	870
301	350	21	94	111	125	2301	2350	151	672	791	890
351	400	24	109	128	144	2351	2400	154	687	808	909
401	450	28	123	145	163	2401	2450	158	701	825	928
451	500	31	137	162	182	2451	2500	161	715	842	947
501	550	34	152	179	201	2501	2550	164	730	859	966
551	600	37	166	196	220	2551	2600	167	744	876	985
601	650	41	181	213	239	2601	2650	171	759	893	1004
651	700	44	195	230	258	2651	2700	174	773	910	1023
701	750	47	210	247	278	2701	2750	177	788	927	1043
751	800	50	224	264	297	2751	2800	180	802	944	1062
801	850	54	239	281	316	2801	2850	184	817	961	1081
851	900	57	253	298	335	2851	2900	187	831	978	1100
901	950	60	267	315	354	2901	2950	190	845	995	1119
951	1000	63	282	332	373	2951	3000	193	860	1012	1138
1001	1050	67	296	349	392	3001	3050	197	874	1029	1157
1051	1100	70	311	366	411	3051	3100	200	889	1046	1176
1101	1150	73	325	383	431	3101	3150	203	903	1063	1196
1151	1200	76	340	400	450	3151	3200	206	918	1080	1215
1201	1250	80	354	417	469	3201	3250	210	932	1097	1234
1251	1300	83	369	434	488	3251	3300	213	947	1114	1253
1301	1350	86	383	451	507	3301	3350	216	961	1131	1272
1351	1400	89	398	468	526	3351	3400	219	976	1148	1291
1401	1450	93	412	485	545	3401	3450	223	990	1165	1310
1451	1500	96	426	502	564	3451	3500	226	1004	1182	1329
1501	1550	99	441	519	584	3501	3550	229	1019	1199	1349
1551	1600	102	455	536	603	3551	3600	232	1033	1216	1368
1601	1650	106	470	553	622	3601	3650	236	1048	1233	1387
1651	1700	109	484	570	641	3651	3700	239	1062	1250	1406
1701	1750	112	499	587	660	3701	3750	240	1077	1267	1425
1751	1800	115	513	604	679	3751	3800	236	1091	1284	1444
1801	1850	119	528	621	698	3801	3850	233	1106	1301	1463
1851	1900	122	542	638	717	3851	3900	230	1120	1318	1482
1901	1950	125	556	655	737	3901	3950	227	1134	1335	1502
1951	2000	128	571	672	756	3951	4000	223	1149	1352	1521

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
4001	4050	220	1163	1369	1540	6001	6050	187	1475	2049	2305
4051	4100	217	1178	1386	1559	6051	6100	186	1460	2066	2324
4101	4150	214	1192	1403	1578	6101	6150	186	1446	2083	2343
4151	4200	210	1207	1420	1597	6151	6200	186	1431	2100	2362
4201	4250	207	1221	1437	1616	6201	6250	185	1417	2117	2381
4251	4300	204	1236	1454	1635	6251	6300	185	1402	2134	2400
4301	4350	201	1250	1471	1655	6301	6350	184	1388	2151	2420
4351	4400	200	1265	1488	1674	6351	6400	184	1373	2168	2439
4401	4450	199	1279	1505	1693	6401	6450	184	1359	2185	2458
4451	4500	199	1293	1522	1712	6451	6500	183	1345	2202	2477
4501	4550	199	1308	1539	1731	6501	6550	183	1330	2219	2496
4551	4600	198	1322	1556	1750	6551	6600	183	1316	2236	2515
4601	4650	198	1337	1573	1769	6601	6650	182	1301	2253	2534
4651	4700	197	1351	1590	1788	6651	6700	182	1287	2270	2553
4701	4750	197	1366	1607	1808	6701	6750	181	1272	2287	2573
4751	4800	197	1380	1624	1827	6751	6800	181	1258	2304	2592
4801	4850	196	1395	1641	1846	6801	6850	181	1243	2321	2611
4851	4900	196	1409	1658	1865	6851	6900	180	1229	2338	2630
4901	4950	195	1423	1675	1884	6901	6950	180	1215	2355	2649
4951	5000	195	1438	1692	1903	6951	7000	179	1200	2372	2668
5001	5050	195	1452	1709	1922	7001	7050	179	1186	2389	2687
5051	5100	194	1467	1726	1941	7051	7100	179	1171	2406	2706
5101	5150	194	1481	1743	1961	7101	7150	178	1157	2423	2726
5151	5200	193	1496	1760	1980	7151	7200	178	1142	2440	2745
5201	5250	193	1510	1777	1999	7201	7250	177	1128	2457	2764
5251	5300	193	1525	1794	2018	7251	7300	177	1113	2474	2783
5301	5350	192	1539	1811	2037	7301	7350	177	1099	2491	2802
5351	5400	192	1554	1828	2056	7351	7400	176	1084	2508	2821
5401	5450	192	1568	1845	2075	7401	7450	176	1070	2525	2840
5451	5500	191	1582	1862	2094	7451	7500	175	1056	2542	2859
5501	5550	191	1597	1879	2114	7501	7550	175	1041	2559	2879
5551	5600	190	1605	1896	2133	7551	7600	175	1027	2576	2898
5601	5650	190	1590	1913	2152	7601	7650	174	1012	2593	2917
5651	5700	190	1576	1930	2171	7651	7700	174	998	2610	2936
5701	5750	189	1561	1947	2190	7701	7750	174	983	2627	2955
5751	5800	189	1547	1964	2209	7751	7800	173	969	2644	2974
5801	5850	188	1532	1981	2228	7801	7850	173	954	2651	2982
5851	5900	188	1518	1998	2247	7851	7900	172	940	2634	2963
5901	5950	188	1504	2015	2267	7901	7950	172	926	2617	2944
5951	6000	187	1489	2032	2286	7951	8000	172	911	2600	2925

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
8001	8050	171	897	2583	2906	10001	10050	156	489	1903	2141
8051	8100	171	882	2566	2887	10051	10100	155	488	1886	2122
8101	8150	170	868	2549	2867	10101	10150	155	487	1869	2102
8151	8200	170	853	2532	2848	10151	10200	154	485	1852	2083
8201	8250	170	839	2515	2829	10201	10250	154	484	1835	2064
8251	8300	169	824	2498	2810	10251	10300	154	483	1818	2045
8301	8350	169	810	2481	2791	10301	10350	153	482	1801	2026
8351	8400	168	795	2464	2772	10351	10400	153	480	1784	2007
8401	8450	168	781	2447	2753	10401	10450	152	479	1767	1988
8451	8500	168	767	2430	2734	10451	10500	152	478	1750	1969
8501	8550	167	752	2413	2714	10501	10550	152	477	1733	1949
8551	8600	167	738	2396	2695	10551	10600	151	476	1716	1930
8601	8650	166	723	2379	2676	10601	10650	151	474	1699	1911
8651	8700	166	709	2362	2657	10651	10700	150	473	1682	1892
8701	8750	166	694	2345	2638	10701	10750	150	472	1665	1873
8751	8800	165	680	2328	2619	10751	10800	150	471	1648	1854
8801	8850	165	665	2311	2600	10801	10850	149	469	1631	1835
8851	8900	165	651	2294	2581	10851	10900	149	468	1614	1816
8901	8950	164	637	2277	2561	10901	10950	148	467	1597	1796
8951	9000	164	622	2260	2542	10951	11000	148	466	1580	1777
9001	9050	163	608	2243	2523	11001	11050	148	464	1563	1758
9051	9100	163	593	2226	2504	11051	11100	147	463	1546	1739
9101	9150	163	579	2209	2485	11101	11150	147	462	1529	1720
9151	9200	162	564	2192	2466	11151	11200	147	461	1512	1701
9201	9250	162	550	2175	2447	11201	11250	146	460	1495	1682
9251	9300	161	535	2158	2428	11251	11300	146	458	1478	1663
9301	9350	161	521	2141	2408	11301	11350	145	457	1461	1643
9351	9400	161	506	2124	2389	11351	11400	145	456	1444	1624
9401	9450	160	504	2107	2370	11401	11450	145	455	1427	1605
9451	9500	160	502	2090	2351	11451	11500	144	453	1410	1586
9501	9550	159	501	2073	2332	11501	11550	144	452	1393	1567
9551	9600	159	500	2056	2313	11551	11600	143	451	1376	1548
9601	9650	159	499	2039	2294	11601	11650	143	450	1359	1529
9651	9700	158	498	2022	2275	11651	11700	143	449	1342	1510
9701	9750	158	496	2005	2255	11701	11750	142	447	1325	1490
9751	9800	157	495	1988	2236	11751	11800	142	446	1308	1471
9801	9850	157	494	1971	2217	11801	11850	141	445	1291	1452
9851	9900	157	493	1954	2198	11851	11900	141	444	1274	1433
9901	9950	156	491	1937	2179	11901	11950	141	442	1257	1414
9951	10000	156	490	1920	2160	11951	12000	140	441	1240	1395

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
12001	12050	140	440	1223	1376	14001	14050	124	391	543	611
12051	12100	139	439	1206	1357	14051	14100	124	390	526	592
12101	12150	139	438	1189	1337	14101	14150	123	389	509	572
12151	12200	139	436	1172	1318	14151	14200	123	387	503	553
12201	12250	138	435	1155	1299	14201	14250	123	386	502	534
12251	12300	138	434	1138	1280	14251	14300	122	385	500	515
12301	12350	138	433	1121	1261	14301	14350	122	384	499	504
12351	12400	137	431	1104	1242	14351	14400	122	382	497	502
12401	12450	137	430	1087	1223	14401	14450	121	381	495	501
12451	12500	136	429	1070	1204	14451	14500	121	380	494	499
12501	12550	136	428	1053	1184	14501	14550	120	379	492	497
12551	12600	136	427	1036	1165	14551	14600	120	378	491	496
12601	12650	135	425	1019	1146	14601	14650	120	376	489	494
12651	12700	135	424	1002	1127	14651	14700	119	375	488	493
12701	12750	134	423	985	1108	14701	14750	119	374	486	491
12751	12800	134	422	968	1089	14751	14800	118	373	484	489
12801	12850	134	420	951	1070	14801	14850	118	371	483	488
12851	12900	133	419	934	1051	14851	14900	118	370	481	486
12901	12950	133	418	917	1031	14901	14950	117	369	480	484
12951	13000	132	417	900	1012	14951	15000	117	368	478	483
13001	13050	132	416	883	993	15001	15050	116	367	476	481
13051	13100	132	414	866	974	15051	15100	116	365	475	480
13101	13150	131	413	849	955	15101	15150	116	364	473	478
13151	13200	131	412	832	936	15151	15200	115	363	472	476
13201	13250	131	411	815	917	15201	15250	115	362	470	475
13251	13300	130	409	798	898	15251	15300	114	360	468	473
13301	13350	130	408	781	878	15301	15350	114	359	467	472
13351	13400	129	407	764	859	15351	15400	114	358	465	470
13401	13450	129	406	747	840	15401	15450	113	357	464	468
13451	13500	129	405	730	821	15451	15500	113	356	462	467
13501	13550	128	403	713	802	15501	15550	113	354	460	465
13551	13600	128	402	696	783	15551	15600	112	353	459	464
13601	13650	127	401	679	764	15601	15650	112	352	457	462
13651	13700	127	400	662	745	15651	15700	111	351	456	460
13701	13750	127	398	645	725	15701	15750	111	349	454	459
13751	13800	126	397	628	706	15751	15800	111	348	452	457
13801	13850	126	396	611	687	15801	15850	110	347	451	456
13851	13900	125	395	594	668	15851	15900	110	346	449	454
13901	13950	125	393	577	649	15901	15950	109	345	448	452
13951	14000	125	392	560	630	15951	16000	109	343	446	451

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		Your credit is . . .						Your credit is . . .			
16001	16050	109	342	444	449	18001	18050	93	293	381	385
16051	16100	108	341	443	448	18051	18100	93	292	379	383
16101	16150	108	340	441	446	18101	18150	92	291	378	382
16151	16200	107	338	440	444	18151	18200	92	289	376	380
16201	16250	107	337	438	443	18201	18250	91	288	374	378
16251	16300	107	336	437	441	18251	18300	91	287	373	377
16301	16350	106	335	435	439	18301	18350	91	286	371	375
16351	16400	106	334	433	438	18351	18400	90	285	370	374
16401	16450	105	332	432	436	18401	18450	90	283	368	372
16451	16500	105	331	430	435	18451	18500	89	282	366	370
16501	16550	105	330	429	433	18501	18550	89	281	365	369
16551	16600	104	329	427	431	18551	18600	89	280	363	367
16601	16650	104	327	425	430	18601	18650	88	278	362	366
16651	16700	104	326	424	428	18651	18700	88	277	360	364
16701	16750	103	325	422	427	18701	18750	87	276	358	362
16751	16800	103	324	421	425	18751	18800	87	275	357	361
16801	16850	102	323	419	423	18801	18850	87	274	355	359
16851	16900	102	321	417	422	18851	18900	86	272	354	358
16901	16950	102	320	416	420	18901	18950	86	271	352	356
16951	17000	101	319	414	419	18951	19000	86	270	350	354
17001	17050	101	318	413	417	19001	19050	85	269	349	353
17051	17100	100	316	411	415	19051	19100	85	267	347	351
17101	17150	100	315	409	414	19101	19150	84	266	346	350
17151	17200	100	314	408	412	19151	19200	84	265	344	348
17201	17250	99	313	406	411	19201	19250	84	264	342	346
17251	17300	99	311	405	409	19251	19300	83	263	341	345
17301	17350	98	310	403	407	19301	19350	83	261	339	343
17351	17400	98	309	401	406	19351	19400	82	260	338	341
17401	17450	98	308	400	404	19401	19450	82	259	336	340
17451	17500	97	307	398	403	19451	19500	82	258	335	338
17501	17550	97	305	397	401	19501	19550	81	256	333	337
17551	17600	96	304	395	399	19551	19600	81	255	331	335
17601	17650	96	303	393	398	19601	19650	80	254	330	333
17651	17700	96	302	392	396	19651	19700	80	253	328	332
17701	17750	95	300	390	395	19701	19750	80	252	327	330
17751	17800	95	299	389	393	19751	19800	79	250	325	329
17801	17850	95	298	387	391	19801	19850	79	249	323	327
17851	17900	94	297	386	390	19851	19900	79	248	322	325
17901	17950	94	296	384	388	19901	19950	78	247	320	324
17951	18000	93	294	382	386	19951	20000	78	245	319	322

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At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
20001	20050	77	244	317	321	22001	22050	62	195	253	256
20051	20100	77	243	315	319	22051	22100	61	194	252	255
20101	20150	77	242	314	317	22101	22150	61	193	250	253
20151	20200	76	240	312	316	22151	22200	61	192	248	252
20201	20250	76	239	311	314	22201	22250	60	190	247	250
20251	20300	75	238	309	313	22251	22300	60	189	245	248
20301	20350	75	237	307	311	22301	22350	59	188	244	247
20351	20400	75	236	306	309	22351	22400	59	187	242	245
20401	20450	74	234	304	308	22401	22450	59	185	240	243
20451	20500	74	233	303	306	22451	22500	58	184	239	242
20501	20550	73	232	301	305	22501	22550	58	183	237	240
20551	20600	73	231	299	303	22551	22600	57	182	236	239
20601	20650	73	229	298	301	22601	22650	57	181	234	237
20651	20700	72	228	296	300	22651	22700	57	179	233	235
20701	20750	72	227	295	298	22701	22750	56	178	231	234
20751	20800	71	226	293	297	22751	22800	56	177	229	232
20801	20850	71	225	291	295	22801	22850	55	176	228	231
20851	20900	71	223	290	293	22851	22900	55	174	226	229
20901	20950	70	222	288	292	22901	22950	55	173	225	227
20951	21000	70	221	287	290	22951	23000	54	172	223	226
21001	21050	70	220	285	288	23001	23050	54	171	221	224
21051	21100	69	218	284	287	23051	23100	53	170	220	223
21101	21150	69	217	282	285	23101	23150	53	168	218	221
21151	21200	68	216	280	284	23151	23200	53	167	217	219
21201	21250	68	215	279	282	23201	23250	52	166	215	218
21251	21300	68	214	277	280	23251	23300	52	165	213	216
21301	21350	67	212	276	279	23301	23350	52	163	212	215
21351	21400	67	211	274	277	23351	23400	51	162	210	213
21401	21450	66	210	272	276	23401	23450	51	161	209	211
21451	21500	66	209	271	274	23451	23500	50	160	207	210
21501	21550	66	207	269	272	23501	23550	50	158	205	208
21551	21600	65	206	268	271	23551	23600	50	157	204	207
21601	21650	65	205	266	269	23601	23650	49	156	202	205
21651	21700	64	204	264	268	23651	23700	49	155	201	203
21701	21750	64	203	263	266	23701	23750	48	154	199	202
21751	21800	64	201	261	264	23751	23800	48	152	197	200
21801	21850	63	200	260	263	23801	23850	48	151	196	199
21851	21900	63	199	258	261	23851	23900	47	150	194	197
21901	21950	62	198	256	260	23901	23950	47	149	193	195
21951	22000	62	196	255	258	23951	24000	46	147	191	194

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
24001	24050	46	146	189	192	26001	26050	30	97	126	128
24051	24100	46	145	188	190	26051	26100	30	96	124	126
24101	24150	45	144	186	189	26101	26150	30	95	123	125
24151	24200	45	143	185	187	26151	26200	29	94	121	123
24201	24250	44	141	183	186	26201	26250	29	92	119	121
24251	24300	44	140	182	184	26251	26300	28	91	118	120
24301	24350	44	139	180	182	26301	26350	28	90	116	118
24351	24400	43	138	178	181	26351	26400	28	89	115	117
24401	24450	43	136	177	179	26401	26450	27	87	113	115
24451	24500	43	135	175	178	26451	26500	27	86	111	113
24501	24550	42	134	174	176	26501	26550	26	85	110	112
24551	24600	42	133	172	174	26551	26600	26	84	108	110
24601	24650	41	132	170	173	26601	26650	26	83	107	109
24651	24700	41	130	169	171	26651	26700	25	81	105	107
24701	24750	41	129	167	170	26701	26750	25	80	103	105
24751	24800	40	128	166	168	26751	26800	25	79	102	104
24801	24850	40	127	164	166	26801	26850	24	78	100	102
24851	24900	39	125	162	165	26851	26900	24	76	99	101
24901	24950	39	124	161	163	26901	26950	23	75	97	99
24951	25000	39	123	159	162	26951	27000	23	74	95	97
25001	25050	38	122	158	160	27001	27050	23	73	94	96
25051	25100	38	121	156	158	27051	27100	22	72	92	94
25101	25150	37	119	154	157	27101	27150	22	70	91	92
25151	25200	37	118	153	155	27151	27200	21	69	89	91
25201	25250	37	117	151	154	27201	27250	21	68	87	89
25251	25300	36	116	150	152	27251	27300	21	67	86	88
25301	25350	36	114	148	150	27301	27350	20	65	84	86
25351	25400	35	113	146	149	27351	27400	20	64	83	84
25401	25450	35	112	145	147	27401	27450	19	63	81	83
25451	25500	35	111	143	145	27451	27500	19	62	80	81
25501	25550	34	110	142	144	27501	27550	19	61	78	80
25551	25600	34	108	140	142	27551	27600	18	59	76	78
25601	25650	34	107	138	141	27601	27650	18	58	75	76
25651	25700	33	106	137	139	27651	27700	18	57	73	75
25701	25750	33	105	135	137	27701	27750	17	56	72	73
25751	25800	32	103	134	136	27751	27800	17	54	70	72
25801	25850	32	102	132	134	27801	27850	16	53	68	70
25851	25900	32	101	131	133	27851	27900	16	52	67	68
25901	25950	31	100	129	131	27901	27950	16	51	65	67
25951	26000	31	99	127	129	27951	28000	15	50	64	65

2019 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
			Your credit is . . .		
28001	28050	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1

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2019 California 2EZ Table — Single

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

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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
0	15,087	0	0	0	0
15,088	15,187	2	0	0	0
15,188	15,287	4	0	0	0
15,288	15,387	6	0	0	0
15,388	15,487	8	0	0	0
15,488	15,587	10	0	0	0
15,588	15,687	12	0	0	0
15,688	15,787	14	0	0	0
15,788	15,887	16	0	0	0
15,888	15,987	18	0	0	0
15,988	16,087	20	0	0	0
16,088	16,187	22	0	0	0
16,188	16,287	24	0	0	0
16,288	16,387	26	0	0	0
16,388	16,487	28	0	0	0
16,488	16,587	30	0	0	0
16,588	16,687	32	0	0	0
16,688	16,787	34	0	0	0
16,788	16,887	36	0	0	0
16,888	16,987	38	0	0	0
16,988	17,087	40	0	0	0
17,088	17,187	42	0	0	0
17,188	17,287	44	0	0	0
17,288	17,387	46	0	0	0
17,388	17,487	48	0	0	0
17,488	17,587	50	0	0	0
17,588	17,687	52	0	0	0
17,688	17,787	54	0	0	0
17,788	17,887	56	0	0	0
17,888	17,987	58	0	0	0
17,988	18,087	60	0	0	0
18,088	18,187	62	0	0	0
18,188	18,287	64	0	0	0
18,288	18,387	66	0	0	0
18,388	18,487	68	0	0	0
18,488	18,587	70	0	0	0
18,588	18,687	72	0	0	0
18,688	18,787	74	0	0	0
18,788	18,887	76	0	0	0
18,888	18,987	78	0	0	0
18,988	19,087	80	0	0	0
19,088	19,187	82	0	0	0
19,188	19,287	84	0	0	0
19,288	19,387	86	0	0	0
19,388	19,487	88	0	0	0
19,488	19,587	90	0	0	0
19,588	19,687	92	0	0	0
19,688	19,787	94	0	0	0
19,788	19,887	96	0	0	0
19,888	19,987	98	0	0	0
19,988	20,087	100	0	0	0
20,088	20,187	102	0	0	0
20,188	20,287	104	0	0	0
20,288	20,387	106	0	0	0
20,388	20,487	108	0	0	0
20,488	20,587	110	0	0	0
20,588	20,687	112	0	0	0
20,688	20,787	114	0	0	0
20,788	20,887	116	0	0	0
20,888	20,987	118	0	0	0
20,988	21,087	120	0	0	0
21,088	21,187	122	0	0	0
21,188	21,287	124	0	0	0
21,288	21,387	126	0	0	0
21,388	21,487	128	0	0	0
21,488	21,587	130	0	0	0
21,588	21,687	132	0	0	0
21,688	21,787	134	0	0	0
21,788	21,887	136	0	0	0
21,888	21,987	138	0	0	0
21,988	22,087	140	0	0	0
22,088	22,187	142	0	0	0
22,188	22,287	144	0	0	0
22,288	22,387	146	0	0	0
22,388	22,487	148	0	0	0
22,488	22,587	150	0	0	0
22,588	22,687	152	0	0	0
22,688	22,787	154	0	0	0
22,788	22,887	156	0	0	0
22,888	22,987	158	0	0	0
22,988	23,087	160	0	0	0
23,088	23,187	162	0	0	0
23,188	23,287	164	0	0	0
23,288	23,387	166	0	0	0
23,388	23,487	168	0	0	0
23,488	23,587	170	0	0	0
23,588	23,687	172	0	0	0
23,688	23,787	174	0	0	0
23,788	23,887	176	0	0	0
23,888	23,987	178	0	0	0
23,988	24,087	180	0	0	0
24,088	24,187	182	0	0	0
24,188	24,287	184	0	0	0
24,288	24,387	186	0	0	0
24,388	24,487	188	0	0	0
24,488	24,587	190	0	0	0
24,588	24,687	192	0	0	0
24,688	24,787	194	0	0	0
24,788	24,887	196	0	0	0
24,888	24,987	198	0	0	0
24,988	25,087	200	0	0	0
25,088	25,187	202	0	0	0
25,188	25,287	204	0	0	0
25,288	25,387	206	0	0	0
25,388	25,487	208	0	0	0
25,488	25,587	212	0	0	0
25,588	25,687	216	0	0	0
25,688	25,787	220	0	0	0
25,788	25,887	224	0	0	0
25,888	25,987	228	0	0	0
25,988	26,087	232	0	0	0
26,088	26,187	236	0	0	0
26,188	26,287	240	0	0	0
26,288	26,387	244	0	0	0
26,388	26,487	248	0	0	0
26,488	26,587	252	0	0	0
26,588	26,687	256	0	0	0
26,688	26,787	260	0	0	0
26,788	26,887	264	0	0	0
26,888	26,987	268	0	0	0
26,988	27,087	272	0	0	0
27,088	27,187	276	0	0	0
27,188	27,287	280	0	0	0
27,288	27,387	284	0	0	0
27,388	27,487	288	0	0	0
27,488	27,587	292	0	0	0
27,588	27,687	296	0	0	0
27,688	27,787	300	0	0	0
27,788	27,887	304	0	0	0
27,888	27,987	308	0	0	0
27,988	28,087	312	0	0	0
28,088	28,187	316	0	0	0
28,188	28,287	320	0	0	0
28,288	28,387	324	0	0	0
28,388	28,487	328	0	0	0
28,488	28,587	332	0	0	0
28,588	28,687	336	0	0	0
28,688	28,787	340	0	0	0
28,788	28,887	344	0	0	0
28,888	28,987	348	0	0	0
28,988	29,087	352	0	0	0
29,088	29,187	356	0	0	0
29,188	29,287	360	0	0	0
29,288	29,387	364	0	0	0
29,388	29,487	368	0	0	0
29,488	29,587	372	0	0	0
29,588	29,687	376	0	0	0
29,688	29,787	380	2	0	0
29,788	29,887	384	6	0	0
29,888	29,987	388	10	0	0
29,988	30,087	392	14	0	0
30,088	30,187	396	18	0	0
30,188	30,287	400	22	0	0
30,288	30,387	404	26	0	0
30,388	30,487	408	30	0	0
30,488	30,587	412	34	0	0
30,588	30,687	416	38	0	0
30,688	30,787	420	42	0	0
30,788	30,887	424	46	0	0
30,888	30,987	428	50	0	0
30,988	31,087	432	54	0	0
31,088	31,187	436	58	0	0
31,188	31,287	440	62	0	0
31,288	31,387	444	66	0	0
31,388	31,487	448	70	0	0

2019 California 2EZ Table

Single *(continued)*

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

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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	If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3	If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
31,488	31,587	452	74	0	0	36,988	37,087	672	294	0	0	42,488	42,587	993	615	237	0
31,588	31,687	456	78	0	0	37,088	37,187	676	298	0	0	42,588	42,687	999	621	243	0
31,688	31,787	460	82	0	0	37,188	37,287	680	302	0	0	42,688	42,787	1,005	627	249	0
31,788	31,887	464	86	0	0	37,288	37,387	684	306	0	0	42,788	42,887	1,011	633	255	0
31,888	31,987	468	90	0	0	37,388	37,487	688	310	0	0	42,888	42,987	1,017	639	261	0
31,988	32,087	472	94	0	0	37,488	37,587	693	315	0	0	42,988	43,087	1,023	645	267	0
32,088	32,187	476	98	0	0	37,588	37,687	699	321	0	0	43,088	43,187	1,029	651	273	0
32,188	32,287	480	102	0	0	37,688	37,787	705	327	0	0	43,188	43,287	1,035	657	279	0
32,288	32,387	484	106	0	0	37,788	37,887	711	333	0	0	43,288	43,387	1,041	663	285	0
32,388	32,487	488	110	0	0	37,888	37,987	717	339	0	0	43,388	43,487	1,047	669	291	0
32,488	32,587	492	114	0	0	37,988	38,087	723	345	0	0	43,488	43,587	1,053	675	297	0
32,588	32,687	496	118	0	0	38,088	38,187	729	351	0	0	43,588	43,687	1,059	681	303	0
32,688	32,787	500	122	0	0	38,188	38,287	735	357	0	0	43,688	43,787	1,065	687	309	0
32,788	32,887	504	126	0	0	38,288	38,387	741	363	0	0	43,788	43,887	1,071	693	315	0
32,888	32,987	508	130	0	0	38,388	38,487	747	369	0	0	43,888	43,987	1,077	699	321	0
32,988	33,087	512	134	0	0	38,488	38,587	753	375	0	0	43,988	44,087	1,083	705	327	0
33,088	33,187	516	138	0	0	38,588	38,687	759	381	3	0	44,088	44,187	1,089	711	333	0
33,188	33,287	520	142	0	0	38,688	38,787	765	387	9	0	44,188	44,287	1,095	717	339	0
33,288	33,387	524	146	0	0	38,788	38,887	771	393	15	0	44,288	44,387	1,101	723	345	0
33,388	33,487	528	150	0	0	38,888	38,987	777	399	21	0	44,388	44,487	1,107	729	351	0
33,488	33,587	532	154	0	0	38,988	39,087	783	405	27	0	44,488	44,587	1,113	735	357	0
33,588	33,687	536	158	0	0	39,088	39,187	789	411	33	0	44,588	44,687	1,119	741	363	0
33,688	33,787	540	162	0	0	39,188	39,287	795	417	39	0	44,688	44,787	1,125	747	369	0
33,788	33,887	544	166	0	0	39,288	39,387	801	423	45	0	44,788	44,887	1,131	753	375	0
33,888	33,987	548	170	0	0	39,388	39,487	807	429	51	0	44,888	44,987	1,137	759	381	3
33,988	34,087	552	174	0	0	39,488	39,587	813	435	57	0	44,988	45,087	1,143	765	387	9
34,088	34,187	556	178	0	0	39,588	39,687	819	441	63	0	45,088	45,187	1,149	771	393	15
34,188	34,287	560	182	0	0	39,688	39,787	825	447	69	0	45,188	45,287	1,155	777	399	21
34,288	34,387	564	186	0	0	39,788	39,887	831	453	75	0	45,288	45,387	1,161	783	405	27
34,388	34,487	568	190	0	0	39,888	39,987	837	459	81	0	45,388	45,487	1,167	789	411	33
34,488	34,587	572	194	0	0	39,988	40,087	843	465	87	0	45,488	45,587	1,173	795	417	39
34,588	34,687	576	198	0	0	40,088	40,187	849	471	93	0	45,588	45,687	1,179	801	423	45
34,688	34,787	580	202	0	0	40,188	40,287	855	477	99	0	45,688	45,787	1,185	807	429	51
34,788	34,887	584	206	0	0	40,288	40,387	861	483	105	0	45,788	45,887	1,191	813	435	57
34,888	34,987	588	210	0	0	40,388	40,487	867	489	111	0	45,888	45,987	1,197	819	441	63
34,988	35,087	592	214	0	0	40,488	40,587	873	495	117	0	45,988	46,087	1,203	825	447	69
35,088	35,187	596	218	0	0	40,588	40,687	879	501	123	0	46,088	46,187	1,209	831	453	75
35,188	35,287	600	222	0	0	40,688	40,787	885	507	129	0	46,188	46,287	1,215	837	459	81
35,288	35,387	604	226	0	0	40,788	40,887	891	513	135	0	46,288	46,387	1,221	843	465	87
35,388	35,487	608	230	0	0	40,888	40,987	897	519	141	0	46,388	46,487	1,227	849	471	93
35,488	35,587	612	234	0	0	40,988	41,087	903	525	147	0	46,488	46,587	1,233	855	477	99
35,588	35,687	616	238	0	0	41,088	41,187	909	531	153	0	46,588	46,687	1,239	861	483	105
35,688	35,787	620	242	0	0	41,188	41,287	915	537	159	0	46,688	46,787	1,245	867	489	111
35,788	35,887	624	246	0	0	41,288	41,387	921	543	165	0	46,788	46,887	1,251	873	495	117
35,888	35,987	628	250	0	0	41,388	41,487	927	549	171	0	46,888	46,987	1,257	879	501	123
35,988	36,087	632	254	0	0	41,488	41,587	933	555	177	0	46,988	47,087	1,263	885	507	129
36,088	36,187	636	258	0	0	41,588	41,687	939	561	183	0	47,088	47,187	1,269	891	513	135
36,188	36,287	640	262	0	0	41,688	41,787	945	567	189	0	47,188	47,287	1,275	897	519	141
36,288	36,387	644	266	0	0	41,788	41,887	951	573	195	0	47,288	47,387	1,281	903	525	147
36,388	36,487	648	270	0	0	41,888	41,987	957	579	201	0	47,388	47,487	1,287	909	531	153
36,488	36,587	652	274	0	0	41,988	42,087	963	585	207	0	47,488	47,587	1,293	915	537	159
36,588	36,687	656	278	0	0	42,088	42,187	969	591	213	0	47,588	47,687	1,299	921	543	165
36,688	36,787	660	282	0	0	42,188	42,287	975	597	219	0	47,688	47,787	1,305	927	549	171
36,788	36,887	664	286	0	0	42,288	42,387	981	603	225	0	47,788	47,887	1,311	933	555	177
36,888	36,987	668	290	0	0	42,388	42,487	987	609	231	0	47,888	47,987	1,317	939	561	183

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

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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
47,988	48,087	1,323	945	567	189
48,088	48,187	1,329	951	573	195
48,188	48,287	1,335	957	579	201
48,288	48,387	1,341	963	585	207
48,388	48,487	1,347	969	591	213
48,488	48,587	1,353	975	597	219
48,588	48,687	1,359	981	603	225
48,688	48,787	1,365	987	609	231
48,788	48,887	1,371	993	615	237
48,888	48,987	1,377	999	621	243
48,988	49,087	1,383	1,005	627	249
49,088	49,187	1,389	1,011	633	255
49,188	49,287	1,395	1,017	639	261
49,288	49,387	1,401	1,023	645	267
49,388	49,487	1,407	1,029	651	273
49,488	49,587	1,413	1,035	657	279
49,588	49,687	1,419	1,041	663	285
49,688	49,787	1,425	1,047	669	291
49,788	49,887	1,431	1,053	675	297
49,888	49,987	1,437	1,059	681	303
49,988	50,087	1,443	1,065	687	309
50,088	50,187	1,449	1,071	693	315
50,188	50,287	1,455	1,077	699	321
50,288	50,387	1,462	1,084	706	328
50,388	50,487	1,470	1,092	714	336
50,488	50,587	1,478	1,100	722	344
50,588	50,687	1,486	1,108	730	352
50,688	50,787	1,494	1,116	738	360
50,788	50,887	1,502	1,124	746	368
50,888	50,987	1,510	1,132	754	376
50,988	51,087	1,518	1,140	762	384
51,088	51,187	1,526	1,148	770	392
51,188	51,287	1,534	1,156	778	400
51,288	51,387	1,542	1,164	786	408
51,388	51,487	1,550	1,172	794	416
51,488	51,587	1,558	1,180	802	424
51,588	51,687	1,566	1,188	810	432
51,688	51,787	1,574	1,196	818	440
51,788	51,887	1,582	1,204	826	448
51,888	51,987	1,590	1,212	834	456
51,988	52,087	1,598	1,220	842	464
52,088	52,187	1,606	1,228	850	472
52,188	52,287	1,614	1,236	858	480
52,288	52,387	1,622	1,244	866	488
52,388	52,487	1,630	1,252	874	496
52,488	52,587	1,638	1,260	882	504
52,588	52,687	1,646	1,268	890	512
52,688	52,787	1,654	1,276	898	520
52,788	52,887	1,662	1,284	906	528
52,888	52,987	1,670	1,292	914	536
52,988	53,087	1,678	1,300	922	544
53,088	53,187	1,686	1,308	930	552
53,188	53,287	1,694	1,316	938	560
53,288	53,387	1,702	1,324	946	568
53,388	53,487	1,710	1,332	954	576

If Your Income Is… At Least	But not over	0	1	2	3
53,488	53,587	1,718	1,340	962	584
53,588	53,687	1,726	1,348	970	592
53,688	53,787	1,734	1,356	978	600
53,788	53,887	1,742	1,364	986	608
53,888	53,987	1,750	1,372	994	616
53,988	54,087	1,758	1,380	1,002	624
54,088	54,187	1,766	1,388	1,010	632
54,188	54,287	1,774	1,396	1,018	640
54,288	54,387	1,782	1,404	1,026	648
54,388	54,487	1,790	1,412	1,034	656
54,488	54,587	1,798	1,420	1,042	664
54,588	54,687	1,806	1,428	1,050	672
54,688	54,787	1,814	1,436	1,058	680
54,788	54,887	1,822	1,444	1,066	688
54,888	54,987	1,830	1,452	1,074	696
54,988	55,087	1,838	1,460	1,082	704
55,088	55,187	1,846	1,468	1,090	712
55,188	55,287	1,854	1,476	1,098	720
55,288	55,387	1,862	1,484	1,106	728
55,388	55,487	1,870	1,492	1,114	736
55,488	55,587	1,878	1,500	1,122	744
55,588	55,687	1,886	1,508	1,130	752
55,688	55,787	1,894	1,516	1,138	760
55,788	55,887	1,902	1,524	1,146	768
55,888	55,987	1,910	1,532	1,154	776
55,988	56,087	1,918	1,540	1,162	784
56,088	56,187	1,926	1,548	1,170	792
56,188	56,287	1,934	1,556	1,178	800
56,288	56,387	1,942	1,564	1,186	808
56,388	56,487	1,950	1,572	1,194	816
56,488	56,587	1,958	1,580	1,202	824
56,588	56,687	1,966	1,588	1,210	832
56,688	56,787	1,974	1,596	1,218	840
56,788	56,887	1,982	1,604	1,226	848
56,888	56,987	1,990	1,612	1,234	856
56,988	57,087	1,998	1,620	1,242	864
57,088	57,187	2,006	1,628	1,250	872
57,188	57,287	2,014	1,636	1,258	880
57,288	57,387	2,022	1,644	1,266	888
57,388	57,487	2,030	1,652	1,274	896
57,488	57,587	2,038	1,660	1,282	904
57,588	57,687	2,046	1,668	1,290	912
57,688	57,787	2,054	1,676	1,298	920
57,788	57,887	2,062	1,684	1,306	928
57,888	57,987	2,070	1,692	1,314	936
57,988	58,087	2,078	1,700	1,322	944
58,088	58,187	2,086	1,708	1,330	952
58,188	58,287	2,094	1,716	1,338	960
58,288	58,387	2,102	1,724	1,346	968
58,388	58,487	2,110	1,732	1,354	976
58,488	58,587	2,118	1,740	1,362	984
58,588	58,687	2,126	1,748	1,370	992
58,688	58,787	2,134	1,756	1,378	1,000
58,788	58,887	2,142	1,764	1,386	1,008
58,888	58,987	2,150	1,772	1,394	1,016

If Your Income Is… At Least	But not over	0	1	2	3
58,988	59,087	2,158	1,780	1,402	1,024
59,088	59,187	2,166	1,788	1,410	1,032
59,188	59,287	2,174	1,796	1,418	1,040
59,288	59,387	2,182	1,804	1,426	1,048
59,388	59,487	2,190	1,812	1,434	1,056
59,488	59,587	2,198	1,820	1,442	1,064
59,588	59,687	2,206	1,828	1,450	1,072
59,688	59,787	2,214	1,836	1,458	1,080
59,788	59,887	2,222	1,844	1,466	1,088
59,888	59,987	2,230	1,852	1,474	1,096
59,988	60,087	2,238	1,860	1,482	1,104
60,088	60,187	2,246	1,868	1,490	1,112
60,188	60,287	2,254	1,876	1,498	1,120
60,288	60,387	2,262	1,884	1,506	1,128
60,388	60,487	2,270	1,892	1,514	1,136
60,488	60,587	2,278	1,900	1,522	1,144
60,588	60,687	2,286	1,908	1,530	1,152
60,688	60,787	2,294	1,916	1,538	1,160
60,788	60,887	2,302	1,924	1,546	1,168
60,888	60,987	2,310	1,932	1,554	1,176
60,988	61,087	2,318	1,940	1,562	1,184
61,088	61,187	2,326	1,948	1,570	1,192
61,188	61,287	2,334	1,956	1,578	1,200
61,288	61,387	2,342	1,964	1,586	1,208
61,388	61,487	2,350	1,972	1,594	1,216
61,488	61,587	2,358	1,980	1,602	1,224
61,588	61,687	2,366	1,988	1,610	1,232
61,688	61,787	2,374	1,996	1,618	1,240
61,788	61,887	2,382	2,004	1,626	1,248
61,888	61,987	2,390	2,012	1,634	1,256
61,988	62,087	2,398	2,020	1,642	1,264
62,088	62,187	2,406	2,028	1,650	1,272
62,188	62,287	2,414	2,036	1,658	1,280
62,288	62,387	2,422	2,044	1,666	1,288
62,388	62,487	2,431	2,053	1,675	1,297
62,488	62,587	2,440	2,062	1,684	1,306
62,588	62,687	2,450	2,072	1,694	1,316
62,688	62,787	2,459	2,081	1,703	1,325
62,788	62,887	2,468	2,090	1,712	1,334
62,888	62,987	2,477	2,099	1,721	1,343
62,988	63,087	2,487	2,109	1,731	1,353
63,088	63,187	2,496	2,118	1,740	1,362
63,188	63,287	2,505	2,127	1,749	1,371
63,288	63,387	2,515	2,137	1,759	1,381
63,388	63,487	2,524	2,146	1,768	1,390
63,488	63,587	2,533	2,155	1,777	1,399
63,588	63,687	2,543	2,165	1,787	1,409
63,688	63,787	2,552	2,174	1,796	1,418
63,788	63,887	2,561	2,183	1,805	1,427
63,888	63,987	2,570	2,192	1,814	1,436
63,988	64,087	2,580	2,202	1,824	1,446
64,088	64,187	2,589	2,211	1,833	1,455
64,188	64,287	2,598	2,220	1,842	1,464
64,288	64,387	2,608	2,230	1,852	1,474
64,388	64,487	2,617	2,239	1,861	1,483

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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
64,488	64,587	2,626	2,248	1,870	1,492
64,588	64,687	2,636	2,258	1,880	1,502
64,688	64,787	2,645	2,267	1,889	1,511
64,788	64,887	2,654	2,276	1,898	1,520
64,888	64,987	2,663	2,285	1,907	1,529
64,988	65,087	2,673	2,295	1,917	1,539
65,088	65,187	2,682	2,304	1,926	1,548
65,188	65,287	2,691	2,313	1,935	1,557
65,288	65,387	2,701	2,323	1,945	1,567
65,388	65,487	2,710	2,332	1,954	1,576
65,488	65,587	2,719	2,341	1,963	1,585
65,588	65,687	2,729	2,351	1,973	1,595
65,688	65,787	2,738	2,360	1,982	1,604
65,788	65,887	2,747	2,369	1,991	1,613
65,888	65,987	2,756	2,378	2,000	1,622
65,988	66,087	2,766	2,388	2,010	1,632
66,088	66,187	2,775	2,397	2,019	1,641
66,188	66,287	2,784	2,406	2,028	1,650
66,288	66,387	2,794	2,416	2,038	1,660
66,388	66,487	2,803	2,425	2,047	1,669
66,488	66,587	2,812	2,434	2,056	1,678
66,588	66,687	2,822	2,444	2,066	1,688
66,688	66,787	2,831	2,453	2,075	1,697
66,788	66,887	2,840	2,462	2,084	1,706
66,888	66,987	2,849	2,471	2,093	1,715
66,988	67,087	2,859	2,481	2,103	1,725
67,088	67,187	2,868	2,490	2,112	1,734
67,188	67,287	2,877	2,499	2,121	1,743
67,288	67,387	2,887	2,509	2,131	1,753
67,388	67,487	2,896	2,518	2,140	1,762
67,488	67,587	2,905	2,527	2,149	1,771
67,588	67,687	2,915	2,537	2,159	1,781
67,688	67,787	2,924	2,546	2,168	1,790
67,788	67,887	2,933	2,555	2,177	1,799
67,888	67,987	2,942	2,564	2,186	1,808
67,988	68,087	2,952	2,574	2,196	1,818
68,088	68,187	2,961	2,583	2,205	1,827
68,188	68,287	2,970	2,592	2,214	1,836
68,288	68,387	2,980	2,602	2,224	1,846
68,388	68,487	2,989	2,611	2,233	1,855
68,488	68,587	2,998	2,620	2,242	1,864
68,588	68,687	3,008	2,630	2,252	1,874
68,688	68,787	3,017	2,639	2,261	1,883
68,788	68,887	3,026	2,648	2,270	1,892
68,888	68,987	3,035	2,657	2,279	1,901
68,988	69,087	3,045	2,667	2,289	1,911
69,088	69,187	3,054	2,676	2,298	1,920
69,188	69,287	3,063	2,685	2,307	1,929
69,288	69,387	3,073	2,695	2,317	1,939
69,388	69,487	3,082	2,704	2,326	1,948
69,488	69,587	3,091	2,713	2,335	1,957
69,588	69,687	3,101	2,723	2,345	1,967
69,688	69,787	3,110	2,732	2,354	1,976
69,788	69,887	3,119	2,741	2,363	1,985
69,888	69,987	3,128	2,750	2,372	1,994
69,988	70,087	3,138	2,760	2,382	2,004
70,088	70,187	3,147	2,769	2,391	2,013
70,188	70,287	3,156	2,778	2,400	2,022
70,288	70,387	3,166	2,788	2,410	2,032
70,388	70,487	3,175	2,797	2,419	2,041
70,488	70,587	3,184	2,806	2,428	2,050
70,588	70,687	3,194	2,816	2,438	2,060
70,688	70,787	3,203	2,825	2,447	2,069
70,788	70,887	3,212	2,834	2,456	2,078
70,888	70,987	3,221	2,843	2,465	2,087
70,988	71,087	3,231	2,853	2,475	2,097
71,088	71,187	3,240	2,862	2,484	2,106
71,188	71,287	3,249	2,871	2,493	2,115
71,288	71,387	3,259	2,881	2,503	2,125
71,388	71,487	3,268	2,890	2,512	2,134
71,488	71,587	3,277	2,899	2,521	2,143
71,588	71,687	3,287	2,909	2,531	2,153
71,688	71,787	3,296	2,918	2,540	2,162
71,788	71,887	3,305	2,927	2,549	2,171
71,888	71,987	3,314	2,936	2,558	2,180
71,988	72,087	3,324	2,946	2,568	2,190
72,088	72,187	3,333	2,955	2,577	2,199
72,188	72,287	3,342	2,964	2,586	2,208
72,288	72,387	3,352	2,974	2,596	2,218
72,388	72,487	3,361	2,983	2,605	2,227
72,488	72,587	3,370	2,992	2,614	2,236
72,588	72,687	3,380	3,002	2,624	2,246
72,688	72,787	3,389	3,011	2,633	2,255
72,788	72,887	3,398	3,020	2,642	2,264
72,888	72,987	3,407	3,029	2,651	2,273
72,988	73,087	3,417	3,039	2,661	2,283
73,088	73,187	3,426	3,048	2,670	2,292
73,188	73,287	3,435	3,057	2,679	2,301
73,288	73,387	3,445	3,067	2,689	2,311
73,388	73,487	3,454	3,076	2,698	2,320
73,488	73,587	3,463	3,085	2,707	2,329
73,588	73,687	3,473	3,095	2,717	2,339
73,688	73,787	3,482	3,104	2,726	2,348
73,788	73,887	3,491	3,113	2,735	2,357
73,888	73,987	3,500	3,122	2,744	2,366
73,988	74,087	3,510	3,132	2,754	2,376
74,088	74,187	3,519	3,141	2,763	2,385
74,188	74,287	3,528	3,150	2,772	2,394
74,288	74,387	3,538	3,160	2,782	2,404
74,388	74,487	3,547	3,169	2,791	2,413
74,488	74,587	3,556	3,178	2,800	2,422
74,588	74,687	3,566	3,188	2,810	2,432
74,688	74,787	3,575	3,197	2,819	2,441
74,788	74,887	3,584	3,206	2,828	2,450
74,888	74,987	3,593	3,215	2,837	2,459
74,988	75,087	3,603	3,225	2,847	2,469
75,088	75,187	3,612	3,234	2,856	2,478
75,188	75,287	3,621	3,243	2,865	2,487
75,288	75,387	3,631	3,253	2,875	2,497
75,388	75,487	3,640	3,262	2,884	2,506
75,488	75,587	3,649	3,271	2,893	2,515
75,588	75,687	3,659	3,281	2,903	2,525
75,688	75,787	3,668	3,290	2,912	2,534
75,788	75,887	3,677	3,299	2,921	2,543
75,888	75,987	3,686	3,308	2,930	2,552
75,988	76,087	3,696	3,318	2,940	2,562
76,088	76,187	3,705	3,327	2,949	2,571
76,188	76,287	3,714	3,336	2,958	2,580
76,288	76,387	3,724	3,346	2,968	2,590
76,388	76,487	3,733	3,355	2,977	2,599
76,488	76,587	3,742	3,364	2,986	2,608
76,588	76,687	3,752	3,374	2,996	2,618
76,688	76,787	3,761	3,383	3,005	2,627
76,788	76,887	3,770	3,392	3,014	2,636
76,888	76,987	3,779	3,401	3,023	2,645
76,988	77,087	3,789	3,411	3,033	2,655
77,088	77,187	3,798	3,420	3,042	2,664
77,188	77,287	3,807	3,429	3,051	2,673
77,288	77,387	3,817	3,439	3,061	2,683
77,388	77,487	3,826	3,448	3,070	2,692
77,488	77,587	3,835	3,457	3,079	2,701
77,588	77,687	3,845	3,467	3,089	2,711
77,688	77,787	3,854	3,476	3,098	2,720
77,788	77,887	3,863	3,485	3,107	2,729
77,888	77,987	3,872	3,494	3,116	2,738
77,988	78,087	3,882	3,504	3,126	2,748
78,088	78,187	3,891	3,513	3,135	2,757
78,188	78,287	3,900	3,522	3,144	2,766
78,288	78,387	3,910	3,532	3,154	2,776
78,388	78,487	3,919	3,541	3,163	2,785
78,488	78,587	3,928	3,550	3,172	2,794
78,588	78,687	3,938	3,560	3,182	2,804
78,688	78,787	3,947	3,569	3,191	2,813
78,788	78,887	3,956	3,578	3,200	2,822
78,888	78,987	3,965	3,587	3,209	2,831
78,988	79,087	3,975	3,597	3,219	2,841
79,088	79,187	3,984	3,606	3,228	2,850
79,188	79,287	3,993	3,615	3,237	2,859
79,288	79,387	4,003	3,625	3,247	2,869
79,388	79,487	4,012	3,634	3,256	2,878
79,488	79,587	4,021	3,643	3,265	2,887
79,588	79,687	4,031	3,653	3,275	2,897
79,688	79,787	4,040	3,662	3,284	2,906
79,788	79,887	4,049	3,671	3,293	2,915
79,888	79,987	4,058	3,680	3,302	2,924
79,988	80,087	4,068	3,690	3,312	2,934
80,088	80,187	4,077	3,699	3,321	2,943
80,188	80,287	4,086	3,708	3,330	2,952
80,288	80,387	4,096	3,718	3,340	2,962
80,388	80,487	4,105	3,727	3,349	2,971
80,488	80,587	4,114	3,736	3,358	2,980
80,588	80,687	4,124	3,746	3,368	2,990
80,688	80,787	4,133	3,755	3,377	2,999
80,788	80,887	4,142	3,764	3,386	3,008
80,888	80,987	4,151	3,773	3,395	3,017

2019 California 2EZ Table

Single *(continued)*

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

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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
80,988	81,087	4,161	3,783	3,405	3,027
81,088	81,187	4,170	3,792	3,414	3,036
81,188	81,287	4,179	3,801	3,423	3,045
81,288	81,387	4,189	3,811	3,433	3,055
81,388	81,487	4,198	3,820	3,442	3,064
81,488	81,587	4,207	3,829	3,451	3,073
81,588	81,687	4,217	3,839	3,461	3,083
81,688	81,787	4,226	3,848	3,470	3,092
81,788	81,887	4,235	3,857	3,479	3,101
81,888	81,987	4,244	3,866	3,488	3,110
81,988	82,087	4,254	3,876	3,498	3,120
82,088	82,187	4,263	3,885	3,507	3,129
82,188	82,287	4,272	3,894	3,516	3,138
82,288	82,387	4,282	3,904	3,526	3,148
82,388	82,487	4,291	3,913	3,535	3,157
82,488	82,587	4,300	3,922	3,544	3,166
82,588	82,687	4,310	3,932	3,554	3,176
82,688	82,787	4,319	3,941	3,563	3,185
82,788	82,887	4,328	3,950	3,572	3,194
82,888	82,987	4,337	3,959	3,581	3,203
82,988	83,087	4,347	3,969	3,591	3,213
83,088	83,187	4,356	3,978	3,600	3,222
83,188	83,287	4,365	3,987	3,609	3,231
83,288	83,387	4,375	3,997	3,619	3,241
83,388	83,487	4,384	4,006	3,628	3,250
83,488	83,587	4,393	4,015	3,637	3,259
83,588	83,687	4,403	4,025	3,647	3,269
83,688	83,787	4,412	4,034	3,656	3,278
83,788	83,887	4,421	4,043	3,665	3,287
83,888	83,987	4,430	4,052	3,674	3,296
83,988	84,087	4,440	4,062	3,684	3,306
84,088	84,187	4,449	4,071	3,693	3,315
84,188	84,287	4,458	4,080	3,702	3,324
84,288	84,387	4,468	4,090	3,712	3,334
84,388	84,487	4,477	4,099	3,721	3,343
84,488	84,587	4,486	4,108	3,730	3,352
84,588	84,687	4,496	4,118	3,740	3,362
84,688	84,787	4,505	4,127	3,749	3,371
84,788	84,887	4,514	4,136	3,758	3,380
84,888	84,987	4,523	4,145	3,767	3,389
84,988	85,087	4,533	4,155	3,777	3,399
85,088	85,187	4,542	4,164	3,786	3,408
85,188	85,287	4,551	4,173	3,795	3,417
85,288	85,387	4,561	4,183	3,805	3,427
85,388	85,487	4,570	4,192	3,814	3,436
85,488	85,587	4,579	4,201	3,823	3,445
85,588	85,687	4,589	4,211	3,833	3,455
85,688	85,787	4,598	4,220	3,842	3,464
85,788	85,887	4,607	4,229	3,851	3,473
85,888	85,987	4,616	4,238	3,860	3,482
85,988	86,087	4,626	4,248	3,870	3,492
86,088	86,187	4,635	4,257	3,879	3,501
86,188	86,287	4,644	4,266	3,888	3,510
86,288	86,387	4,654	4,276	3,898	3,520
86,388	86,487	4,663	4,285	3,907	3,529

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
86,488	86,587	4,672	4,294	3,916	3,538
86,588	86,687	4,682	4,304	3,926	3,548
86,688	86,787	4,691	4,313	3,935	3,557
86,788	86,887	4,700	4,322	3,944	3,566
86,888	86,987	4,709	4,331	3,953	3,575
86,988	87,087	4,719	4,341	3,963	3,585
87,088	87,187	4,728	4,350	3,972	3,594
87,188	87,287	4,737	4,359	3,981	3,603
87,288	87,387	4,747	4,369	3,991	3,613
87,388	87,487	4,756	4,378	4,000	3,622
87,488	87,587	4,765	4,387	4,009	3,631
87,588	87,687	4,775	4,397	4,019	3,641
87,688	87,787	4,784	4,406	4,028	3,650
87,788	87,887	4,793	4,415	4,037	3,659
87,888	87,987	4,802	4,424	4,046	3,668
87,988	88,087	4,812	4,434	4,056	3,678
88,088	88,187	4,821	4,443	4,065	3,687
88,188	88,287	4,830	4,452	4,074	3,696
88,288	88,387	4,840	4,462	4,084	3,706
88,388	88,487	4,849	4,471	4,093	3,715
88,488	88,587	4,858	4,480	4,102	3,724
88,588	88,687	4,868	4,490	4,112	3,734
88,688	88,787	4,877	4,499	4,121	3,743
88,788	88,887	4,886	4,508	4,130	3,752
88,888	88,987	4,895	4,517	4,139	3,761
88,988	89,087	4,905	4,527	4,149	3,771
89,088	89,187	4,914	4,536	4,158	3,780
89,188	89,287	4,923	4,545	4,167	3,789
89,288	89,387	4,933	4,555	4,177	3,799
89,388	89,487	4,942	4,564	4,186	3,808
89,488	89,587	4,951	4,573	4,195	3,817
89,588	89,687	4,961	4,583	4,205	3,827
89,688	89,787	4,970	4,592	4,214	3,836
89,788	89,887	4,979	4,601	4,223	3,845
89,888	89,987	4,988	4,610	4,232	3,854
89,988	90,087	4,998	4,620	4,242	3,864
90,088	90,187	5,007	4,629	4,251	3,873
90,188	90,287	5,016	4,638	4,260	3,882
90,288	90,387	5,026	4,648	4,270	3,892
90,388	90,487	5,035	4,657	4,279	3,901
90,488	90,587	5,044	4,666	4,288	3,910
90,588	90,687	5,054	4,676	4,298	3,920
90,688	90,787	5,063	4,685	4,307	3,929
90,788	90,887	5,072	4,694	4,316	3,938
90,888	90,987	5,081	4,703	4,325	3,947
90,988	91,087	5,091	4,713	4,335	3,957
91,088	91,187	5,100	4,722	4,344	3,966
91,188	91,287	5,109	4,731	4,353	3,975
91,288	91,387	5,119	4,741	4,363	3,985
91,388	91,487	5,128	4,750	4,372	3,994
91,488	91,587	5,137	4,759	4,381	4,003
91,588	91,687	5,147	4,769	4,391	4,013
91,688	91,787	5,156	4,778	4,400	4,022
91,788	91,887	5,165	4,787	4,409	4,031
91,888	91,987	5,174	4,796	4,418	4,040

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
91,988	92,087	5,184	4,806	4,428	4,050
92,088	92,187	5,193	4,815	4,437	4,059
92,188	92,287	5,202	4,824	4,446	4,068
92,288	92,387	5,212	4,834	4,456	4,078
92,388	92,487	5,221	4,843	4,465	4,087
92,488	92,587	5,230	4,852	4,474	4,096
92,588	92,687	5,240	4,862	4,484	4,106
92,688	92,787	5,249	4,871	4,493	4,115
92,788	92,887	5,258	4,880	4,502	4,124
92,888	92,987	5,267	4,889	4,511	4,133
92,988	93,087	5,277	4,899	4,521	4,143
93,088	93,187	5,286	4,908	4,530	4,152
93,188	93,287	5,295	4,917	4,539	4,161
93,288	93,387	5,305	4,927	4,549	4,171
93,388	93,487	5,314	4,936	4,558	4,180
93,488	93,587	5,323	4,945	4,567	4,189
93,588	93,687	5,333	4,955	4,577	4,199
93,688	93,787	5,342	4,964	4,586	4,208
93,788	93,887	5,351	4,973	4,595	4,217
93,888	93,987	5,360	4,982	4,604	4,226
93,988	94,087	5,370	4,992	4,614	4,236
94,088	94,187	5,379	5,001	4,623	4,245
94,188	94,287	5,388	5,010	4,632	4,254
94,288	94,387	5,398	5,020	4,642	4,264
94,388	94,487	5,407	5,029	4,651	4,273
94,488	94,587	5,416	5,038	4,660	4,282
94,588	94,687	5,426	5,048	4,670	4,292
94,688	94,787	5,435	5,057	4,679	4,301
94,788	94,887	5,444	5,066	4,688	4,310
94,888	94,987	5,453	5,075	4,697	4,319
94,988	95,087	5,463	5,085	4,707	4,329
95,088	95,187	5,472	5,094	4,716	4,338
95,188	95,287	5,481	5,103	4,725	4,347
95,288	95,387	5,491	5,113	4,735	4,357
95,388	95,487	5,500	5,122	4,744	4,366
95,488	95,587	5,509	5,131	4,753	4,375
95,588	95,687	5,519	5,141	4,763	4,385
95,688	95,787	5,528	5,150	4,772	4,394
95,788	95,887	5,537	5,159	4,781	4,403
95,888	95,987	5,546	5,168	4,790	4,412
95,988	96,087	5,556	5,178	4,800	4,422
96,088	96,187	5,565	5,187	4,809	4,431
96,188	96,287	5,574	5,196	4,818	4,440
96,288	96,387	5,584	5,206	4,828	4,450
96,388	96,487	5,593	5,215	4,837	4,459
96,488	96,587	5,602	5,224	4,846	4,468
96,588	96,687	5,612	5,234	4,856	4,478
96,688	96,787	5,621	5,243	4,865	4,487
96,788	96,887	5,630	5,252	4,874	4,496
96,888	96,987	5,639	5,261	4,883	4,505
96,988	97,087	5,649	5,271	4,893	4,515
97,088	97,187	5,658	5,280	4,902	4,524
97,188	97,287	5,667	5,289	4,911	4,533
97,288	97,387	5,677	5,299	4,921	4,543
97,388	97,487	5,686	5,308	4,930	4,552

This table gives you credit of $4,537 for your standard deduction, $122 for your personal exemption credit, and $378 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
97,488	97,587	5,695	5,317	4,939	4,561
97,588	97,687	5,705	5,327	4,949	4,571
97,688	97,787	5,714	5,336	4,958	4,580
97,788	97,887	5,723	5,345	4,967	4,589
97,888	97,987	5,732	5,354	4,976	4,598
97,988	98,087	5,742	5,364	4,986	4,608
98,088	98,187	5,751	5,373	4,995	4,617
98,188	98,287	5,760	5,382	5,004	4,626
98,288	98,387	5,770	5,392	5,014	4,636
98,388	98,487	5,779	5,401	5,023	4,645
98,488	98,587	5,788	5,410	5,032	4,654
98,588	98,687	5,798	5,420	5,042	4,664
98,688	98,787	5,807	5,429	5,051	4,673
98,788	98,887	5,816	5,438	5,060	4,682
98,888	98,987	5,825	5,447	5,069	4,691
98,988	99,087	5,835	5,457	5,079	4,701
99,088	99,187	5,844	5,466	5,088	4,710
99,188	99,287	5,853	5,475	5,097	4,719
99,288	99,387	5,863	5,485	5,107	4,729
99,388	99,487	5,872	5,494	5,116	4,738
99,488	99,587	5,881	5,503	5,125	4,747
99,588	99,687	5,891	5,513	5,135	4,757
99,688	99,787	5,900	5,522	5,144	4,766
99,788	99,887	5,909	5,531	5,153	4,775
99,888	99,987	5,918	5,540	5,162	4,784
99,988	100,000	5,928	5,550	5,172	4,794

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

2019 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
0	30,124	0	0	0	0	35,525	35,624	110	0	0	0	41,025	41,124	220	0	0	0
30,125	30,224	2	0	0	0	35,625	35,724	112	0	0	0	41,125	41,224	222	0	0	0
30,225	30,324	4	0	0	0	35,725	35,824	114	0	0	0	41,225	41,324	224	0	0	0
30,325	30,424	6	0	0	0	35,825	35,924	116	0	0	0	41,325	41,424	226	0	0	0
30,425	30,524	8	0	0	0	35,925	36,024	118	0	0	0	41,425	41,524	228	0	0	0
30,525	30,624	10	0	0	0	36,025	36,124	120	0	0	0	41,525	41,624	230	0	0	0
30,625	30,724	12	0	0	0	36,125	36,224	122	0	0	0	41,625	41,724	232	0	0	0
30,725	30,824	14	0	0	0	36,225	36,324	124	0	0	0	41,725	41,824	234	0	0	0
30,825	30,924	16	0	0	0	36,325	36,424	126	0	0	0	41,825	41,924	236	0	0	0
30,925	31,024	18	0	0	0	36,425	36,524	128	0	0	0	41,925	42,024	238	0	0	0
31,025	31,124	20	0	0	0	36,525	36,624	130	0	0	0	42,025	42,124	240	0	0	0
31,125	31,224	22	0	0	0	36,625	36,724	132	0	0	0	42,125	42,224	242	0	0	0
31,225	31,324	24	0	0	0	36,725	36,824	134	0	0	0	42,225	42,324	244	0	0	0
31,325	31,424	26	0	0	0	36,825	36,924	136	0	0	0	42,325	42,424	246	0	0	0
31,425	31,524	28	0	0	0	36,925	37,024	138	0	0	0	42,425	42,524	248	0	0	0
31,525	31,624	30	0	0	0	37,025	37,124	140	0	0	0	42,525	42,624	250	0	0	0
31,625	31,724	32	0	0	0	37,125	37,224	142	0	0	0	42,625	42,724	252	0	0	0
31,725	31,824	34	0	0	0	37,225	37,324	144	0	0	0	42,725	42,824	254	0	0	0
31,825	31,924	36	0	0	0	37,325	37,424	146	0	0	0	42,825	42,924	256	0	0	0
31,925	32,024	38	0	0	0	37,425	37,524	148	0	0	0	42,925	43,024	258	0	0	0
32,025	32,124	40	0	0	0	37,525	37,624	150	0	0	0	43,025	43,124	260	0	0	0
32,125	32,224	42	0	0	0	37,625	37,724	152	0	0	0	43,125	43,224	262	0	0	0
32,225	32,324	44	0	0	0	37,725	37,824	154	0	0	0	43,225	43,324	264	0	0	0
32,325	32,424	46	0	0	0	37,825	37,924	156	0	0	0	43,325	43,424	266	0	0	0
32,425	32,524	48	0	0	0	37,925	38,024	158	0	0	0	43,425	43,524	268	0	0	0
32,525	32,624	50	0	0	0	38,025	38,124	160	0	0	0	43,525	43,624	270	0	0	0
32,625	32,724	52	0	0	0	38,125	38,224	162	0	0	0	43,625	43,724	272	0	0	0
32,725	32,824	54	0	0	0	38,225	38,324	164	0	0	0	43,725	43,824	274	0	0	0
32,825	32,924	56	0	0	0	38,325	38,424	166	0	0	0	43,825	43,924	276	0	0	0
32,925	33,024	58	0	0	0	38,425	38,524	168	0	0	0	43,925	44,024	278	0	0	0
33,025	33,124	60	0	0	0	38,525	38,624	170	0	0	0	44,025	44,124	280	0	0	0
33,125	33,224	62	0	0	0	38,625	38,724	172	0	0	0	44,125	44,224	282	0	0	0
33,225	33,324	64	0	0	0	38,725	38,824	174	0	0	0	44,225	44,324	284	0	0	0
33,325	33,424	66	0	0	0	38,825	38,924	176	0	0	0	44,325	44,424	286	0	0	0
33,425	33,524	68	0	0	0	38,925	39,024	178	0	0	0	44,425	44,524	288	0	0	0
33,525	33,624	70	0	0	0	39,025	39,124	180	0	0	0	44,525	44,624	290	0	0	0
33,625	33,724	72	0	0	0	39,125	39,224	182	0	0	0	44,625	44,724	292	0	0	0
33,725	33,824	74	0	0	0	39,225	39,324	184	0	0	0	44,725	44,824	294	0	0	0
33,825	33,924	76	0	0	0	39,325	39,424	186	0	0	0	44,825	44,924	296	0	0	0
33,925	34,024	78	0	0	0	39,425	39,524	188	0	0	0	44,925	45,024	298	0	0	0
34,025	34,124	80	0	0	0	39,525	39,624	190	0	0	0	45,025	45,124	300	0	0	0
34,125	34,224	82	0	0	0	39,625	39,724	192	0	0	0	45,125	45,224	302	0	0	0
34,225	34,324	84	0	0	0	39,725	39,824	194	0	0	0	45,225	45,324	304	0	0	0
34,325	34,424	86	0	0	0	39,825	39,924	196	0	0	0	45,325	45,424	306	0	0	0
34,425	34,524	88	0	0	0	39,925	40,024	198	0	0	0	45,425	45,524	308	0	0	0
34,525	34,624	90	0	0	0	40,025	40,124	200	0	0	0	45,525	45,624	310	0	0	0
34,625	34,724	92	0	0	0	40,125	40,224	202	0	0	0	45,625	45,724	312	0	0	0
34,725	34,824	94	0	0	0	40,225	40,324	204	0	0	0	45,725	45,824	314	0	0	0
34,825	34,924	96	0	0	0	40,325	40,424	206	0	0	0	45,825	45,924	316	0	0	0
34,925	35,024	98	0	0	0	40,425	40,524	208	0	0	0	45,925	46,024	318	0	0	0
35,025	35,124	100	0	0	0	40,525	40,624	210	0	0	0	46,025	46,124	320	0	0	0
35,125	35,224	102	0	0	0	40,625	40,724	212	0	0	0	46,125	46,224	322	0	0	0
35,225	35,324	104	0	0	0	40,725	40,824	214	0	0	0	46,225	46,324	324	0	0	0
35,325	35,424	106	0	0	0	40,825	40,924	216	0	0	0	46,325	46,424	326	0	0	0
35,425	35,524	108	0	0	0	40,925	41,024	218	0	0	0	46,425	46,524	328	0	0	0

2019 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR.
(continued)

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
46,525	46,624	330	0	0	0	52,025	52,124	465	87	0	0	57,525	57,624	685	307	0	0
46,625	46,724	332	0	0	0	52,125	52,224	469	91	0	0	57,625	57,724	689	311	0	0
46,725	46,824	334	0	0	0	52,225	52,324	473	95	0	0	57,725	57,824	693	315	0	0
46,825	46,924	336	0	0	0	52,325	52,424	477	99	0	0	57,825	57,924	697	319	0	0
46,925	47,024	338	0	0	0	52,425	52,524	481	103	0	0	57,925	58,024	701	323	0	0
47,025	47,124	340	0	0	0	52,525	52,624	485	107	0	0	58,025	58,124	705	327	0	0
47,125	47,224	342	0	0	0	52,625	52,724	489	111	0	0	58,125	58,224	709	331	0	0
47,225	47,324	344	0	0	0	52,725	52,824	493	115	0	0	58,225	58,324	713	335	0	0
47,325	47,424	346	0	0	0	52,825	52,924	497	119	0	0	58,325	58,424	717	339	0	0
47,425	47,524	348	0	0	0	52,925	53,024	501	123	0	0	58,425	58,524	721	343	0	0
47,525	47,624	350	0	0	0	53,025	53,124	505	127	0	0	58,525	58,624	725	347	0	0
47,625	47,724	352	0	0	0	53,125	53,224	509	131	0	0	58,625	58,724	729	351	0	0
47,725	47,824	354	0	0	0	53,225	53,324	513	135	0	0	58,725	58,824	733	355	0	0
47,825	47,924	356	0	0	0	53,325	53,424	517	139	0	0	58,825	58,924	737	359	0	0
47,925	48,024	358	0	0	0	53,425	53,524	521	143	0	0	58,925	59,024	741	363	0	0
48,025	48,124	360	0	0	0	53,525	53,624	525	147	0	0	59,025	59,124	745	367	0	0
48,125	48,224	362	0	0	0	53,625	53,724	529	151	0	0	59,125	59,224	749	371	0	0
48,225	48,324	364	0	0	0	53,725	53,824	533	155	0	0	59,225	59,324	753	375	0	0
48,325	48,424	366	0	0	0	53,825	53,924	537	159	0	0	59,325	59,424	757	379	1	0
48,425	48,524	368	0	0	0	53,925	54,024	541	163	0	0	59,425	59,524	761	383	5	0
48,525	48,624	370	0	0	0	54,025	54,124	545	167	0	0	59,525	59,624	765	387	9	0
48,625	48,724	372	0	0	0	54,125	54,224	549	171	0	0	59,625	59,724	769	391	13	0
48,725	48,824	374	0	0	0	54,225	54,324	553	175	0	0	59,725	59,824	773	395	17	0
48,825	48,924	376	0	0	0	54,325	54,424	557	179	0	0	59,825	59,924	777	399	21	0
48,925	49,024	378	0	0	0	54,425	54,524	561	183	0	0	59,925	60,024	781	403	25	0
49,025	49,124	380	2	0	0	54,525	54,624	565	187	0	0	60,025	60,124	785	407	29	0
49,125	49,224	382	4	0	0	54,625	54,724	569	191	0	0	60,125	60,224	789	411	33	0
49,225	49,324	384	6	0	0	54,725	54,824	573	195	0	0	60,225	60,324	793	415	37	0
49,325	49,424	386	8	0	0	54,825	54,924	577	199	0	0	60,325	60,424	797	419	41	0
49,425	49,524	388	10	0	0	54,925	55,024	581	203	0	0	60,425	60,524	801	423	45	0
49,525	49,624	390	12	0	0	55,025	55,124	585	207	0	0	60,525	60,624	805	427	49	0
49,625	49,724	392	14	0	0	55,125	55,224	589	211	0	0	60,625	60,724	809	431	53	0
49,725	49,824	394	16	0	0	55,225	55,324	593	215	0	0	60,725	60,824	813	435	57	0
49,825	49,924	396	18	0	0	55,325	55,424	597	219	0	0	60,825	60,924	817	439	61	0
49,925	50,024	398	20	0	0	55,425	55,524	601	223	0	0	60,925	61,024	821	443	65	0
50,025	50,124	400	22	0	0	55,525	55,624	605	227	0	0	61,025	61,124	825	447	69	0
50,125	50,224	402	24	0	0	55,625	55,724	609	231	0	0	61,125	61,224	829	451	73	0
50,225	50,324	404	26	0	0	55,725	55,824	613	235	0	0	61,225	61,324	833	455	77	0
50,325	50,424	406	28	0	0	55,825	55,924	617	239	0	0	61,325	61,424	837	459	81	0
50,425	50,524	408	30	0	0	55,925	56,024	621	243	0	0	61,425	61,524	841	463	85	0
50,525	50,624	410	32	0	0	56,025	56,124	625	247	0	0	61,525	61,624	845	467	89	0
50,625	50,724	412	34	0	0	56,125	56,224	629	251	0	0	61,625	61,724	849	471	93	0
50,725	50,824	414	36	0	0	56,225	56,324	633	255	0	0	61,725	61,824	853	475	97	0
50,825	50,924	417	39	0	0	56,325	56,424	637	259	0	0	61,825	61,924	857	479	101	0
50,925	51,024	421	43	0	0	56,425	56,524	641	263	0	0	61,925	62,024	861	483	105	0
51,025	51,124	425	47	0	0	56,525	56,624	645	267	0	0	62,025	62,124	865	487	109	0
51,125	51,224	429	51	0	0	56,625	56,724	649	271	0	0	62,125	62,224	869	491	113	0
51,225	51,324	433	55	0	0	56,725	56,824	653	275	0	0	62,225	62,324	873	495	117	0
51,325	51,424	437	59	0	0	56,825	56,924	657	279	0	0	62,325	62,424	877	499	121	0
51,425	51,524	441	63	0	0	56,925	57,024	661	283	0	0	62,425	62,524	881	503	125	0
51,525	51,624	445	67	0	0	57,025	57,124	665	287	0	0	62,525	62,624	885	507	129	0
51,625	51,724	449	71	0	0	57,125	57,224	669	291	0	0	62,625	62,724	889	511	133	0
51,725	51,824	453	75	0	0	57,225	57,324	673	295	0	0	62,725	62,824	893	515	137	0
51,825	51,924	457	79	0	0	57,325	57,424	677	299	0	0	62,825	62,924	897	519	141	0
51,925	52,024	461	83	0	0	57,425	57,524	681	303	0	0	62,925	63,024	901	523	145	0

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

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
63,025	63,124	905	527	149	0
63,125	63,224	909	531	153	0
63,225	63,324	913	535	157	0
63,325	63,424	917	539	161	0
63,425	63,524	921	543	165	0
63,525	63,624	925	547	169	0
63,625	63,724	929	551	173	0
63,725	63,824	933	555	177	0
63,825	63,924	937	559	181	0
63,925	64,024	941	563	185	0
64,025	64,124	945	567	189	0
64,125	64,224	949	571	193	0
64,225	64,324	953	575	197	0
64,325	64,424	957	579	201	0
64,425	64,524	961	583	205	0
64,525	64,624	965	587	209	0
64,625	64,724	969	591	213	0
64,725	64,824	973	595	217	0
64,825	64,924	977	599	221	0
64,925	65,024	981	603	225	0
65,025	65,124	985	607	229	0
65,125	65,224	989	611	233	0
65,225	65,324	993	615	237	0
65,325	65,424	997	619	241	0
65,425	65,524	1,001	623	245	0
65,525	65,624	1,005	627	249	0
65,625	65,724	1,009	631	253	0
65,725	65,824	1,013	635	257	0
65,825	65,924	1,017	639	261	0
65,925	66,024	1,021	643	265	0
66,025	66,124	1,025	647	269	0
66,125	66,224	1,029	651	273	0
66,225	66,324	1,033	655	277	0
66,325	66,424	1,037	659	281	0
66,425	66,524	1,041	663	285	0
66,525	66,624	1,045	667	289	0
66,625	66,724	1,049	671	293	0
66,725	66,824	1,053	675	297	0
66,825	66,924	1,057	679	301	0
66,925	67,024	1,061	683	305	0
67,025	67,124	1,065	687	309	0
67,125	67,224	1,069	691	313	0
67,225	67,324	1,073	695	317	0
67,325	67,424	1,077	699	321	0
67,425	67,524	1,081	703	325	0
67,525	67,624	1,085	707	329	0
67,625	67,724	1,089	711	333	0
67,725	67,824	1,093	715	337	0
67,825	67,924	1,097	719	341	0
67,925	68,024	1,101	723	345	0
68,025	68,124	1,105	727	349	0
68,125	68,224	1,109	731	353	0
68,225	68,324	1,113	735	357	0
68,325	68,424	1,117	739	361	0
68,425	68,524	1,121	743	365	0
68,525	68,624	1,125	747	369	0
68,625	68,724	1,129	751	373	0
68,725	68,824	1,133	755	377	0
68,825	68,924	1,137	759	381	3
68,925	69,024	1,141	763	385	7
69,025	69,124	1,145	767	389	11
69,125	69,224	1,149	771	393	15
69,225	69,324	1,153	775	397	19
69,325	69,424	1,157	779	401	23
69,425	69,524	1,161	783	405	27
69,525	69,624	1,165	787	409	31
69,625	69,724	1,169	791	413	35
69,725	69,824	1,173	795	417	39
69,825	69,924	1,177	799	421	43
69,925	70,024	1,181	803	425	47
70,025	70,124	1,185	807	429	51
70,125	70,224	1,189	811	433	55
70,225	70,324	1,193	815	437	59
70,325	70,424	1,197	819	441	63
70,425	70,524	1,201	823	445	67
70,525	70,624	1,205	827	449	71
70,625	70,724	1,209	831	453	75
70,725	70,824	1,213	835	457	79
70,825	70,924	1,217	839	461	83
70,925	71,024	1,221	843	465	87
71,025	71,124	1,225	847	469	91
71,125	71,224	1,229	851	473	95
71,225	71,324	1,233	855	477	99
71,325	71,424	1,237	859	481	103
71,425	71,524	1,241	863	485	107
71,525	71,624	1,245	867	489	111
71,625	71,724	1,249	871	493	115
71,725	71,824	1,253	875	497	119
71,825	71,924	1,257	879	501	123
71,925	72,024	1,261	883	505	127
72,025	72,124	1,265	887	509	131
72,125	72,224	1,269	891	513	135
72,225	72,324	1,273	895	517	139
72,325	72,424	1,277	899	521	143
72,425	72,524	1,281	903	525	147
72,525	72,624	1,285	907	529	151
72,625	72,724	1,289	911	533	155
72,725	72,824	1,293	915	537	159
72,825	72,924	1,297	919	541	163
72,925	73,024	1,301	923	545	167
73,025	73,124	1,305	927	549	171
73,125	73,224	1,309	931	553	175
73,225	73,324	1,313	935	557	179
73,325	73,424	1,317	939	561	183
73,425	73,524	1,321	943	565	187
73,525	73,624	1,325	947	569	191
73,625	73,724	1,329	951	573	195
73,725	73,824	1,333	955	577	199
73,825	73,924	1,337	959	581	203
73,925	74,024	1,341	963	585	207
74,025	74,124	1,345	967	589	211
74,125	74,224	1,349	971	593	215
74,225	74,324	1,353	975	597	219
74,325	74,424	1,357	979	601	223
74,425	74,524	1,361	983	605	227
74,525	74,624	1,365	987	609	231
74,625	74,724	1,369	991	613	235
74,725	74,824	1,373	995	617	239
74,825	74,924	1,377	999	621	243
74,925	75,024	1,381	1,003	625	247
75,025	75,124	1,386	1,008	630	252
75,125	75,224	1,392	1,014	636	258
75,225	75,324	1,398	1,020	642	264
75,325	75,424	1,404	1,026	648	270
75,425	75,524	1,410	1,032	654	276
75,525	75,624	1,416	1,038	660	282
75,625	75,724	1,422	1,044	666	288
75,725	75,824	1,428	1,050	672	294
75,825	75,924	1,434	1,056	678	300
75,925	76,024	1,440	1,062	684	306
76,025	76,124	1,446	1,068	690	312
76,125	76,224	1,452	1,074	696	318
76,225	76,324	1,458	1,080	702	324
76,325	76,424	1,464	1,086	708	330
76,425	76,524	1,470	1,092	714	336
76,525	76,624	1,476	1,098	720	342
76,625	76,724	1,482	1,104	726	348
76,725	76,824	1,488	1,110	732	354
76,825	76,924	1,494	1,116	738	360
76,925	77,024	1,500	1,122	744	366
77,025	77,124	1,506	1,128	750	372
77,125	77,224	1,512	1,134	756	378
77,225	77,324	1,518	1,140	762	384
77,325	77,424	1,524	1,146	768	390
77,425	77,524	1,530	1,152	774	396
77,525	77,624	1,536	1,158	780	402
77,625	77,724	1,542	1,164	786	408
77,725	77,824	1,548	1,170	792	414
77,825	77,924	1,554	1,176	798	420
77,925	78,024	1,560	1,182	804	426
78,025	78,124	1,566	1,188	810	432
78,125	78,224	1,572	1,194	816	438
78,225	78,324	1,578	1,200	822	444
78,325	78,424	1,584	1,206	828	450
78,425	78,524	1,590	1,212	834	456
78,525	78,624	1,596	1,218	840	462
78,625	78,724	1,602	1,224	846	468
78,725	78,824	1,608	1,230	852	474
78,825	78,924	1,614	1,236	858	480
78,925	79,024	1,620	1,242	864	486
79,025	79,124	1,626	1,248	870	492
79,125	79,224	1,632	1,254	876	498
79,225	79,324	1,638	1,260	882	504
79,325	79,424	1,644	1,266	888	510
79,425	79,524	1,650	1,272	894	516

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)
(continued)

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

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
79,525	79,624	1,656	1,278	900	522
79,625	79,724	1,662	1,284	906	528
79,725	79,824	1,668	1,290	912	534
79,825	79,924	1,674	1,296	918	540
79,925	80,024	1,680	1,302	924	546
80,025	80,124	1,686	1,308	930	552
80,125	80,224	1,692	1,314	936	558
80,225	80,324	1,698	1,320	942	564
80,325	80,424	1,704	1,326	948	570
80,425	80,524	1,710	1,332	954	576
80,525	80,624	1,716	1,338	960	582
80,625	80,724	1,722	1,344	966	588
80,725	80,824	1,728	1,350	972	594
80,825	80,924	1,734	1,356	978	600
80,925	81,024	1,740	1,362	984	606
81,025	81,124	1,746	1,368	990	612
81,125	81,224	1,752	1,374	996	618
81,225	81,324	1,758	1,380	1,002	624
81,325	81,424	1,764	1,386	1,008	630
81,425	81,524	1,770	1,392	1,014	636
81,525	81,624	1,776	1,398	1,020	642
81,625	81,724	1,782	1,404	1,026	648
81,725	81,824	1,788	1,410	1,032	654
81,825	81,924	1,794	1,416	1,038	660
81,925	82,024	1,800	1,422	1,044	666
82,025	82,124	1,806	1,428	1,050	672
82,125	82,224	1,812	1,434	1,056	678
82,225	82,324	1,818	1,440	1,062	684
82,325	82,424	1,824	1,446	1,068	690
82,425	82,524	1,830	1,452	1,074	696
82,525	82,624	1,836	1,458	1,080	702
82,625	82,724	1,842	1,464	1,086	708
82,725	82,824	1,848	1,470	1,092	714
82,825	82,924	1,854	1,476	1,098	720
82,925	83,024	1,860	1,482	1,104	726
83,025	83,124	1,866	1,488	1,110	732
83,125	83,224	1,872	1,494	1,116	738
83,225	83,324	1,878	1,500	1,122	744
83,325	83,424	1,884	1,506	1,128	750
83,425	83,524	1,890	1,512	1,134	756
83,525	83,624	1,896	1,518	1,140	762
83,625	83,724	1,902	1,524	1,146	768
83,725	83,824	1,908	1,530	1,152	774
83,825	83,924	1,914	1,536	1,158	780
83,925	84,024	1,920	1,542	1,164	786
84,025	84,124	1,926	1,548	1,170	792
84,125	84,224	1,932	1,554	1,176	798
84,225	84,324	1,938	1,560	1,182	804
84,325	84,424	1,944	1,566	1,188	810
84,425	84,524	1,950	1,572	1,194	816
84,525	84,624	1,956	1,578	1,200	822
84,625	84,724	1,962	1,584	1,206	828
84,725	84,824	1,968	1,590	1,212	834
84,825	84,924	1,974	1,596	1,218	840
84,925	85,024	1,980	1,602	1,224	846
85,025	85,124	1,986	1,608	1,230	852
85,125	85,224	1,992	1,614	1,236	858
85,225	85,324	1,998	1,620	1,242	864
85,325	85,424	2,004	1,626	1,248	870
85,425	85,524	2,010	1,632	1,254	876
85,525	85,624	2,016	1,638	1,260	882
85,625	85,724	2,022	1,644	1,266	888
85,725	85,824	2,028	1,650	1,272	894
85,825	85,924	2,034	1,656	1,278	900
85,925	86,024	2,040	1,662	1,284	906
86,025	86,124	2,046	1,668	1,290	912
86,125	86,224	2,052	1,674	1,296	918
86,225	86,324	2,058	1,680	1,302	924
86,325	86,424	2,064	1,686	1,308	930
86,425	86,524	2,070	1,692	1,314	936
86,525	86,624	2,076	1,698	1,320	942
86,625	86,724	2,082	1,704	1,326	948
86,725	86,824	2,088	1,710	1,332	954
86,825	86,924	2,094	1,716	1,338	960
86,925	87,024	2,100	1,722	1,344	966
87,025	87,124	2,106	1,728	1,350	972
87,125	87,224	2,112	1,734	1,356	978
87,225	87,324	2,118	1,740	1,362	984
87,325	87,424	2,124	1,746	1,368	990
87,425	87,524	2,130	1,752	1,374	996
87,525	87,624	2,136	1,758	1,380	1,002
87,625	87,724	2,142	1,764	1,386	1,008
87,725	87,824	2,148	1,770	1,392	1,014
87,825	87,924	2,154	1,776	1,398	1,020
87,925	88,024	2,160	1,782	1,404	1,026
88,025	88,124	2,166	1,788	1,410	1,032
88,125	88,224	2,172	1,794	1,416	1,038
88,225	88,324	2,178	1,800	1,422	1,044
88,325	88,424	2,184	1,806	1,428	1,050
88,425	88,524	2,190	1,812	1,434	1,056
88,525	88,624	2,196	1,818	1,440	1,062
88,625	88,724	2,202	1,824	1,446	1,068
88,725	88,824	2,208	1,830	1,452	1,074
88,825	88,924	2,214	1,836	1,458	1,080
88,925	89,024	2,220	1,842	1,464	1,086
89,025	89,124	2,226	1,848	1,470	1,092
89,125	89,224	2,232	1,854	1,476	1,098
89,225	89,324	2,238	1,860	1,482	1,104
89,325	89,424	2,244	1,866	1,488	1,110
89,425	89,524	2,250	1,872	1,494	1,116
89,525	89,624	2,256	1,878	1,500	1,122
89,625	89,724	2,262	1,884	1,506	1,128
89,725	89,824	2,268	1,890	1,512	1,134
89,825	89,924	2,274	1,896	1,518	1,140
89,925	90,024	2,280	1,902	1,524	1,146
90,025	90,124	2,286	1,908	1,530	1,152
90,125	90,224	2,292	1,914	1,536	1,158
90,225	90,324	2,298	1,920	1,542	1,164
90,325	90,424	2,304	1,926	1,548	1,170
90,425	90,524	2,310	1,932	1,554	1,176
90,525	90,624	2,316	1,938	1,560	1,182
90,625	90,724	2,322	1,944	1,566	1,188
90,725	90,824	2,328	1,950	1,572	1,194
90,825	90,924	2,334	1,956	1,578	1,200
90,925	91,024	2,340	1,962	1,584	1,206
91,025	91,124	2,346	1,968	1,590	1,212
91,125	91,224	2,352	1,974	1,596	1,218
91,225	91,324	2,358	1,980	1,602	1,224
91,325	91,424	2,364	1,986	1,608	1,230
91,425	91,524	2,370	1,992	1,614	1,236
91,525	91,624	2,376	1,998	1,620	1,242
91,625	91,724	2,382	2,004	1,626	1,248
91,725	91,824	2,388	2,010	1,632	1,254
91,825	91,924	2,394	2,016	1,638	1,260
91,925	92,024	2,400	2,022	1,644	1,266
92,025	92,124	2,406	2,028	1,650	1,272
92,125	92,224	2,412	2,034	1,656	1,278
92,225	92,324	2,418	2,040	1,662	1,284
92,325	92,424	2,424	2,046	1,668	1,290
92,425	92,524	2,430	2,052	1,674	1,296
92,525	92,624	2,436	2,058	1,680	1,302
92,625	92,724	2,442	2,064	1,686	1,308
92,725	92,824	2,448	2,070	1,692	1,314
92,825	92,924	2,454	2,076	1,698	1,320
92,925	93,024	2,460	2,082	1,704	1,326
93,025	93,124	2,466	2,088	1,710	1,332
93,125	93,224	2,472	2,094	1,716	1,338
93,225	93,324	2,478	2,100	1,722	1,344
93,325	93,424	2,484	2,106	1,728	1,350
93,425	93,524	2,490	2,112	1,734	1,356
93,525	93,624	2,496	2,118	1,740	1,362
93,625	93,724	2,502	2,124	1,746	1,368
93,725	93,824	2,508	2,130	1,752	1,374
93,825	93,924	2,514	2,136	1,758	1,380
93,925	94,024	2,520	2,142	1,764	1,386
94,025	94,124	2,526	2,148	1,770	1,392
94,125	94,224	2,532	2,154	1,776	1,398
94,225	94,324	2,538	2,160	1,782	1,404
94,325	94,424	2,544	2,166	1,788	1,410
94,425	94,524	2,550	2,172	1,794	1,416
94,525	94,624	2,556	2,178	1,800	1,422
94,625	94,724	2,562	2,184	1,806	1,428
94,725	94,824	2,568	2,190	1,812	1,434
94,825	94,924	2,574	2,196	1,818	1,440
94,925	95,024	2,580	2,202	1,824	1,446
95,025	95,124	2,586	2,208	1,830	1,452
95,125	95,224	2,592	2,214	1,836	1,458
95,225	95,324	2,598	2,220	1,842	1,464
95,325	95,424	2,604	2,226	1,848	1,470
95,425	95,524	2,610	2,232	1,854	1,476
95,525	95,624	2,616	2,238	1,860	1,482
95,625	95,724	2,622	2,244	1,866	1,488
95,725	95,824	2,628	2,250	1,872	1,494
95,825	95,924	2,634	2,256	1,878	1,500
95,925	96,024	2,640	2,262	1,884	1,506

Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
96,025	96,124	2,646	2,268	1,890	1,512
96,125	96,224	2,652	2,274	1,896	1,518
96,225	96,324	2,658	2,280	1,902	1,524
96,325	96,424	2,664	2,286	1,908	1,530
96,425	96,524	2,670	2,292	1,914	1,536
96,525	96,624	2,676	2,298	1,920	1,542
96,625	96,724	2,682	2,304	1,926	1,548
96,725	96,824	2,688	2,310	1,932	1,554
96,825	96,924	2,694	2,316	1,938	1,560
96,925	97,024	2,700	2,322	1,944	1,566
97,025	97,124	2,706	2,328	1,950	1,572
97,125	97,224	2,712	2,334	1,956	1,578
97,225	97,324	2,718	2,340	1,962	1,584
97,325	97,424	2,724	2,346	1,968	1,590
97,425	97,524	2,730	2,352	1,974	1,596
97,525	97,624	2,736	2,358	1,980	1,602
97,625	97,724	2,742	2,364	1,986	1,608
97,725	97,824	2,748	2,370	1,992	1,614
97,825	97,924	2,754	2,376	1,998	1,620
97,925	98,024	2,760	2,382	2,004	1,626
98,025	98,124	2,766	2,388	2,010	1,632
98,125	98,224	2,772	2,394	2,016	1,638
98,225	98,324	2,778	2,400	2,022	1,644
98,325	98,424	2,784	2,406	2,028	1,650
98,425	98,524	2,790	2,412	2,034	1,656
98,525	98,624	2,796	2,418	2,040	1,662
98,625	98,724	2,802	2,424	2,046	1,668
98,725	98,824	2,808	2,430	2,052	1,674
98,825	98,924	2,814	2,436	2,058	1,680
98,925	99,024	2,820	2,442	2,064	1,686
99,025	99,124	2,826	2,448	2,070	1,692
99,125	99,224	2,832	2,454	2,076	1,698
99,225	99,324	2,838	2,460	2,082	1,704
99,325	99,424	2,844	2,466	2,088	1,710
99,425	99,524	2,850	2,472	2,094	1,716
99,525	99,624	2,856	2,478	2,100	1,722
99,625	99,724	2,862	2,484	2,106	1,728
99,725	99,824	2,868	2,490	2,112	1,734
99,825	99,924	2,874	2,496	2,118	1,740
99,925	100,024	2,880	2,502	2,124	1,746
100,025	100,124	2,886	2,508	2,130	1,752
100,125	100,224	2,892	2,514	2,136	1,758
100,225	100,324	2,898	2,520	2,142	1,764
100,325	100,424	2,904	2,526	2,148	1,770
100,425	100,524	2,910	2,532	2,154	1,776
100,525	100,624	2,916	2,538	2,160	1,782
100,625	100,724	2,924	2,546	2,168	1,790
100,725	100,824	2,932	2,554	2,176	1,798
100,825	100,924	2,940	2,562	2,184	1,806
100,925	101,024	2,948	2,570	2,192	1,814
101,025	101,124	2,956	2,578	2,200	1,822
101,125	101,224	2,964	2,586	2,208	1,830
101,225	101,324	2,972	2,594	2,216	1,838
101,325	101,424	2,980	2,602	2,224	1,846
101,425	101,524	2,988	2,610	2,232	1,854
101,525	101,624	2,996	2,618	2,240	1,862
101,625	101,724	3,004	2,626	2,248	1,870
101,725	101,824	3,012	2,634	2,256	1,878
101,825	101,924	3,020	2,642	2,264	1,886
101,925	102,024	3,028	2,650	2,272	1,894
102,025	102,124	3,036	2,658	2,280	1,902
102,125	102,224	3,044	2,666	2,288	1,910
102,225	102,324	3,052	2,674	2,296	1,918
102,325	102,424	3,060	2,682	2,304	1,926
102,425	102,524	3,068	2,690	2,312	1,934
102,525	102,624	3,076	2,698	2,320	1,942
102,625	102,724	3,084	2,706	2,328	1,950
102,725	102,824	3,092	2,714	2,336	1,958
102,825	102,924	3,100	2,722	2,344	1,966
102,925	103,024	3,108	2,730	2,352	1,974
103,025	103,124	3,116	2,738	2,360	1,982
103,125	103,224	3,124	2,746	2,368	1,990
103,225	103,324	3,132	2,754	2,376	1,998
103,325	103,424	3,140	2,762	2,384	2,006
103,425	103,524	3,148	2,770	2,392	2,014
103,525	103,624	3,156	2,778	2,400	2,022
103,625	103,724	3,164	2,786	2,408	2,030
103,725	103,824	3,172	2,794	2,416	2,038
103,825	103,924	3,180	2,802	2,424	2,046
103,925	104,024	3,188	2,810	2,432	2,054
104,025	104,124	3,196	2,818	2,440	2,062
104,125	104,224	3,204	2,826	2,448	2,070
104,225	104,324	3,212	2,834	2,456	2,078
104,325	104,424	3,220	2,842	2,464	2,086
104,425	104,524	3,228	2,850	2,472	2,094
104,525	104,624	3,236	2,858	2,480	2,102
104,625	104,724	3,244	2,866	2,488	2,110
104,725	104,824	3,252	2,874	2,496	2,118
104,825	104,924	3,260	2,882	2,504	2,126
104,925	105,024	3,268	2,890	2,512	2,134
105,025	105,124	3,276	2,898	2,520	2,142
105,125	105,224	3,284	2,906	2,528	2,150
105,225	105,324	3,292	2,914	2,536	2,158
105,325	105,424	3,300	2,922	2,544	2,166
105,425	105,524	3,308	2,930	2,552	2,174
105,525	105,624	3,316	2,938	2,560	2,182
105,625	105,724	3,324	2,946	2,568	2,190
105,725	105,824	3,332	2,954	2,576	2,198
105,825	105,924	3,340	2,962	2,584	2,206
105,925	106,024	3,348	2,970	2,592	2,214
106,025	106,124	3,356	2,978	2,600	2,222
106,125	106,224	3,364	2,986	2,608	2,230
106,225	106,324	3,372	2,994	2,616	2,238
106,325	106,424	3,380	3,002	2,624	2,246
106,425	106,524	3,388	3,010	2,632	2,254
106,525	106,624	3,396	3,018	2,640	2,262
106,625	106,724	3,404	3,026	2,648	2,270
106,725	106,824	3,412	3,034	2,656	2,278
106,825	106,924	3,420	3,042	2,664	2,286
106,925	107,024	3,428	3,050	2,672	2,294
107,025	107,124	3,436	3,058	2,680	2,302
107,125	107,224	3,444	3,066	2,688	2,310
107,225	107,324	3,452	3,074	2,696	2,318
107,325	107,424	3,460	3,082	2,704	2,326
107,425	107,524	3,468	3,090	2,712	2,334
107,525	107,624	3,476	3,098	2,720	2,342
107,625	107,724	3,484	3,106	2,728	2,350
107,725	107,824	3,492	3,114	2,736	2,358
107,825	107,924	3,500	3,122	2,744	2,366
107,925	108,024	3,508	3,130	2,752	2,374
108,025	108,124	3,516	3,138	2,760	2,382
108,125	108,224	3,524	3,146	2,768	2,390
108,225	108,324	3,532	3,154	2,776	2,398
108,325	108,424	3,540	3,162	2,784	2,406
108,425	108,524	3,548	3,170	2,792	2,414
108,525	108,624	3,556	3,178	2,800	2,422
108,625	108,724	3,564	3,186	2,808	2,430
108,725	108,824	3,572	3,194	2,816	2,438
108,825	108,924	3,580	3,202	2,824	2,446
108,925	109,024	3,588	3,210	2,832	2,454
109,025	109,124	3,596	3,218	2,840	2,462
109,125	109,224	3,604	3,226	2,848	2,470
109,225	109,324	3,612	3,234	2,856	2,478
109,325	109,424	3,620	3,242	2,864	2,486
109,425	109,524	3,628	3,250	2,872	2,494
109,525	109,624	3,636	3,258	2,880	2,502
109,625	109,724	3,644	3,266	2,888	2,510
109,725	109,824	3,652	3,274	2,896	2,518
109,825	109,924	3,660	3,282	2,904	2,526
109,925	110,024	3,668	3,290	2,912	2,534
110,025	110,124	3,676	3,298	2,920	2,542
110,125	110,224	3,684	3,306	2,928	2,550
110,225	110,324	3,692	3,314	2,936	2,558
110,325	110,424	3,700	3,322	2,944	2,566
110,425	110,524	3,708	3,330	2,952	2,574
110,525	110,624	3,716	3,338	2,960	2,582
110,625	110,724	3,724	3,346	2,968	2,590
110,725	110,824	3,732	3,354	2,976	2,598
110,825	110,924	3,740	3,362	2,984	2,606
110,925	111,024	3,748	3,370	2,992	2,614
111,025	111,124	3,756	3,378	3,000	2,622
111,125	111,224	3,764	3,386	3,008	2,630
111,225	111,324	3,772	3,394	3,016	2,638
111,325	111,424	3,780	3,402	3,024	2,646
111,425	111,524	3,788	3,410	3,032	2,654
111,525	111,624	3,796	3,418	3,040	2,662
111,625	111,724	3,804	3,426	3,048	2,670
111,725	111,824	3,812	3,434	3,056	2,678
111,825	111,924	3,820	3,442	3,064	2,686
111,925	112,024	3,828	3,450	3,072	2,694
112,025	112,124	3,836	3,458	3,080	2,702
112,125	112,224	3,844	3,466	3,088	2,710
112,225	112,324	3,852	3,474	3,096	2,718
112,325	112,424	3,860	3,482	3,104	2,726
112,425	112,524	3,868	3,490	3,112	2,734

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er) *(continued)*

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

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
112,525	112,624	3,876	3,498	3,120	2,742
112,625	112,724	3,884	3,506	3,128	2,750
112,725	112,824	3,892	3,514	3,136	2,758
112,825	112,924	3,900	3,522	3,144	2,766
112,925	113,024	3,908	3,530	3,152	2,774
113,025	113,124	3,916	3,538	3,160	2,782
113,125	113,224	3,924	3,546	3,168	2,790
113,225	113,324	3,932	3,554	3,176	2,798
113,325	113,424	3,940	3,562	3,184	2,806
113,425	113,524	3,948	3,570	3,192	2,814
113,525	113,624	3,956	3,578	3,200	2,822
113,625	113,724	3,964	3,586	3,208	2,830
113,725	113,824	3,972	3,594	3,216	2,838
113,825	113,924	3,980	3,602	3,224	2,846
113,925	114,024	3,988	3,610	3,232	2,854
114,025	114,124	3,996	3,618	3,240	2,862
114,125	114,224	4,004	3,626	3,248	2,870
114,225	114,324	4,012	3,634	3,256	2,878
114,325	114,424	4,020	3,642	3,264	2,886
114,425	114,524	4,028	3,650	3,272	2,894
114,525	114,624	4,036	3,658	3,280	2,902
114,625	114,724	4,044	3,666	3,288	2,910
114,725	114,824	4,052	3,674	3,296	2,918
114,825	114,924	4,060	3,682	3,304	2,926
114,925	115,024	4,068	3,690	3,312	2,934
115,025	115,124	4,076	3,698	3,320	2,942
115,125	115,224	4,084	3,706	3,328	2,950
115,225	115,324	4,092	3,714	3,336	2,958
115,325	115,424	4,100	3,722	3,344	2,966
115,425	115,524	4,108	3,730	3,352	2,974
115,525	115,624	4,116	3,738	3,360	2,982
115,625	115,724	4,124	3,746	3,368	2,990
115,725	115,824	4,132	3,754	3,376	2,998
115,825	115,924	4,140	3,762	3,384	3,006
115,925	116,024	4,148	3,770	3,392	3,014
116,025	116,124	4,156	3,778	3,400	3,022
116,125	116,224	4,164	3,786	3,408	3,030
116,225	116,324	4,172	3,794	3,416	3,038
116,325	116,424	4,180	3,802	3,424	3,046
116,425	116,524	4,188	3,810	3,432	3,054
116,525	116,624	4,196	3,818	3,440	3,062
116,625	116,724	4,204	3,826	3,448	3,070
116,725	116,824	4,212	3,834	3,456	3,078
116,825	116,924	4,220	3,842	3,464	3,086
116,925	117,024	4,228	3,850	3,472	3,094
117,025	117,124	4,236	3,858	3,480	3,102
117,125	117,224	4,244	3,866	3,488	3,110
117,225	117,324	4,252	3,874	3,496	3,118
117,325	117,424	4,260	3,882	3,504	3,126
117,425	117,524	4,268	3,890	3,512	3,134
117,525	117,624	4,276	3,898	3,520	3,142
117,625	117,724	4,284	3,906	3,528	3,150
117,725	117,824	4,292	3,914	3,536	3,158
117,825	117,924	4,300	3,922	3,544	3,166
117,925	118,024	4,308	3,930	3,552	3,174

If Your Income Is... At Least	But not over	Number of Dependents 0	1	2	3
118,025	118,124	4,316	3,938	3,560	3,182
118,125	118,224	4,324	3,946	3,568	3,190
118,225	118,324	4,332	3,954	3,576	3,198
118,325	118,424	4,340	3,962	3,584	3,206
118,425	118,524	4,348	3,970	3,592	3,214
118,525	118,624	4,356	3,978	3,600	3,222
118,625	118,724	4,364	3,986	3,608	3,230
118,725	118,824	4,372	3,994	3,616	3,238
118,825	118,924	4,380	4,002	3,624	3,246
118,925	119,024	4,388	4,010	3,632	3,254
119,025	119,124	4,396	4,018	3,640	3,262
119,125	119,224	4,404	4,026	3,648	3,270
119,225	119,324	4,412	4,034	3,656	3,278
119,325	119,424	4,420	4,042	3,664	3,286
119,425	119,524	4,428	4,050	3,672	3,294
119,525	119,624	4,436	4,058	3,680	3,302
119,625	119,724	4,444	4,066	3,688	3,310
119,725	119,824	4,452	4,074	3,696	3,318
119,825	119,924	4,460	4,082	3,704	3,326
119,925	120,024	4,468	4,090	3,712	3,334
120,025	120,124	4,476	4,098	3,720	3,342
120,125	120,224	4,484	4,106	3,728	3,350
120,225	120,324	4,492	4,114	3,736	3,358
120,325	120,424	4,500	4,122	3,744	3,366
120,425	120,524	4,508	4,130	3,752	3,374
120,525	120,624	4,516	4,138	3,760	3,382
120,625	120,724	4,524	4,146	3,768	3,390
120,725	120,824	4,532	4,154	3,776	3,398
120,825	120,924	4,540	4,162	3,784	3,406
120,925	121,024	4,548	4,170	3,792	3,414
121,025	121,124	4,556	4,178	3,800	3,422
121,125	121,224	4,564	4,186	3,808	3,430
121,225	121,324	4,572	4,194	3,816	3,438
121,325	121,424	4,580	4,202	3,824	3,446
121,425	121,524	4,588	4,210	3,832	3,454
121,525	121,624	4,596	4,218	3,840	3,462
121,625	121,724	4,604	4,226	3,848	3,470
121,725	121,824	4,612	4,234	3,856	3,478
121,825	121,924	4,620	4,242	3,864	3,486
121,925	122,024	4,628	4,250	3,872	3,494
122,025	122,124	4,636	4,258	3,880	3,502
122,125	122,224	4,644	4,266	3,888	3,510
122,225	122,324	4,652	4,274	3,896	3,518
122,325	122,424	4,660	4,282	3,904	3,526
122,425	122,524	4,668	4,290	3,912	3,534
122,525	122,624	4,676	4,298	3,920	3,542
122,625	122,724	4,684	4,306	3,928	3,550
122,725	122,824	4,692	4,314	3,936	3,558
122,825	122,924	4,700	4,322	3,944	3,566
122,925	123,024	4,708	4,330	3,952	3,574
123,025	123,124	4,716	4,338	3,960	3,582
123,125	123,224	4,724	4,346	3,968	3,590
123,225	123,324	4,732	4,354	3,976	3,598
123,325	123,424	4,740	4,362	3,984	3,606
123,425	123,524	4,748	4,370	3,992	3,614

If Your Income Is... At Least	But not over	Number of Dependents 0	1	2	3
123,525	123,624	4,756	4,378	4,000	3,622
123,625	123,724	4,764	4,386	4,008	3,630
123,725	123,824	4,772	4,394	4,016	3,638
123,825	123,924	4,780	4,402	4,024	3,646
123,925	124,024	4,788	4,410	4,032	3,654
124,025	124,124	4,796	4,418	4,040	3,662
124,125	124,224	4,804	4,426	4,048	3,670
124,225	124,324	4,812	4,434	4,056	3,678
124,325	124,424	4,820	4,442	4,064	3,686
124,425	124,524	4,828	4,450	4,072	3,694
124,525	124,624	4,836	4,458	4,080	3,702
124,625	124,724	4,844	4,466	4,088	3,710
124,725	124,824	4,853	4,475	4,097	3,719
124,825	124,924	4,862	4,484	4,106	3,728
124,925	125,024	4,871	4,493	4,115	3,737
125,025	125,124	4,881	4,503	4,125	3,747
125,125	125,224	4,890	4,512	4,134	3,756
125,225	125,324	4,899	4,521	4,143	3,765
125,325	125,424	4,908	4,530	4,152	3,774
125,425	125,524	4,918	4,540	4,162	3,784
125,525	125,624	4,927	4,549	4,171	3,793
125,625	125,724	4,936	4,558	4,180	3,802
125,725	125,824	4,946	4,568	4,190	3,812
125,825	125,924	4,955	4,577	4,199	3,821
125,925	126,024	4,964	4,586	4,208	3,830
126,025	126,124	4,974	4,596	4,218	3,840
126,125	126,224	4,983	4,605	4,227	3,849
126,225	126,324	4,992	4,614	4,236	3,858
126,325	126,424	5,001	4,623	4,245	3,867
126,425	126,524	5,011	4,633	4,255	3,877
126,525	126,624	5,020	4,642	4,264	3,886
126,625	126,724	5,029	4,651	4,273	3,895
126,725	126,824	5,039	4,661	4,283	3,905
126,825	126,924	5,048	4,670	4,292	3,914
126,925	127,024	5,057	4,679	4,301	3,923
127,025	127,124	5,067	4,689	4,311	3,933
127,125	127,224	5,076	4,698	4,320	3,942
127,225	127,324	5,085	4,707	4,329	3,951
127,325	127,424	5,094	4,716	4,338	3,960
127,425	127,524	5,104	4,726	4,348	3,970
127,525	127,624	5,113	4,735	4,357	3,979
127,625	127,724	5,122	4,744	4,366	3,988
127,725	127,824	5,132	4,754	4,376	3,998
127,825	127,924	5,141	4,763	4,385	4,007
127,925	128,024	5,150	4,772	4,394	4,016
128,025	128,124	5,160	4,782	4,404	4,026
128,125	128,224	5,169	4,791	4,413	4,035
128,225	128,324	5,178	4,800	4,422	4,044
128,325	128,424	5,187	4,809	4,431	4,053
128,425	128,524	5,197	4,819	4,441	4,063
128,525	128,624	5,206	4,828	4,450	4,072
128,625	128,724	5,215	4,837	4,459	4,081
128,725	128,824	5,225	4,847	4,469	4,091
128,825	128,924	5,234	4,856	4,478	4,100
128,925	129,024	5,243	4,865	4,487	4,109

2019 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR. *(continued)*

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
129,025	129,124	5,253	4,875	4,497	4,119
129,125	129,224	5,262	4,884	4,506	4,128
129,225	129,324	5,271	4,893	4,515	4,137
129,325	129,424	5,280	4,902	4,524	4,146
129,425	129,524	5,290	4,912	4,534	4,156
129,525	129,624	5,299	4,921	4,543	4,165
129,625	129,724	5,308	4,930	4,552	4,174
129,725	129,824	5,318	4,940	4,562	4,184
129,825	129,924	5,327	4,949	4,571	4,193
129,925	130,024	5,336	4,958	4,580	4,202
130,025	130,124	5,346	4,968	4,590	4,212
130,125	130,224	5,355	4,977	4,599	4,221
130,225	130,324	5,364	4,986	4,608	4,230
130,325	130,424	5,373	4,995	4,617	4,239
130,425	130,524	5,383	5,005	4,627	4,249
130,525	130,624	5,392	5,014	4,636	4,258
130,625	130,724	5,401	5,023	4,645	4,267
130,725	130,824	5,411	5,033	4,655	4,277
130,825	130,924	5,420	5,042	4,664	4,286
130,925	131,024	5,429	5,051	4,673	4,295
131,025	131,124	5,439	5,061	4,683	4,305
131,125	131,224	5,448	5,070	4,692	4,314
131,225	131,324	5,457	5,079	4,701	4,323
131,325	131,424	5,466	5,088	4,710	4,332
131,425	131,524	5,476	5,098	4,720	4,342
131,525	131,624	5,485	5,107	4,729	4,351
131,625	131,724	5,494	5,116	4,738	4,360
131,725	131,824	5,504	5,126	4,748	4,370
131,825	131,924	5,513	5,135	4,757	4,379
131,925	132,024	5,522	5,144	4,766	4,388
132,025	132,124	5,532	5,154	4,776	4,398
132,125	132,224	5,541	5,163	4,785	4,407
132,225	132,324	5,550	5,172	4,794	4,416
132,325	132,424	5,559	5,181	4,803	4,425
132,425	132,524	5,569	5,191	4,813	4,435
132,525	132,624	5,578	5,200	4,822	4,444
132,625	132,724	5,587	5,209	4,831	4,453
132,725	132,824	5,597	5,219	4,841	4,463
132,825	132,924	5,606	5,228	4,850	4,472
132,925	133,024	5,615	5,237	4,859	4,481
133,025	133,124	5,625	5,247	4,869	4,491
133,125	133,224	5,634	5,256	4,878	4,500
133,225	133,324	5,643	5,265	4,887	4,509
133,325	133,424	5,652	5,274	4,896	4,518
133,425	133,524	5,662	5,284	4,906	4,528
133,525	133,624	5,671	5,293	4,915	4,537
133,625	133,724	5,680	5,302	4,924	4,546
133,725	133,824	5,690	5,312	4,934	4,556
133,825	133,924	5,699	5,321	4,943	4,565
133,925	134,024	5,708	5,330	4,952	4,574
134,025	134,124	5,718	5,340	4,962	4,584
134,125	134,224	5,727	5,349	4,971	4,593
134,225	134,324	5,736	5,358	4,980	4,602
134,325	134,424	5,745	5,367	4,989	4,611
134,425	134,524	5,755	5,377	4,999	4,621

If Your Income Is… At Least	But not over	0	1	2	3
134,525	134,624	5,764	5,386	5,008	4,630
134,625	134,724	5,773	5,395	5,017	4,639
134,725	134,824	5,783	5,405	5,027	4,649
134,825	134,924	5,792	5,414	5,036	4,658
134,925	135,024	5,801	5,423	5,045	4,667
135,025	135,124	5,811	5,433	5,055	4,677
135,125	135,224	5,820	5,442	5,064	4,686
135,225	135,324	5,829	5,451	5,073	4,695
135,325	135,424	5,838	5,460	5,082	4,704
135,425	135,524	5,848	5,470	5,092	4,714
135,525	135,624	5,857	5,479	5,101	4,723
135,625	135,724	5,866	5,488	5,110	4,732
135,725	135,824	5,876	5,498	5,120	4,742
135,825	135,924	5,885	5,507	5,129	4,751
135,925	136,024	5,894	5,516	5,138	4,760
136,025	136,124	5,904	5,526	5,148	4,770
136,125	136,224	5,913	5,535	5,157	4,779
136,225	136,324	5,922	5,544	5,166	4,788
136,325	136,424	5,931	5,553	5,175	4,797
136,425	136,524	5,941	5,563	5,185	4,807
136,525	136,624	5,950	5,572	5,194	4,816
136,625	136,724	5,959	5,581	5,203	4,825
136,725	136,824	5,969	5,591	5,213	4,835
136,825	136,924	5,978	5,600	5,222	4,844
136,925	137,024	5,987	5,609	5,231	4,853
137,025	137,124	5,997	5,619	5,241	4,863
137,125	137,224	6,006	5,628	5,250	4,872
137,225	137,324	6,015	5,637	5,259	4,881
137,325	137,424	6,024	5,646	5,268	4,890
137,425	137,524	6,034	5,656	5,278	4,900
137,525	137,624	6,043	5,665	5,287	4,909
137,625	137,724	6,052	5,674	5,296	4,918
137,725	137,824	6,062	5,684	5,306	4,928
137,825	137,924	6,071	5,693	5,315	4,937
137,925	138,024	6,080	5,702	5,324	4,946
138,025	138,124	6,090	5,712	5,334	4,956
138,125	138,224	6,099	5,721	5,343	4,965
138,225	138,324	6,108	5,730	5,352	4,974
138,325	138,424	6,117	5,739	5,361	4,983
138,425	138,524	6,127	5,749	5,371	4,993
138,525	138,624	6,136	5,758	5,380	5,002
138,625	138,724	6,145	5,767	5,389	5,011
138,725	138,824	6,155	5,777	5,399	5,021
138,825	138,924	6,164	5,786	5,408	5,030
138,925	139,024	6,173	5,795	5,417	5,039
139,025	139,124	6,183	5,805	5,427	5,049
139,125	139,224	6,192	5,814	5,436	5,058
139,225	139,324	6,201	5,823	5,445	5,067
139,325	139,424	6,210	5,832	5,454	5,076
139,425	139,524	6,220	5,842	5,464	5,086
139,525	139,624	6,229	5,851	5,473	5,095
139,625	139,724	6,238	5,860	5,482	5,104
139,725	139,824	6,248	5,870	5,492	5,114
139,825	139,924	6,257	5,879	5,501	5,123
139,925	140,024	6,266	5,888	5,510	5,132

If Your Income Is… At Least	But not over	0	1	2	3
140,025	140,124	6,276	5,898	5,520	5,142
140,125	140,224	6,285	5,907	5,529	5,151
140,225	140,324	6,294	5,916	5,538	5,160
140,325	140,424	6,303	5,925	5,547	5,169
140,425	140,524	6,313	5,935	5,557	5,179
140,525	140,624	6,322	5,944	5,566	5,188
140,625	140,724	6,331	5,953	5,575	5,197
140,725	140,824	6,341	5,963	5,585	5,207
140,825	140,924	6,350	5,972	5,594	5,216
140,925	141,024	6,359	5,981	5,603	5,225
141,025	141,124	6,369	5,991	5,613	5,235
141,125	141,224	6,378	6,000	5,622	5,244
141,225	141,324	6,387	6,009	5,631	5,253
141,325	141,424	6,396	6,018	5,640	5,262
141,425	141,524	6,406	6,028	5,650	5,272
141,525	141,624	6,415	6,037	5,659	5,281
141,625	141,724	6,424	6,046	5,668	5,290
141,725	141,824	6,434	6,056	5,678	5,300
141,825	141,924	6,443	6,065	5,687	5,309
141,925	142,024	6,452	6,074	5,696	5,318
142,025	142,124	6,462	6,084	5,706	5,328
142,125	142,224	6,471	6,093	5,715	5,337
142,225	142,324	6,480	6,102	5,724	5,346
142,325	142,424	6,489	6,111	5,733	5,355
142,425	142,524	6,499	6,121	5,743	5,365
142,525	142,624	6,508	6,130	5,752	5,374
142,625	142,724	6,517	6,139	5,761	5,383
142,725	142,824	6,527	6,149	5,771	5,393
142,825	142,924	6,536	6,158	5,780	5,402
142,925	143,024	6,545	6,167	5,789	5,411
143,025	143,124	6,555	6,177	5,799	5,421
143,125	143,224	6,564	6,186	5,808	5,430
143,225	143,324	6,573	6,195	5,817	5,439
143,325	143,424	6,582	6,204	5,826	5,448
143,425	143,524	6,592	6,214	5,836	5,458
143,525	143,624	6,601	6,223	5,845	5,467
143,625	143,724	6,610	6,232	5,854	5,476
143,725	143,824	6,620	6,242	5,864	5,486
143,825	143,924	6,629	6,251	5,873	5,495
143,925	144,024	6,638	6,260	5,882	5,504
144,025	144,124	6,648	6,270	5,892	5,514
144,125	144,224	6,657	6,279	5,901	5,523
144,225	144,324	6,666	6,288	5,910	5,532
144,325	144,424	6,675	6,297	5,919	5,541
144,425	144,524	6,685	6,307	5,929	5,551
144,525	144,624	6,694	6,316	5,938	5,560
144,625	144,724	6,703	6,325	5,947	5,569
144,725	144,824	6,713	6,335	5,957	5,579
144,825	144,924	6,722	6,344	5,966	5,588
144,925	145,024	6,731	6,353	5,975	5,597
145,025	145,124	6,741	6,363	5,985	5,607
145,125	145,224	6,750	6,372	5,994	5,616
145,225	145,324	6,759	6,381	6,003	5,625
145,325	145,424	6,768	6,390	6,012	5,634
145,425	145,524	6,778	6,400	6,022	5,644

2019 California 2EZ Table
Married/RDP Filing Jointly or Qualifying Widow(er)
Caution: Do not use these tables for Form 540 or Form 540NR.
(continued)

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
145,525	145,624	6,787	6,409	6,031	5,653
145,625	145,724	6,796	6,418	6,040	5,662
145,725	145,824	6,806	6,428	6,050	5,672
145,825	145,924	6,815	6,437	6,059	5,681
145,925	146,024	6,824	6,446	6,068	5,690
146,025	146,124	6,834	6,456	6,078	5,700
146,125	146,224	6,843	6,465	6,087	5,709
146,225	146,324	6,852	6,474	6,096	5,718
146,325	146,424	6,861	6,483	6,105	5,727
146,425	146,524	6,871	6,493	6,115	5,737
146,525	146,624	6,880	6,502	6,124	5,746
146,625	146,724	6,889	6,511	6,133	5,755
146,725	146,824	6,899	6,521	6,143	5,765
146,825	146,924	6,908	6,530	6,152	5,774
146,925	147,024	6,917	6,539	6,161	5,783
147,025	147,124	6,927	6,549	6,171	5,793
147,125	147,224	6,936	6,558	6,180	5,802
147,225	147,324	6,945	6,567	6,189	5,811
147,325	147,424	6,954	6,576	6,198	5,820
147,425	147,524	6,964	6,586	6,208	5,830
147,525	147,624	6,973	6,595	6,217	5,839
147,625	147,724	6,982	6,604	6,226	5,848
147,725	147,824	6,992	6,614	6,236	5,858
147,825	147,924	7,001	6,623	6,245	5,867
147,925	148,024	7,010	6,632	6,254	5,876
148,025	148,124	7,020	6,642	6,264	5,886
148,125	148,224	7,029	6,651	6,273	5,895
148,225	148,324	7,038	6,660	6,282	5,904
148,325	148,424	7,047	6,669	6,291	5,913
148,425	148,524	7,057	6,679	6,301	5,923
148,525	148,624	7,066	6,688	6,310	5,932
148,625	148,724	7,075	6,697	6,319	5,941
148,725	148,824	7,085	6,707	6,329	5,951
148,825	148,924	7,094	6,716	6,338	5,960
148,925	149,024	7,103	6,725	6,347	5,969
149,025	149,124	7,113	6,735	6,357	5,979
149,125	149,224	7,122	6,744	6,366	5,988
149,225	149,324	7,131	6,753	6,375	5,997
149,325	149,424	7,140	6,762	6,384	6,006
149,425	149,524	7,150	6,772	6,394	6,016
149,525	149,624	7,159	6,781	6,403	6,025
149,625	149,724	7,168	6,790	6,412	6,034
149,725	149,824	7,178	6,800	6,422	6,044
149,825	149,924	7,187	6,809	6,431	6,053
149,925	150,024	7,196	6,818	6,440	6,062
150,025	150,124	7,206	6,828	6,450	6,072
150,125	150,224	7,215	6,837	6,459	6,081
150,225	150,324	7,224	6,846	6,468	6,090
150,325	150,424	7,233	6,855	6,477	6,099
150,425	150,524	7,243	6,865	6,487	6,109
150,525	150,624	7,252	6,874	6,496	6,118
150,625	150,724	7,261	6,883	6,505	6,127
150,725	150,824	7,271	6,893	6,515	6,137
150,825	150,924	7,280	6,902	6,524	6,146
150,925	151,024	7,289	6,911	6,533	6,155

At Least	But not over	0	1	2	3
151,025	151,124	7,299	6,921	6,543	6,165
151,125	151,224	7,308	6,930	6,552	6,174
151,225	151,324	7,317	6,939	6,561	6,183
151,325	151,424	7,326	6,948	6,570	6,192
151,425	151,524	7,336	6,958	6,580	6,202
151,525	151,624	7,345	6,967	6,589	6,211
151,625	151,724	7,354	6,976	6,598	6,220
151,725	151,824	7,364	6,986	6,608	6,230
151,825	151,924	7,373	6,995	6,617	6,239
151,925	152,024	7,382	7,004	6,626	6,248
152,025	152,124	7,392	7,014	6,636	6,258
152,125	152,224	7,401	7,023	6,645	6,267
152,225	152,324	7,410	7,032	6,654	6,276
152,325	152,424	7,419	7,041	6,663	6,285
152,425	152,524	7,429	7,051	6,673	6,295
152,525	152,624	7,438	7,060	6,682	6,304
152,625	152,724	7,447	7,069	6,691	6,313
152,725	152,824	7,457	7,079	6,701	6,323
152,825	152,924	7,466	7,088	6,710	6,332
152,925	153,024	7,475	7,097	6,719	6,341
153,025	153,124	7,485	7,107	6,729	6,351
153,125	153,224	7,494	7,116	6,738	6,360
153,225	153,324	7,503	7,125	6,747	6,369
153,325	153,424	7,512	7,134	6,756	6,378
153,425	153,524	7,522	7,144	6,766	6,388
153,525	153,624	7,531	7,153	6,775	6,397
153,625	153,724	7,540	7,162	6,784	6,406
153,725	153,824	7,550	7,172	6,794	6,416
153,825	153,924	7,559	7,181	6,803	6,425
153,925	154,024	7,568	7,190	6,812	6,434
154,025	154,124	7,578	7,200	6,822	6,444
154,125	154,224	7,587	7,209	6,831	6,453
154,225	154,324	7,596	7,218	6,840	6,462
154,325	154,424	7,605	7,227	6,849	6,471
154,425	154,524	7,615	7,237	6,859	6,481
154,525	154,624	7,624	7,246	6,868	6,490
154,625	154,724	7,633	7,255	6,877	6,499
154,725	154,824	7,643	7,265	6,887	6,509
154,825	154,924	7,652	7,274	6,896	6,518
154,925	155,024	7,661	7,283	6,905	6,527
155,025	155,124	7,671	7,293	6,915	6,537
155,125	155,224	7,680	7,302	6,924	6,546
155,225	155,324	7,689	7,311	6,933	6,555
155,325	155,424	7,698	7,320	6,942	6,564
155,425	155,524	7,708	7,330	6,952	6,574
155,525	155,624	7,717	7,339	6,961	6,583
155,625	155,724	7,726	7,348	6,970	6,592
155,725	155,824	7,736	7,358	6,980	6,602
155,825	155,924	7,745	7,367	6,989	6,611
155,925	156,024	7,754	7,376	6,998	6,620
156,025	156,124	7,764	7,386	7,008	6,630
156,125	156,224	7,773	7,395	7,017	6,639
156,225	156,324	7,782	7,404	7,026	6,648
156,325	156,424	7,791	7,413	7,035	6,657
156,425	156,524	7,801	7,423	7,045	6,667

At Least	But not over	0	1	2	3
156,525	156,624	7,810	7,432	7,054	6,676
156,625	156,724	7,819	7,441	7,063	6,685
156,725	156,824	7,829	7,451	7,073	6,695
156,825	156,924	7,838	7,460	7,082	6,704
156,925	157,024	7,847	7,469	7,091	6,713
157,025	157,124	7,857	7,479	7,101	6,723
157,125	157,224	7,866	7,488	7,110	6,732
157,225	157,324	7,875	7,497	7,119	6,741
157,325	157,424	7,884	7,506	7,128	6,750
157,425	157,524	7,894	7,516	7,138	6,760
157,525	157,624	7,903	7,525	7,147	6,769
157,625	157,724	7,912	7,534	7,156	6,778
157,725	157,824	7,922	7,544	7,166	6,788
157,825	157,924	7,931	7,553	7,175	6,797
157,925	158,024	7,940	7,562	7,184	6,806
158,025	158,124	7,950	7,572	7,194	6,816
158,125	158,224	7,959	7,581	7,203	6,825
158,225	158,324	7,968	7,590	7,212	6,834
158,325	158,424	7,977	7,599	7,221	6,843
158,425	158,524	7,987	7,609	7,231	6,853
158,525	158,624	7,996	7,618	7,240	6,862
158,625	158,724	8,005	7,627	7,249	6,871
158,725	158,824	8,015	7,637	7,259	6,881
158,825	158,924	8,024	7,646	7,268	6,890
158,925	159,024	8,033	7,655	7,277	6,899
159,025	159,124	8,043	7,665	7,287	6,909
159,125	159,224	8,052	7,674	7,296	6,918
159,225	159,324	8,061	7,683	7,305	6,927
159,325	159,424	8,070	7,692	7,314	6,936
159,425	159,524	8,080	7,702	7,324	6,946
159,525	159,624	8,089	7,711	7,333	6,955
159,625	159,724	8,098	7,720	7,342	6,964
159,725	159,824	8,108	7,730	7,352	6,974
159,825	159,924	8,117	7,739	7,361	6,983
159,925	160,024	8,126	7,748	7,370	6,992
160,025	160,124	8,136	7,758	7,380	7,002
160,125	160,224	8,145	7,767	7,389	7,011
160,225	160,324	8,154	7,776	7,398	7,020
160,325	160,424	8,163	7,785	7,407	7,029
160,425	160,524	8,173	7,795	7,417	7,039
160,525	160,624	8,182	7,804	7,426	7,048
160,625	160,724	8,191	7,813	7,435	7,057
160,725	160,824	8,201	7,823	7,445	7,067
160,825	160,924	8,210	7,832	7,454	7,076
160,925	161,024	8,219	7,841	7,463	7,085
161,025	161,124	8,229	7,851	7,473	7,095
161,125	161,224	8,238	7,860	7,482	7,104
161,225	161,324	8,247	7,869	7,491	7,113
161,325	161,424	8,256	7,878	7,500	7,122
161,425	161,524	8,266	7,888	7,510	7,132
161,525	161,624	8,275	7,897	7,519	7,141
161,625	161,724	8,284	7,906	7,528	7,150
161,725	161,824	8,294	7,916	7,538	7,160
161,825	161,924	8,303	7,925	7,547	7,169
161,925	162,024	8,312	7,934	7,556	7,178

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er) *(continued)*

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

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
162,025	162,124	8,322	7,944	7,566	7,188
162,125	162,224	8,331	7,953	7,575	7,197
162,225	162,324	8,340	7,962	7,584	7,206
162,325	162,424	8,349	7,971	7,593	7,215
162,425	162,524	8,359	7,981	7,603	7,225
162,525	162,624	8,368	7,990	7,612	7,234
162,625	162,724	8,377	7,999	7,621	7,243
162,725	162,824	8,387	8,009	7,631	7,253
162,825	162,924	8,396	8,018	7,640	7,262
162,925	163,024	8,405	8,027	7,649	7,271
163,025	163,124	8,415	8,037	7,659	7,281
163,125	163,224	8,424	8,046	7,668	7,290
163,225	163,324	8,433	8,055	7,677	7,299
163,325	163,424	8,442	8,064	7,686	7,308
163,425	163,524	8,452	8,074	7,696	7,318
163,525	163,624	8,461	8,083	7,705	7,327
163,625	163,724	8,470	8,092	7,714	7,336
163,725	163,824	8,480	8,102	7,724	7,346
163,825	163,924	8,489	8,111	7,733	7,355
163,925	164,024	8,498	8,120	7,742	7,364
164,025	164,124	8,508	8,130	7,752	7,374
164,125	164,224	8,517	8,139	7,761	7,383
164,225	164,324	8,526	8,148	7,770	7,392
164,325	164,424	8,535	8,157	7,779	7,401
164,425	164,524	8,545	8,167	7,789	7,411
164,525	164,624	8,554	8,176	7,798	7,420
164,625	164,724	8,563	8,185	7,807	7,429
164,725	164,824	8,573	8,195	7,817	7,439
164,825	164,924	8,582	8,204	7,826	7,448
164,925	165,024	8,591	8,213	7,835	7,457
165,025	165,124	8,601	8,223	7,845	7,467
165,125	165,224	8,610	8,232	7,854	7,476
165,225	165,324	8,619	8,241	7,863	7,485
165,325	165,424	8,628	8,250	7,872	7,494
165,425	165,524	8,638	8,260	7,882	7,504
165,525	165,624	8,647	8,269	7,891	7,513
165,625	165,724	8,656	8,278	7,900	7,522
165,725	165,824	8,666	8,288	7,910	7,532
165,825	165,924	8,675	8,297	7,919	7,541
165,925	166,024	8,684	8,306	7,928	7,550
166,025	166,124	8,694	8,316	7,938	7,560
166,125	166,224	8,703	8,325	7,947	7,569
166,225	166,324	8,712	8,334	7,956	7,578
166,325	166,424	8,721	8,343	7,965	7,587
166,425	166,524	8,731	8,353	7,975	7,597
166,525	166,624	8,740	8,362	7,984	7,606
166,625	166,724	8,749	8,371	7,993	7,615
166,725	166,824	8,759	8,381	8,003	7,625
166,825	166,924	8,768	8,390	8,012	7,634
166,925	167,024	8,777	8,399	8,021	7,643
167,025	167,124	8,787	8,409	8,031	7,653
167,125	167,224	8,796	8,418	8,040	7,662
167,225	167,324	8,805	8,427	8,049	7,671
167,325	167,424	8,814	8,436	8,058	7,680
167,425	167,524	8,824	8,446	8,068	7,690
167,525	167,624	8,833	8,455	8,077	7,699
167,625	167,724	8,842	8,464	8,086	7,708
167,725	167,824	8,852	8,474	8,096	7,718
167,825	167,924	8,861	8,483	8,105	7,727
167,925	168,024	8,870	8,492	8,114	7,736
168,025	168,124	8,880	8,502	8,124	7,746
168,125	168,224	8,889	8,511	8,133	7,755
168,225	168,324	8,898	8,520	8,142	7,764
168,325	168,424	8,907	8,529	8,151	7,773
168,425	168,524	8,917	8,539	8,161	7,783
168,525	168,624	8,926	8,548	8,170	7,792
168,625	168,724	8,935	8,557	8,179	7,801
168,725	168,824	8,945	8,567	8,189	7,811
168,825	168,924	8,954	8,576	8,198	7,820
168,925	169,024	8,963	8,585	8,207	7,829
169,025	169,124	8,973	8,595	8,217	7,839
169,125	169,224	8,982	8,604	8,226	7,848
169,225	169,324	8,991	8,613	8,235	7,857
169,325	169,424	9,000	8,622	8,244	7,866
169,425	169,524	9,010	8,632	8,254	7,876
169,525	169,624	9,019	8,641	8,263	7,885
169,625	169,724	9,028	8,650	8,272	7,894
169,725	169,824	9,038	8,660	8,282	7,904
169,825	169,924	9,047	8,669	8,291	7,913
169,925	170,024	9,056	8,678	8,300	7,922
170,025	170,124	9,066	8,688	8,310	7,932
170,125	170,224	9,075	8,697	8,319	7,941
170,225	170,324	9,084	8,706	8,328	7,950
170,325	170,424	9,093	8,715	8,337	7,959
170,425	170,524	9,103	8,725	8,347	7,969
170,525	170,624	9,112	8,734	8,356	7,978
170,625	170,724	9,121	8,743	8,365	7,987
170,725	170,824	9,131	8,753	8,375	7,997
170,825	170,924	9,140	8,762	8,384	8,006
170,925	171,024	9,149	8,771	8,393	8,015
171,025	171,124	9,159	8,781	8,403	8,025
171,125	171,224	9,168	8,790	8,412	8,034
171,225	171,324	9,177	8,799	8,421	8,043
171,325	171,424	9,186	8,808	8,430	8,052
171,425	171,524	9,196	8,818	8,440	8,062
171,525	171,624	9,205	8,827	8,449	8,071
171,625	171,724	9,214	8,836	8,458	8,080
171,725	171,824	9,224	8,846	8,468	8,090
171,825	171,924	9,233	8,855	8,477	8,099
171,925	172,024	9,242	8,864	8,486	8,108
172,025	172,124	9,252	8,874	8,496	8,118
172,125	172,224	9,261	8,883	8,505	8,127
172,225	172,324	9,270	8,892	8,514	8,136
172,325	172,424	9,279	8,901	8,523	8,145
172,425	172,524	9,289	8,911	8,533	8,155
172,525	172,624	9,298	8,920	8,542	8,164
172,625	172,724	9,307	8,929	8,551	8,173
172,725	172,824	9,317	8,939	8,561	8,183
172,825	172,924	9,326	8,948	8,570	8,192
172,925	173,024	9,335	8,957	8,579	8,201
173,025	173,124	9,345	8,967	8,589	8,211
173,125	173,224	9,354	8,976	8,598	8,220
173,225	173,324	9,363	8,985	8,607	8,229
173,325	173,424	9,372	8,994	8,616	8,238
173,425	173,524	9,382	9,004	8,626	8,248
173,525	173,624	9,391	9,013	8,635	8,257
173,625	173,724	9,400	9,022	8,644	8,266
173,725	173,824	9,410	9,032	8,654	8,276
173,825	173,924	9,419	9,041	8,663	8,285
173,925	174,024	9,428	9,050	8,672	8,294
174,025	174,124	9,438	9,060	8,682	8,304
174,125	174,224	9,447	9,069	8,691	8,313
174,225	174,324	9,456	9,078	8,700	8,322
174,325	174,424	9,465	9,087	8,709	8,331
174,425	174,524	9,475	9,097	8,719	8,341
174,525	174,624	9,484	9,106	8,728	8,350
174,625	174,724	9,493	9,115	8,737	8,359
174,725	174,824	9,503	9,125	8,747	8,369
174,825	174,924	9,512	9,134	8,756	8,378
174,925	175,024	9,521	9,143	8,765	8,387
175,025	175,124	9,531	9,153	8,775	8,397
175,125	175,224	9,540	9,162	8,784	8,406
175,225	175,324	9,549	9,171	8,793	8,415
175,325	175,424	9,558	9,180	8,802	8,424
175,425	175,524	9,568	9,190	8,812	8,434
175,525	175,624	9,577	9,199	8,821	8,443
175,625	175,724	9,586	9,208	8,830	8,452
175,725	175,824	9,596	9,218	8,840	8,462
175,825	175,924	9,605	9,227	8,849	8,471
175,925	176,024	9,614	9,236	8,858	8,480
176,025	176,124	9,624	9,246	8,868	8,490
176,125	176,224	9,633	9,255	8,877	8,499
176,225	176,324	9,642	9,264	8,886	8,508
176,325	176,424	9,651	9,273	8,895	8,517
176,425	176,524	9,661	9,283	8,905	8,527
176,525	176,624	9,670	9,292	8,914	8,536
176,625	176,724	9,679	9,301	8,923	8,545
176,725	176,824	9,689	9,311	8,933	8,555
176,825	176,924	9,698	9,320	8,942	8,564
176,925	177,024	9,707	9,329	8,951	8,573
177,025	177,124	9,717	9,339	8,961	8,583
177,125	177,224	9,726	9,348	8,970	8,592
177,225	177,324	9,735	9,357	8,979	8,601
177,325	177,424	9,744	9,366	8,988	8,610
177,425	177,524	9,754	9,376	8,998	8,620
177,525	177,624	9,763	9,385	9,007	8,629
177,625	177,724	9,772	9,394	9,016	8,638
177,725	177,824	9,782	9,404	9,026	8,648
177,825	177,924	9,791	9,413	9,035	8,657
177,925	178,024	9,800	9,422	9,044	8,666
178,025	178,124	9,810	9,432	9,054	8,676
178,125	178,224	9,819	9,441	9,063	8,685
178,225	178,324	9,828	9,450	9,072	8,694
178,325	178,424	9,837	9,459	9,081	8,703
178,425	178,524	9,847	9,469	9,091	8,713

2019 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Widow(er)

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

(continued)

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
178,525	178,624	9,856	9,478	9,100	8,722
178,625	178,724	9,865	9,487	9,109	8,731
178,725	178,824	9,875	9,497	9,119	8,741
178,825	178,924	9,884	9,506	9,128	8,750
178,925	179,024	9,893	9,515	9,137	8,759
179,025	179,124	9,903	9,525	9,147	8,769
179,125	179,224	9,912	9,534	9,156	8,778
179,225	179,324	9,921	9,543	9,165	8,787
179,325	179,424	9,930	9,552	9,174	8,796
179,425	179,524	9,940	9,562	9,184	8,806
179,525	179,624	9,949	9,571	9,193	8,815
179,625	179,724	9,958	9,580	9,202	8,824
179,725	179,824	9,968	9,590	9,212	8,834
179,825	179,924	9,977	9,599	9,221	8,843
179,925	180,024	9,986	9,608	9,230	8,852
180,025	180,124	9,996	9,618	9,240	8,862
180,125	180,224	10,005	9,627	9,249	8,871
180,225	180,324	10,014	9,636	9,258	8,880
180,325	180,424	10,023	9,645	9,267	8,889
180,425	180,524	10,033	9,655	9,277	8,899
180,525	180,624	10,042	9,664	9,286	8,908
180,625	180,724	10,051	9,673	9,295	8,917
180,725	180,824	10,061	9,683	9,305	8,927
180,825	180,924	10,070	9,692	9,314	8,936
180,925	181,024	10,079	9,701	9,323	8,945
181,025	181,124	10,089	9,711	9,333	8,955
181,125	181,224	10,098	9,720	9,342	8,964
181,225	181,324	10,107	9,729	9,351	8,973
181,325	181,424	10,116	9,738	9,360	8,982
181,425	181,524	10,126	9,748	9,370	8,992
181,525	181,624	10,135	9,757	9,379	9,001
181,625	181,724	10,144	9,766	9,388	9,010
181,725	181,824	10,154	9,776	9,398	9,020
181,825	181,924	10,163	9,785	9,407	9,029
181,925	182,024	10,172	9,794	9,416	9,038
182,025	182,124	10,182	9,804	9,426	9,048
182,125	182,224	10,191	9,813	9,435	9,057
182,225	182,324	10,200	9,822	9,444	9,066
182,325	182,424	10,209	9,831	9,453	9,075
182,425	182,524	10,219	9,841	9,463	9,085
182,525	182,624	10,228	9,850	9,472	9,094
182,625	182,724	10,237	9,859	9,481	9,103
182,725	182,824	10,247	9,869	9,491	9,113
182,825	182,924	10,256	9,878	9,500	9,122
182,925	183,024	10,265	9,887	9,509	9,131
183,025	183,124	10,275	9,897	9,519	9,141
183,125	183,224	10,284	9,906	9,528	9,150
183,225	183,324	10,293	9,915	9,537	9,159
183,325	183,424	10,302	9,924	9,546	9,168
183,425	183,524	10,312	9,934	9,556	9,178
183,525	183,624	10,321	9,943	9,565	9,187
183,625	183,724	10,330	9,952	9,574	9,196
183,725	183,824	10,340	9,962	9,584	9,206
183,825	183,924	10,349	9,971	9,593	9,215
183,925	184,024	10,358	9,980	9,602	9,224

If Your Income Is… At Least	But not over	0	1	2	3
184,025	184,124	10,368	9,990	9,612	9,234
184,125	184,224	10,377	9,999	9,621	9,243
184,225	184,324	10,386	10,008	9,630	9,252
184,325	184,424	10,395	10,017	9,639	9,261
184,425	184,524	10,405	10,027	9,649	9,271
184,525	184,624	10,414	10,036	9,658	9,280
184,625	184,724	10,423	10,045	9,667	9,289
184,725	184,824	10,433	10,055	9,677	9,299
184,825	184,924	10,442	10,064	9,686	9,308
184,925	185,024	10,451	10,073	9,695	9,317
185,025	185,124	10,461	10,083	9,705	9,327
185,125	185,224	10,470	10,092	9,714	9,336
185,225	185,324	10,479	10,101	9,723	9,345
185,325	185,424	10,488	10,110	9,732	9,354
185,425	185,524	10,498	10,120	9,742	9,364
185,525	185,624	10,507	10,129	9,751	9,373
185,625	185,724	10,516	10,138	9,760	9,382
185,725	185,824	10,526	10,148	9,770	9,392
185,825	185,924	10,535	10,157	9,779	9,401
185,925	186,024	10,544	10,166	9,788	9,410
186,025	186,124	10,554	10,176	9,798	9,420
186,125	186,224	10,563	10,185	9,807	9,429
186,225	186,324	10,572	10,194	9,816	9,438
186,325	186,424	10,581	10,203	9,825	9,447
186,425	186,524	10,591	10,213	9,835	9,457
186,525	186,624	10,600	10,222	9,844	9,466
186,625	186,724	10,609	10,231	9,853	9,475
186,725	186,824	10,619	10,241	9,863	9,485
186,825	186,924	10,628	10,250	9,872	9,494
186,925	187,024	10,637	10,259	9,881	9,503
187,025	187,124	10,647	10,269	9,891	9,513
187,125	187,224	10,656	10,278	9,900	9,522
187,225	187,324	10,665	10,287	9,909	9,531
187,325	187,424	10,674	10,296	9,918	9,540
187,425	187,524	10,684	10,306	9,928	9,550
187,525	187,624	10,693	10,315	9,937	9,559
187,625	187,724	10,702	10,324	9,946	9,568
187,725	187,824	10,712	10,334	9,956	9,578
187,825	187,924	10,721	10,343	9,965	9,587
187,925	188,024	10,730	10,352	9,974	9,596
188,025	188,124	10,740	10,362	9,984	9,606
188,125	188,224	10,749	10,371	9,993	9,615
188,225	188,324	10,758	10,380	10,002	9,624
188,325	188,424	10,767	10,389	10,011	9,633
188,425	188,524	10,777	10,399	10,021	9,643
188,525	188,624	10,786	10,408	10,030	9,652
188,625	188,724	10,795	10,417	10,039	9,661
188,725	188,824	10,805	10,427	10,049	9,671
188,825	188,924	10,814	10,436	10,058	9,680
188,925	189,024	10,823	10,445	10,067	9,689
189,025	189,124	10,833	10,455	10,077	9,699
189,125	189,224	10,842	10,464	10,086	9,708
189,225	189,324	10,851	10,473	10,095	9,717
189,325	189,424	10,860	10,482	10,104	9,726
189,425	189,524	10,870	10,492	10,114	9,736

If Your Income Is… At Least	But not over	0	1	2	3
189,525	189,624	10,879	10,501	10,123	9,745
189,625	189,724	10,888	10,510	10,132	9,754
189,725	189,824	10,898	10,520	10,142	9,764
189,825	189,924	10,907	10,529	10,151	9,773
189,925	190,024	10,916	10,538	10,160	9,782
190,025	190,124	10,926	10,548	10,170	9,792
190,125	190,224	10,935	10,557	10,179	9,801
190,225	190,324	10,944	10,566	10,188	9,810
190,325	190,424	10,953	10,575	10,197	9,819
190,425	190,524	10,963	10,585	10,207	9,829
190,525	190,624	10,972	10,594	10,216	9,838
190,625	190,724	10,981	10,603	10,225	9,847
190,725	190,824	10,991	10,613	10,235	9,857
190,825	190,924	11,000	10,622	10,244	9,866
190,925	191,024	11,009	10,631	10,253	9,875
191,025	191,124	11,019	10,641	10,263	9,885
191,125	191,224	11,028	10,650	10,272	9,894
191,225	191,324	11,037	10,659	10,281	9,903
191,325	191,424	11,046	10,668	10,290	9,912
191,425	191,524	11,056	10,678	10,300	9,922
191,525	191,624	11,065	10,687	10,309	9,931
191,625	191,724	11,074	10,696	10,318	9,940
191,725	191,824	11,084	10,706	10,328	9,950
191,825	191,924	11,093	10,715	10,337	9,959
191,925	192,024	11,102	10,724	10,346	9,968
192,025	192,124	11,112	10,734	10,356	9,978
192,125	192,224	11,121	10,743	10,365	9,987
192,225	192,324	11,130	10,752	10,374	9,996
192,325	192,424	11,139	10,761	10,383	10,005
192,425	192,524	11,149	10,771	10,393	10,015
192,525	192,624	11,158	10,780	10,402	10,024
192,625	192,724	11,167	10,789	10,411	10,033
192,725	192,824	11,177	10,799	10,421	10,043
192,825	192,924	11,186	10,808	10,430	10,052
192,925	193,024	11,195	10,817	10,439	10,061
193,025	193,124	11,205	10,827	10,449	10,071
193,125	193,224	11,214	10,836	10,458	10,080
193,225	193,324	11,223	10,845	10,467	10,089
193,325	193,424	11,232	10,854	10,476	10,098
193,425	193,524	11,242	10,864	10,486	10,108
193,525	193,624	11,251	10,873	10,495	10,117
193,625	193,724	11,260	10,882	10,504	10,126
193,725	193,824	11,270	10,892	10,514	10,136
193,825	193,924	11,279	10,901	10,523	10,145
193,925	194,024	11,288	10,910	10,532	10,154
194,025	194,124	11,298	10,920	10,542	10,164
194,125	194,224	11,307	10,929	10,551	10,173
194,225	194,324	11,316	10,938	10,560	10,182
194,325	194,424	11,325	10,947	10,569	10,191
194,425	194,524	11,335	10,957	10,579	10,201
194,525	194,624	11,344	10,966	10,588	10,210
194,625	194,724	11,353	10,975	10,597	10,219
194,725	194,824	11,363	10,985	10,607	10,229
194,825	194,924	11,372	10,994	10,616	10,238
194,925	195,024	11,381	11,003	10,625	10,247

Continued on next page.

This table gives you credit of $9,074 for your standard deduction, $244 for your personal exemption credit, and $378 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
195,025	195,124	11,391	11,013	10,635	10,257
195,125	195,224	11,400	11,022	10,644	10,266
195,225	195,324	11,409	11,031	10,653	10,275
195,325	195,424	11,418	11,040	10,662	10,284
195,425	195,524	11,428	11,050	10,672	10,294
195,525	195,624	11,437	11,059	10,681	10,303
195,625	195,724	11,446	11,068	10,690	10,312
195,725	195,824	11,456	11,078	10,700	10,322
195,825	195,924	11,465	11,087	10,709	10,331
195,925	196,024	11,474	11,096	10,718	10,340
196,025	196,124	11,484	11,106	10,728	10,350
196,125	196,224	11,493	11,115	10,737	10,359
196,225	196,324	11,502	11,124	10,746	10,368
196,325	196,424	11,511	11,133	10,755	10,377
196,425	196,524	11,521	11,143	10,765	10,387
196,525	196,624	11,530	11,152	10,774	10,396
196,625	196,724	11,539	11,161	10,783	10,405
196,725	196,824	11,549	11,171	10,793	10,415
196,825	196,924	11,558	11,180	10,802	10,424
196,925	197,024	11,567	11,189	10,811	10,433
197,025	197,124	11,577	11,199	10,821	10,443
197,125	197,224	11,586	11,208	10,830	10,452
197,225	197,324	11,595	11,217	10,839	10,461
197,325	197,424	11,604	11,226	10,848	10,470
197,425	197,524	11,614	11,236	10,858	10,480
197,525	197,624	11,623	11,245	10,867	10,489
197,625	197,724	11,632	11,254	10,876	10,498
197,725	197,824	11,642	11,264	10,886	10,508
197,825	197,924	11,651	11,273	10,895	10,517
197,925	198,024	11,660	11,282	10,904	10,526
198,025	198,124	11,670	11,292	10,914	10,536
198,125	198,224	11,679	11,301	10,923	10,545
198,225	198,324	11,688	11,310	10,932	10,554
198,325	198,424	11,697	11,319	10,941	10,563
198,425	198,524	11,707	11,329	10,951	10,573

At Least	But not over	0	1	2	3
198,525	198,624	11,716	11,338	10,960	10,582
198,625	198,724	11,725	11,347	10,969	10,591
198,725	198,824	11,735	11,357	10,979	10,601
198,825	198,924	11,744	11,366	10,988	10,610
198,925	199,024	11,753	11,375	10,997	10,619
199,025	199,124	11,763	11,385	11,007	10,629
199,125	199,224	11,772	11,394	11,016	10,638
199,225	199,324	11,781	11,403	11,025	10,647
199,325	199,424	11,790	11,412	11,034	10,656
199,425	199,524	11,800	11,422	11,044	10,666
199,525	199,624	11,809	11,431	11,053	10,675
199,625	199,724	11,818	11,440	11,062	10,684
199,725	199,824	11,828	11,450	11,072	10,694
199,825	199,924	11,837	11,459	11,081	10,703
199,925	200,000	11,846	11,468	11,090	10,712

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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Visit our website:

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This table gives you credit of $9,074 for your standard deduction, $122 for your personal exemption credit, and $378 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	21,324	0	0	0	0	26,725	26,824	56	0	0	0	32,225	32,324	166	0	0	0
21,325	21,424	1	0	0	0	26,825	26,924	58	0	0	0	32,325	32,424	168	0	0	0
21,425	21,524	2	0	0	0	26,925	27,024	60	0	0	0	32,425	32,524	170	0	0	0
21,525	21,624	3	0	0	0	27,025	27,124	62	0	0	0	32,525	32,624	172	0	0	0
21,625	21,724	4	0	0	0	27,125	27,224	64	0	0	0	32,625	32,724	174	0	0	0
21,725	21,824	5	0	0	0	27,225	27,324	66	0	0	0	32,725	32,824	176	0	0	0
21,825	21,924	6	0	0	0	27,325	27,424	68	0	0	0	32,825	32,924	178	0	0	0
21,925	22,024	7	0	0	0	27,425	27,524	70	0	0	0	32,925	33,024	180	0	0	0
22,025	22,124	8	0	0	0	27,525	27,624	72	0	0	0	33,025	33,124	182	0	0	0
22,125	22,224	9	0	0	0	27,625	27,724	74	0	0	0	33,125	33,224	184	0	0	0
22,225	22,324	10	0	0	0	27,725	27,824	76	0	0	0	33,225	33,324	186	0	0	0
22,325	22,424	11	0	0	0	27,825	27,924	78	0	0	0	33,325	33,424	188	0	0	0
22,425	22,524	12	0	0	0	27,925	28,024	80	0	0	0	33,425	33,524	190	0	0	0
22,525	22,624	13	0	0	0	28,025	28,124	82	0	0	0	33,525	33,624	192	0	0	0
22,625	22,724	14	0	0	0	28,125	28,224	84	0	0	0	33,625	33,724	194	0	0	0
22,725	22,824	15	0	0	0	28,225	28,324	86	0	0	0	33,725	33,824	196	0	0	0
22,825	22,924	16	0	0	0	28,325	28,424	88	0	0	0	33,825	33,924	198	0	0	0
22,925	23,024	17	0	0	0	28,425	28,524	90	0	0	0	33,925	34,024	200	0	0	0
23,025	23,124	18	0	0	0	28,525	28,624	92	0	0	0	34,025	34,124	202	0	0	0
23,125	23,224	19	0	0	0	28,625	28,724	94	0	0	0	34,125	34,224	204	0	0	0
23,225	23,324	20	0	0	0	28,725	28,824	96	0	0	0	34,225	34,324	206	0	0	0
23,325	23,424	21	0	0	0	28,825	28,924	98	0	0	0	34,325	34,424	208	0	0	0
23,425	23,524	22	0	0	0	28,925	29,024	100	0	0	0	34,425	34,524	210	0	0	0
23,525	23,624	23	0	0	0	29,025	29,124	102	0	0	0	34,525	34,624	212	0	0	0
23,625	23,724	24	0	0	0	29,125	29,224	104	0	0	0	34,625	34,724	214	0	0	0
23,725	23,824	25	0	0	0	29,225	29,324	106	0	0	0	34,725	34,824	216	0	0	0
23,825	23,924	26	0	0	0	29,325	29,424	108	0	0	0	34,825	34,924	218	0	0	0
23,925	24,024	27	0	0	0	29,425	29,524	110	0	0	0	34,925	35,024	220	0	0	0
24,025	24,124	28	0	0	0	29,525	29,624	112	0	0	0	35,025	35,124	222	0	0	0
24,125	24,224	29	0	0	0	29,625	29,724	114	0	0	0	35,125	35,224	224	0	0	0
24,225	24,324	30	0	0	0	29,725	29,824	116	0	0	0	35,225	35,324	226	0	0	0
24,325	24,424	31	0	0	0	29,825	29,924	118	0	0	0	35,325	35,424	228	0	0	0
24,425	24,524	32	0	0	0	29,925	30,024	120	0	0	0	35,425	35,524	230	0	0	0
24,525	24,624	33	0	0	0	30,025	30,124	122	0	0	0	35,525	35,624	232	0	0	0
24,625	24,724	34	0	0	0	30,125	30,224	124	0	0	0	35,625	35,724	234	0	0	0
24,725	24,824	35	0	0	0	30,225	30,324	126	0	0	0	35,725	35,824	236	0	0	0
24,825	24,924	36	0	0	0	30,325	30,424	128	0	0	0	35,825	35,924	238	0	0	0
24,925	25,024	37	0	0	0	30,425	30,524	130	0	0	0	35,925	36,024	240	0	0	0
25,025	25,124	38	0	0	0	30,525	30,624	132	0	0	0	36,025	36,124	242	0	0	0
25,125	25,224	39	0	0	0	30,625	30,724	134	0	0	0	36,125	36,224	244	0	0	0
25,225	25,324	40	0	0	0	30,725	30,824	136	0	0	0	36,225	36,324	246	0	0	0
25,325	25,424	41	0	0	0	30,825	30,924	138	0	0	0	36,325	36,424	248	0	0	0
25,425	25,524	42	0	0	0	30,925	31,024	140	0	0	0	36,425	36,524	250	0	0	0
25,525	25,624	43	0	0	0	31,025	31,124	142	0	0	0	36,525	36,624	252	0	0	0
25,625	25,724	44	0	0	0	31,125	31,224	144	0	0	0	36,625	36,724	254	0	0	0
25,725	25,824	45	0	0	0	31,225	31,324	146	0	0	0	36,725	36,824	256	0	0	0
25,825	25,924	46	0	0	0	31,325	31,424	148	0	0	0	36,825	36,924	258	0	0	0
25,925	26,024	47	0	0	0	31,425	31,524	150	0	0	0	36,925	37,024	260	0	0	0
26,025	26,124	48	0	0	0	31,525	31,624	152	0	0	0	37,025	37,124	262	0	0	0
26,125	26,224	49	0	0	0	31,625	31,724	154	0	0	0	37,125	37,224	264	0	0	0
26,225	26,324	50	0	0	0	31,725	31,824	156	0	0	0	37,225	37,324	266	0	0	0
26,325	26,424	51	0	0	0	31,825	31,924	158	0	0	0	37,325	37,424	268	0	0	0
26,425	26,524	52	0	0	0	31,925	32,024	160	0	0	0	37,425	37,524	270	0	0	0
26,525	26,624	53	0	0	0	32,025	32,124	162	0	0	0	37,525	37,624	272	0	0	0
26,625	26,724	54	0	0	0	32,125	32,224	164	0	0	0	37,625	37,724	274	0	0	0

2019 California 2EZ Table

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

Head of Household

(continued)

This table gives you credit of $9,074 for your standard deduction, $122 for your personal exemption credit, and $378 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
37,725	37,824	276	0	0	0
37,825	37,924	278	0	0	0
37,925	38,024	280	0	0	0
38,025	38,124	282	0	0	0
38,125	38,224	284	0	0	0
38,225	38,324	286	0	0	0
38,325	38,424	288	0	0	0
38,425	38,524	290	0	0	0
38,525	38,624	292	0	0	0
38,625	38,724	294	0	0	0
38,725	38,824	296	0	0	0
38,825	38,924	298	0	0	0
38,925	39,024	300	0	0	0
39,025	39,124	302	0	0	0
39,125	39,224	304	0	0	0
39,225	39,324	306	0	0	0
39,325	39,424	308	0	0	0
39,425	39,524	310	0	0	0
39,525	39,624	312	0	0	0
39,625	39,724	314	0	0	0
39,725	39,824	316	0	0	0
39,825	39,924	318	0	0	0
39,925	40,024	320	0	0	0
40,025	40,124	322	0	0	0
40,125	40,224	324	0	0	0
40,225	40,324	326	0	0	0
40,325	40,424	328	0	0	0
40,425	40,524	330	0	0	0
40,525	40,624	332	0	0	0
40,625	40,724	334	0	0	0
40,725	40,824	336	0	0	0
40,825	40,924	338	0	0	0
40,925	41,024	340	0	0	0
41,025	41,124	342	0	0	0
41,125	41,224	344	0	0	0
41,225	41,324	346	0	0	0
41,325	41,424	348	0	0	0
41,425	41,524	350	0	0	0
41,525	41,624	352	0	0	0
41,625	41,724	354	0	0	0
41,725	41,824	356	0	0	0
41,825	41,924	358	0	0	0
41,925	42,024	360	0	0	0
42,025	42,124	362	0	0	0
42,125	42,224	364	0	0	0
42,225	42,324	366	0	0	0
42,325	42,424	368	0	0	0
42,425	42,524	370	0	0	0
42,525	42,624	372	0	0	0
42,625	42,724	374	0	0	0
42,725	42,824	376	0	0	0
42,825	42,924	378	0	0	0
42,925	43,024	380	2	0	0
43,025	43,124	382	4	0	0
43,125	43,224	384	6	0	0

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
43,225	43,324	386	8	0	0
43,325	43,424	388	10	0	0
43,425	43,524	390	12	0	0
43,525	43,624	392	14	0	0
43,625	43,724	394	16	0	0
43,725	43,824	396	18	0	0
43,825	43,924	398	20	0	0
43,925	44,024	400	22	0	0
44,025	44,124	402	24	0	0
44,125	44,224	404	26	0	0
44,225	44,324	406	28	0	0
44,325	44,424	408	30	0	0
44,425	44,524	410	32	0	0
44,525	44,624	412	34	0	0
44,625	44,724	414	36	0	0
44,725	44,824	416	38	0	0
44,825	44,924	418	40	0	0
44,925	45,024	420	42	0	0
45,025	45,124	422	44	0	0
45,125	45,224	424	46	0	0
45,225	45,324	426	48	0	0
45,325	45,424	428	50	0	0
45,425	45,524	430	52	0	0
45,525	45,624	432	54	0	0
45,625	45,724	434	56	0	0
45,725	45,824	436	58	0	0
45,825	45,924	438	60	0	0
45,925	46,024	440	62	0	0
46,025	46,124	442	64	0	0
46,125	46,224	444	66	0	0
46,225	46,324	446	68	0	0
46,325	46,424	448	70	0	0
46,425	46,524	450	72	0	0
46,525	46,624	452	74	0	0
46,625	46,724	454	76	0	0
46,725	46,824	456	78	0	0
46,825	46,924	458	80	0	0
46,925	47,024	460	82	0	0
47,025	47,124	462	84	0	0
47,125	47,224	464	86	0	0
47,225	47,324	466	88	0	0
47,325	47,424	468	90	0	0
47,425	47,524	470	92	0	0
47,525	47,624	472	94	0	0
47,625	47,724	474	96	0	0
47,725	47,824	476	98	0	0
47,825	47,924	478	100	0	0
47,925	48,024	480	102	0	0
48,025	48,124	482	104	0	0
48,125	48,224	484	106	0	0
48,225	48,324	486	108	0	0
48,325	48,424	488	110	0	0
48,425	48,524	490	112	0	0
48,525	48,624	492	114	0	0
48,625	48,724	494	116	0	0

If Your Income Is… At Least	But not over	Number of Dependents 0	1	2	3
48,725	48,824	496	118	0	0
48,825	48,924	498	120	0	0
48,925	49,024	500	122	0	0
49,025	49,124	502	124	0	0
49,125	49,224	504	126	0	0
49,225	49,324	506	128	0	0
49,325	49,424	508	130	0	0
49,425	49,524	510	132	0	0
49,525	49,624	512	134	0	0
49,625	49,724	514	136	0	0
49,725	49,824	516	138	0	0
49,825	49,924	518	140	0	0
49,925	50,024	520	142	0	0
50,025	50,124	522	144	0	0
50,125	50,224	524	146	0	0
50,225	50,324	526	148	0	0
50,325	50,424	528	150	0	0
50,425	50,524	530	152	0	0
50,525	50,624	532	154	0	0
50,625	50,724	534	156	0	0
50,725	50,824	536	158	0	0
50,825	50,924	538	160	0	0
50,925	51,024	542	164	0	0
51,025	51,124	546	168	0	0
51,125	51,224	550	172	0	0
51,225	51,324	554	176	0	0
51,325	51,424	558	180	0	0
51,425	51,524	562	184	0	0
51,525	51,624	566	188	0	0
51,625	51,724	570	192	0	0
51,725	51,824	574	196	0	0
51,825	51,924	578	200	0	0
51,925	52,024	582	204	0	0
52,025	52,124	586	208	0	0
52,125	52,224	590	212	0	0
52,225	52,324	594	216	0	0
52,325	52,424	598	220	0	0
52,425	52,524	602	224	0	0
52,525	52,624	606	228	0	0
52,625	52,724	610	232	0	0
52,725	52,824	614	236	0	0
52,825	52,924	618	240	0	0
52,925	53,024	622	244	0	0
53,025	53,124	626	248	0	0
53,125	53,224	630	252	0	0
53,225	53,324	634	256	0	0
53,325	53,424	638	260	0	0
53,425	53,524	642	264	0	0
53,525	53,624	646	268	0	0
53,625	53,724	650	272	0	0
53,725	53,824	654	276	0	0
53,825	53,924	658	280	0	0
53,925	54,024	662	284	0	0
54,025	54,124	666	288	0	0
54,125	54,224	670	292	0	0

2019 California 2EZ Table

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

Head of Household
(continued)

This table gives you credit of $9,074 for your standard deduction, $122 for your personal exemption credit, and $378 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
54,225	54,324	674	296	0	0
54,325	54,424	678	300	0	0
54,425	54,524	682	304	0	0
54,525	54,624	686	308	0	0
54,625	54,724	690	312	0	0
54,725	54,824	694	316	0	0
54,825	54,924	698	320	0	0
54,925	55,024	702	324	0	0
55,025	55,124	706	328	0	0
55,125	55,224	710	332	0	0
55,225	55,324	714	336	0	0
55,325	55,424	718	340	0	0
55,425	55,524	722	344	0	0
55,525	55,624	726	348	0	0
55,625	55,724	730	352	0	0
55,725	55,824	734	356	0	0
55,825	55,924	738	360	0	0
55,925	56,024	742	364	0	0
56,025	56,124	746	368	0	0
56,125	56,224	750	372	0	0
56,225	56,324	754	376	0	0
56,325	56,424	758	380	2	0
56,425	56,524	762	384	6	0
56,525	56,624	766	388	10	0
56,625	56,724	770	392	14	0
56,725	56,824	774	396	18	0
56,825	56,924	778	400	22	0
56,925	57,024	782	404	26	0
57,025	57,124	786	408	30	0
57,125	57,224	790	412	34	0
57,225	57,324	794	416	38	0
57,325	57,424	798	420	42	0
57,425	57,524	802	424	46	0
57,525	57,624	806	428	50	0
57,625	57,724	810	432	54	0
57,725	57,824	814	436	58	0
57,825	57,924	818	440	62	0
57,925	58,024	822	444	66	0
58,025	58,124	826	448	70	0
58,125	58,224	830	452	74	0
58,225	58,324	834	456	78	0
58,325	58,424	838	460	82	0
58,425	58,524	842	464	86	0
58,525	58,624	846	468	90	0
58,625	58,724	850	472	94	0
58,725	58,824	854	476	98	0
58,825	58,924	858	480	102	0
58,925	59,024	862	484	106	0
59,025	59,124	866	488	110	0
59,125	59,224	870	492	114	0
59,225	59,324	874	496	118	0
59,325	59,424	878	500	122	0
59,425	59,524	882	504	126	0
59,525	59,624	886	508	130	0
59,625	59,724	890	512	134	0

If Your Income Is... At Least	But not over	0	1	2	3
59,725	59,824	894	516	138	0
59,825	59,924	898	520	142	0
59,925	60,024	902	524	146	0
60,025	60,124	906	528	150	0
60,125	60,224	910	532	154	0
60,225	60,324	914	536	158	0
60,325	60,424	918	540	162	0
60,425	60,524	922	544	166	0
60,525	60,624	926	548	170	0
60,625	60,724	930	552	174	0
60,725	60,824	934	556	178	0
60,825	60,924	938	560	182	0
60,925	61,024	942	564	186	0
61,025	61,124	946	568	190	0
61,125	61,224	950	572	194	0
61,225	61,324	954	576	198	0
61,325	61,424	958	580	202	0
61,425	61,524	962	584	206	0
61,525	61,624	966	588	210	0
61,625	61,724	970	592	214	0
61,725	61,824	974	596	218	0
61,825	61,924	978	600	222	0
61,925	62,024	982	604	226	0
62,025	62,124	986	608	230	0
62,125	62,224	990	612	234	0
62,225	62,324	994	616	238	0
62,325	62,424	998	620	242	0
62,425	62,524	1,002	624	246	0
62,525	62,624	1,006	628	250	0
62,625	62,724	1,010	632	254	0
62,725	62,824	1,014	636	258	0
62,825	62,924	1,018	640	262	0
62,925	63,024	1,023	645	267	0
63,025	63,124	1,029	651	273	0
63,125	63,224	1,035	657	279	0
63,225	63,324	1,041	663	285	0
63,325	63,424	1,047	669	291	0
63,425	63,524	1,053	675	297	0
63,525	63,624	1,059	681	303	0
63,625	63,724	1,065	687	309	0
63,725	63,824	1,071	693	315	0
63,825	63,924	1,077	699	321	0
63,925	64,024	1,083	705	327	0
64,025	64,124	1,089	711	333	0
64,125	64,224	1,095	717	339	0
64,225	64,324	1,101	723	345	0
64,325	64,424	1,107	729	351	0
64,425	64,524	1,113	735	357	0
64,525	64,624	1,119	741	363	0
64,625	64,724	1,125	747	369	0
64,725	64,824	1,131	753	375	0
64,825	64,924	1,137	759	381	3
64,925	65,024	1,143	765	387	9
65,025	65,124	1,149	771	393	15
65,125	65,224	1,155	777	399	21

If Your Income Is... At Least	But not over	0	1	2	3
65,225	65,324	1,161	783	405	27
65,325	65,424	1,167	789	411	33
65,425	65,524	1,173	795	417	39
65,525	65,624	1,179	801	423	45
65,625	65,724	1,185	807	429	51
65,725	65,824	1,191	813	435	57
65,825	65,924	1,197	819	441	63
65,925	66,024	1,203	825	447	69
66,025	66,124	1,209	831	453	75
66,125	66,224	1,215	837	459	81
66,225	66,324	1,221	843	465	87
66,325	66,424	1,227	849	471	93
66,425	66,524	1,233	855	477	99
66,525	66,624	1,239	861	483	105
66,625	66,724	1,245	867	489	111
66,725	66,824	1,251	873	495	117
66,825	66,924	1,257	879	501	123
66,925	67,024	1,263	885	507	129
67,025	67,124	1,269	891	513	135
67,125	67,224	1,275	897	519	141
67,225	67,324	1,281	903	525	147
67,325	67,424	1,287	909	531	153
67,425	67,524	1,293	915	537	159
67,525	67,624	1,299	921	543	165
67,625	67,724	1,305	927	549	171
67,725	67,824	1,311	933	555	177
67,825	67,924	1,317	939	561	183
67,925	68,024	1,323	945	567	189
68,025	68,124	1,329	951	573	195
68,125	68,224	1,335	957	579	201
68,225	68,324	1,341	963	585	207
68,325	68,424	1,347	969	591	213
68,425	68,524	1,353	975	597	219
68,525	68,624	1,359	981	603	225
68,625	68,724	1,365	987	609	231
68,725	68,824	1,371	993	615	237
68,825	68,924	1,377	999	621	243
68,925	69,024	1,383	1,005	627	249
69,025	69,124	1,389	1,011	633	255
69,125	69,224	1,395	1,017	639	261
69,225	69,324	1,401	1,023	645	267
69,325	69,424	1,407	1,029	651	273
69,425	69,524	1,413	1,035	657	279
69,525	69,624	1,419	1,041	663	285
69,625	69,724	1,425	1,047	669	291
69,725	69,824	1,431	1,053	675	297
69,825	69,924	1,437	1,059	681	303
69,925	70,024	1,443	1,065	687	309
70,025	70,124	1,449	1,071	693	315
70,125	70,224	1,455	1,077	699	321
70,225	70,324	1,461	1,083	705	327
70,325	70,424	1,467	1,089	711	333
70,425	70,524	1,473	1,095	717	339
70,525	70,624	1,479	1,101	723	345
70,625	70,724	1,485	1,107	729	351

This table gives you credit of $9,074 for your standard deduction, $122 for your personal exemption credit, and $378 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	At Least	But not over	0	1	2	3	At Least	But not over	0	1	2	3
70,725	70,824	1,491	1,113	735	357	76,225	76,324	1,833	1,455	1,077	699	81,725	81,824	2,273	1,895	1,517	1,139
70,825	70,924	1,497	1,119	741	363	76,325	76,424	1,841	1,463	1,085	707	81,825	81,924	2,281	1,903	1,525	1,147
70,925	71,024	1,503	1,125	747	369	76,425	76,524	1,849	1,471	1,093	715	81,925	82,024	2,289	1,911	1,533	1,155
71,025	71,124	1,509	1,131	753	375	76,525	76,624	1,857	1,479	1,101	723	82,025	82,124	2,297	1,919	1,541	1,163
71,125	71,224	1,515	1,137	759	381	76,625	76,724	1,865	1,487	1,109	731	82,125	82,224	2,305	1,927	1,549	1,171
71,225	71,324	1,521	1,143	765	387	76,725	76,824	1,873	1,495	1,117	739	82,225	82,324	2,313	1,935	1,557	1,179
71,325	71,424	1,527	1,149	771	393	76,825	76,924	1,881	1,503	1,125	747	82,325	82,424	2,321	1,943	1,565	1,187
71,425	71,524	1,533	1,155	777	399	76,925	77,024	1,889	1,511	1,133	755	82,425	82,524	2,329	1,951	1,573	1,195
71,525	71,624	1,539	1,161	783	405	77,025	77,124	1,897	1,519	1,141	763	82,525	82,624	2,337	1,959	1,581	1,203
71,625	71,724	1,545	1,167	789	411	77,125	77,224	1,905	1,527	1,149	771	82,625	82,724	2,345	1,967	1,589	1,211
71,725	71,824	1,551	1,173	795	417	77,225	77,324	1,913	1,535	1,157	779	82,725	82,824	2,353	1,975	1,597	1,219
71,825	71,924	1,557	1,179	801	423	77,325	77,424	1,921	1,543	1,165	787	82,825	82,924	2,361	1,983	1,605	1,227
71,925	72,024	1,563	1,185	807	429	77,425	77,524	1,929	1,551	1,173	795	82,925	83,024	2,369	1,991	1,613	1,235
72,025	72,124	1,569	1,191	813	435	77,525	77,624	1,937	1,559	1,181	803	83,025	83,124	2,377	1,999	1,621	1,243
72,125	72,224	1,575	1,197	819	441	77,625	77,724	1,945	1,567	1,189	811	83,125	83,224	2,385	2,007	1,629	1,251
72,225	72,324	1,581	1,203	825	447	77,725	77,824	1,953	1,575	1,197	819	83,225	83,324	2,393	2,015	1,637	1,259
72,325	72,424	1,587	1,209	831	453	77,825	77,924	1,961	1,583	1,205	827	83,325	83,424	2,401	2,023	1,645	1,267
72,425	72,524	1,593	1,215	837	459	77,925	78,024	1,969	1,591	1,213	835	83,425	83,524	2,409	2,031	1,653	1,275
72,525	72,624	1,599	1,221	843	465	78,025	78,124	1,977	1,599	1,221	843	83,525	83,624	2,417	2,039	1,661	1,283
72,625	72,724	1,605	1,227	849	471	78,125	78,224	1,985	1,607	1,229	851	83,625	83,724	2,425	2,047	1,669	1,291
72,725	72,824	1,611	1,233	855	477	78,225	78,324	1,993	1,615	1,237	859	83,725	83,824	2,433	2,055	1,677	1,299
72,825	72,924	1,617	1,239	861	483	78,325	78,424	2,001	1,623	1,245	867	83,825	83,924	2,441	2,063	1,685	1,307
72,925	73,024	1,623	1,245	867	489	78,425	78,524	2,009	1,631	1,253	875	83,925	84,024	2,449	2,071	1,693	1,315
73,025	73,124	1,629	1,251	873	495	78,525	78,624	2,017	1,639	1,261	883	84,025	84,124	2,457	2,079	1,701	1,323
73,125	73,224	1,635	1,257	879	501	78,625	78,724	2,025	1,647	1,269	891	84,125	84,224	2,465	2,087	1,709	1,331
73,225	73,324	1,641	1,263	885	507	78,725	78,824	2,033	1,655	1,277	899	84,225	84,324	2,473	2,095	1,717	1,339
73,325	73,424	1,647	1,269	891	513	78,825	78,924	2,041	1,663	1,285	907	84,325	84,424	2,481	2,103	1,725	1,347
73,425	73,524	1,653	1,275	897	519	78,925	79,024	2,049	1,671	1,293	915	84,425	84,524	2,489	2,111	1,733	1,355
73,525	73,624	1,659	1,281	903	525	79,025	79,124	2,057	1,679	1,301	923	84,525	84,624	2,497	2,119	1,741	1,363
73,625	73,724	1,665	1,287	909	531	79,125	79,224	2,065	1,687	1,309	931	84,625	84,724	2,505	2,127	1,749	1,371
73,725	73,824	1,671	1,293	915	537	79,225	79,324	2,073	1,695	1,317	939	84,725	84,824	2,513	2,135	1,757	1,379
73,825	73,924	1,677	1,299	921	543	79,325	79,424	2,081	1,703	1,325	947	84,825	84,924	2,521	2,143	1,765	1,387
73,925	74,024	1,683	1,305	927	549	79,425	79,524	2,089	1,711	1,333	955	84,925	85,024	2,529	2,151	1,773	1,395
74,025	74,124	1,689	1,311	933	555	79,525	79,624	2,097	1,719	1,341	963	85,025	85,124	2,537	2,159	1,781	1,403
74,125	74,224	1,695	1,317	939	561	79,625	79,724	2,105	1,727	1,349	971	85,125	85,224	2,545	2,167	1,789	1,411
74,225	74,324	1,701	1,323	945	567	79,725	79,824	2,113	1,735	1,357	979	85,225	85,324	2,553	2,175	1,797	1,419
74,325	74,424	1,707	1,329	951	573	79,825	79,924	2,121	1,743	1,365	987	85,325	85,424	2,561	2,183	1,805	1,427
74,425	74,524	1,713	1,335	957	579	79,925	80,024	2,129	1,751	1,373	995	85,425	85,524	2,569	2,191	1,813	1,435
74,525	74,624	1,719	1,341	963	585	80,025	80,124	2,137	1,759	1,381	1,003	85,525	85,624	2,577	2,199	1,821	1,443
74,625	74,724	1,725	1,347	969	591	80,125	80,224	2,145	1,767	1,389	1,011	85,625	85,724	2,585	2,207	1,829	1,451
74,725	74,824	1,731	1,353	975	597	80,225	80,324	2,153	1,775	1,397	1,019	85,725	85,824	2,593	2,215	1,837	1,459
74,825	74,924	1,737	1,359	981	603	80,325	80,424	2,161	1,783	1,405	1,027	85,825	85,924	2,601	2,223	1,845	1,467
74,925	75,024	1,743	1,365	987	609	80,425	80,524	2,169	1,791	1,413	1,035	85,925	86,024	2,609	2,231	1,853	1,475
75,025	75,124	1,749	1,371	993	615	80,525	80,624	2,177	1,799	1,421	1,043	86,025	86,124	2,617	2,239	1,861	1,483
75,125	75,224	1,755	1,377	999	621	80,625	80,724	2,185	1,807	1,429	1,051	86,125	86,224	2,625	2,247	1,869	1,491
75,225	75,324	1,761	1,383	1,005	627	80,725	80,824	2,193	1,815	1,437	1,059	86,225	86,324	2,633	2,255	1,877	1,499
75,325	75,424	1,767	1,389	1,011	633	80,825	80,924	2,201	1,823	1,445	1,067	86,325	86,424	2,641	2,263	1,885	1,507
75,425	75,524	1,773	1,395	1,017	639	80,925	81,024	2,209	1,831	1,453	1,075	86,425	86,524	2,649	2,271	1,893	1,515
75,525	75,624	1,779	1,401	1,023	645	81,025	81,124	2,217	1,839	1,461	1,083	86,525	86,624	2,657	2,279	1,901	1,523
75,625	75,724	1,785	1,407	1,029	651	81,125	81,224	2,225	1,847	1,469	1,091	86,625	86,724	2,665	2,287	1,909	1,531
75,725	75,824	1,793	1,415	1,037	659	81,225	81,324	2,233	1,855	1,477	1,099	86,725	86,824	2,673	2,295	1,917	1,539
75,825	75,924	1,801	1,423	1,045	667	81,325	81,424	2,241	1,863	1,485	1,107	86,825	86,924	2,681	2,303	1,925	1,547
75,925	76,024	1,809	1,431	1,053	675	81,425	81,524	2,249	1,871	1,493	1,115	86,925	87,024	2,689	2,311	1,933	1,555
76,025	76,124	1,817	1,439	1,061	683	81,525	81,624	2,257	1,879	1,501	1,123	87,025	87,124	2,697	2,319	1,941	1,563
76,125	76,224	1,825	1,447	1,069	691	81,625	81,724	2,265	1,887	1,509	1,131	87,125	87,224	2,705	2,327	1,949	1,571

This table gives you credit of $9,074 for your standard deduction, $122 for your personal exemption credit, and $378 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
87,225	87,324	2,713	2,335	1,957	1,579
87,325	87,424	2,721	2,343	1,965	1,587
87,425	87,524	2,729	2,351	1,973	1,595
87,525	87,624	2,737	2,359	1,981	1,603
87,625	87,724	2,745	2,367	1,989	1,611
87,725	87,824	2,753	2,375	1,997	1,619
87,825	87,924	2,762	2,384	2,006	1,628
87,925	88,024	2,771	2,393	2,015	1,637
88,025	88,124	2,781	2,403	2,025	1,647
88,125	88,224	2,790	2,412	2,034	1,656
88,225	88,324	2,799	2,421	2,043	1,665
88,325	88,424	2,808	2,430	2,052	1,674
88,425	88,524	2,818	2,440	2,062	1,684
88,525	88,624	2,827	2,449	2,071	1,693
88,625	88,724	2,836	2,458	2,080	1,702
88,725	88,824	2,846	2,468	2,090	1,712
88,825	88,924	2,855	2,477	2,099	1,721
88,925	89,024	2,864	2,486	2,108	1,730
89,025	89,124	2,874	2,496	2,118	1,740
89,125	89,224	2,883	2,505	2,127	1,749
89,225	89,324	2,892	2,514	2,136	1,758
89,325	89,424	2,901	2,523	2,145	1,767
89,425	89,524	2,911	2,533	2,155	1,777
89,525	89,624	2,920	2,542	2,164	1,786
89,625	89,724	2,929	2,551	2,173	1,795
89,725	89,824	2,939	2,561	2,183	1,805
89,825	89,924	2,948	2,570	2,192	1,814
89,925	90,024	2,957	2,579	2,201	1,823
90,025	90,124	2,967	2,589	2,211	1,833
90,125	90,224	2,976	2,598	2,220	1,842
90,225	90,324	2,985	2,607	2,229	1,851
90,325	90,424	2,994	2,616	2,238	1,860
90,425	90,524	3,004	2,626	2,248	1,870
90,525	90,624	3,013	2,635	2,257	1,879
90,625	90,724	3,022	2,644	2,266	1,888
90,725	90,824	3,032	2,654	2,276	1,898
90,825	90,924	3,041	2,663	2,285	1,907
90,925	91,024	3,050	2,672	2,294	1,916
91,025	91,124	3,060	2,682	2,304	1,926
91,125	91,224	3,069	2,691	2,313	1,935
91,225	91,324	3,078	2,700	2,322	1,944
91,325	91,424	3,087	2,709	2,331	1,953
91,425	91,524	3,097	2,719	2,341	1,963
91,525	91,624	3,106	2,728	2,350	1,972
91,625	91,724	3,115	2,737	2,359	1,981
91,725	91,824	3,125	2,747	2,369	1,991
91,825	91,924	3,134	2,756	2,378	2,000
91,925	92,024	3,143	2,765	2,387	2,009
92,025	92,124	3,153	2,775	2,397	2,019
92,125	92,224	3,162	2,784	2,406	2,028
92,225	92,324	3,171	2,793	2,415	2,037
92,325	92,424	3,180	2,802	2,424	2,046
92,425	92,524	3,190	2,812	2,434	2,056
92,525	92,624	3,199	2,821	2,443	2,065
92,625	92,724	3,208	2,830	2,452	2,074

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
92,725	92,824	3,218	2,840	2,462	2,084
92,825	92,924	3,227	2,849	2,471	2,093
92,925	93,024	3,236	2,858	2,480	2,102
93,025	93,124	3,246	2,868	2,490	2,112
93,125	93,224	3,255	2,877	2,499	2,121
93,225	93,324	3,264	2,886	2,508	2,130
93,325	93,424	3,273	2,895	2,517	2,139
93,425	93,524	3,283	2,905	2,527	2,149
93,525	93,624	3,292	2,914	2,536	2,158
93,625	93,724	3,301	2,923	2,545	2,167
93,725	93,824	3,311	2,933	2,555	2,177
93,825	93,924	3,320	2,942	2,564	2,186
93,925	94,024	3,329	2,951	2,573	2,195
94,025	94,124	3,339	2,961	2,583	2,205
94,125	94,224	3,348	2,970	2,592	2,214
94,225	94,324	3,357	2,979	2,601	2,223
94,325	94,424	3,366	2,988	2,610	2,232
94,425	94,524	3,376	2,998	2,620	2,242
94,525	94,624	3,385	3,007	2,629	2,251
94,625	94,724	3,394	3,016	2,638	2,260
94,725	94,824	3,404	3,026	2,648	2,270
94,825	94,924	3,413	3,035	2,657	2,279
94,925	95,024	3,422	3,044	2,666	2,288
95,025	95,124	3,432	3,054	2,676	2,298
95,125	95,224	3,441	3,063	2,685	2,307
95,225	95,324	3,450	3,072	2,694	2,316
95,325	95,424	3,459	3,081	2,703	2,325
95,425	95,524	3,469	3,091	2,713	2,335
95,525	95,624	3,478	3,100	2,722	2,344
95,625	95,724	3,487	3,109	2,731	2,353
95,725	95,824	3,497	3,119	2,741	2,363
95,825	95,924	3,506	3,128	2,750	2,372
95,925	96,024	3,515	3,137	2,759	2,381
96,025	96,124	3,525	3,147	2,769	2,391
96,125	96,224	3,534	3,156	2,778	2,400
96,225	96,324	3,543	3,165	2,787	2,409
96,325	96,424	3,552	3,174	2,796	2,418
96,425	96,524	3,562	3,184	2,806	2,428
96,525	96,624	3,571	3,193	2,815	2,437
96,625	96,724	3,580	3,202	2,824	2,446
96,725	96,824	3,590	3,212	2,834	2,456
96,825	96,924	3,599	3,221	2,843	2,465
96,925	97,024	3,608	3,230	2,852	2,474
97,025	97,124	3,618	3,240	2,862	2,484
97,125	97,224	3,627	3,249	2,871	2,493
97,225	97,324	3,636	3,258	2,880	2,502
97,325	97,424	3,645	3,267	2,889	2,511
97,425	97,524	3,655	3,277	2,899	2,521
97,525	97,624	3,664	3,286	2,908	2,530
97,625	97,724	3,673	3,295	2,917	2,539
97,725	97,824	3,683	3,305	2,927	2,549
97,825	97,924	3,692	3,314	2,936	2,558
97,925	98,024	3,701	3,323	2,945	2,567
98,025	98,124	3,711	3,333	2,955	2,577
98,125	98,224	3,720	3,342	2,964	2,586

If Your Income Is…		Number of Dependents			
At Least	But not over	0	1	2	3
98,225	98,324	3,729	3,351	2,973	2,595
98,325	98,424	3,738	3,360	2,982	2,604
98,425	98,524	3,748	3,370	2,992	2,614
98,525	98,624	3,757	3,379	3,001	2,623
98,625	98,724	3,766	3,388	3,010	2,632
98,725	98,824	3,776	3,398	3,020	2,642
98,825	98,924	3,785	3,407	3,029	2,651
98,925	99,024	3,794	3,416	3,038	2,660
99,025	99,124	3,804	3,426	3,048	2,670
99,125	99,224	3,813	3,435	3,057	2,679
99,225	99,324	3,822	3,444	3,066	2,688
99,325	99,424	3,831	3,453	3,075	2,697
99,425	99,524	3,841	3,463	3,085	2,707
99,525	99,624	3,850	3,472	3,094	2,716
99,625	99,724	3,859	3,481	3,103	2,725
99,725	99,824	3,869	3,491	3,113	2,735
99,825	99,924	3,878	3,500	3,122	2,744
99,925	100,000	3,887	3,509	3,131	2,753

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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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 Form W-2, what do I do?
215   Who qualifies me to use the head of household filing status?
619   How do I report a change of address?
506   How do I get information about my Form 1099-G?

Code   California Forms and Publications:
900   California Resident Income Tax Booklet (includes Form 540)
965   Form 540 2EZ Tax Booklet
903   Schedule CA (540), California Adjustments – Residents
932   FTB 3506, Child and Dependent Care Expenses Credit
907   Form 540-ES, Estimated Tax for Individuals
908   Schedule X, California Explanation of Amended Return Changes
914   California Nonresident or Part-Year Resident Income Tax Booklet (includes Form 540NR)
938   FTB 3514, California Earned Income Tax Credit
921   FTB 3519, Payment for Automatic Extension for Individuals
922   FTB 3525, Substitute for Form W-2, Wage and Tax Statement
939   FTB 3532, Head of Household Filing Status Schedule
949   FTB 3567, Installment Agreement Request
946   FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
934   FTB Pub. 1540, California Head of Household Filing Status
943   FTB 4058, California Taxpayers' Bill of Rights

General Phone Service

Telephone assistance is available year-round from 7 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
TTY/TDD: 800.822.6268 for persons with hearing or speech disability

711 or 800.735.2929 California relay service

Asistencia en español
Asistencia telefónica está disponible durante todo el año desde las 7 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
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla

711 ó 800.735.2929 servicio de relevo de California

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For
You

Federal Earned Income Tax Credit (EITC)
If you earned less than $55,952 (less than $21,370 if you do not have any qualifying children), you may be eligible to get the EITC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at 800.829.4477 and enter topic 601 when instructed, visit **irs.gov** and search for **eitc**, or get your federal tax booklet for more information.

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Visit our website:

ftb.ca.gov