

CALIFORNIA

# 540 2EZ

Forms & Instructions

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**2018**

## Personal Income Tax Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA  
Franchise Tax Board

# Table of Contents

What's New and Other Important Information for 2018 . . . . .	2	Voluntary Contribution Fund Descriptions . . . . .	13
Qualifying to Use Form 540 2EZ . . . . .	3	Instructions for Filing a 2018 Amended Return . . . . .	15
Steps to Determine Filing Requirements . . . . .	3	<b>Form 540 2EZ</b> , California Resident Income Tax Return . . . . .	17
Frequently Asked Questions . . . . .	4	<b>Form FTB 3514</b> , California Earned Income Tax Credit . . . . .	21
<b>Instructions for Form 540 2EZ</b> . . . . .	5	<b>Instructions for Form FTB 3514</b> . . . . .	23
Filing Status Check List . . . . .	5	California Earned Income Tax Credit Table . . . . .	27
Paying Your Taxes . . . . .	9	<b>Form FTB 3532</b> , Head of Household Filing Status Schedule . . . . .	35
Direct Deposit . . . . .	9	<b>Instructions for Form FTB 3532</b> . . . . .	37
Assembling Your Tax Return . . . . .	10	2018 California 2EZ Single Tax Table . . . . .	39
Mailing Your Tax Return . . . . .	10	2018 California 2EZ Married/RDP Filing Jointly or Qualifying Widow(er) Tax Table . . . . .	45
Nonrefundable Renter's Credit Qualification Record . . . . .	11	2018 California 2EZ Head of Household Tax Table . . . . .	57
Additional Information . . . . .	12	Need Assistance? We're Here to Help . . . . .	63
Privacy Notice . . . . .	12		
California Use Tax General Information . . . . .	12		

## What's New and Other Important Information for 2018

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

- Organ and Tissue Donor Registry Voluntary Tax Contribution Fund
- National Alliance on Mental Illness California Voluntary Tax Contribution Fund
- Schools Not Prisons Voluntary Tax Contribution Fund

**Federal Tax Reform** – The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). In general, California Revenue and Taxation Code (R&TC) **does not** conform to the changes. California taxpayers continue to follow the IRC as of the specified date of January 1, 2015, with modifications.

**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](http://ftb.ca.gov) and search for **EITC** or get form FTB 3514, California Earned Income Tax Credit.

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 at [ftb.ca.gov/forms](http://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 \$24,951.

**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 2018 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 25.

### 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](http://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.

### 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](http://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** – For taxable years beginning on or after January 1, 2015, 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.

Beginning in tax year 2018, 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](http://ftb.ca.gov) and search for **HOH**.

# Qualifying to Use Form 540 2EZ

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

<b>General</b>	<ul style="list-style-type: none"> <li>California resident entire year</li> <li>Not blind</li> </ul>
<b>Filing Status</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Head of household</li> <li>Married/RDP filing jointly</li> <li>Qualifying widow(er)</li> </ul>
<b>You May</b>	<ul style="list-style-type: none"> <li>Be claimed as a dependent by another taxpayer (see Note below)</li> <li>Be 65 or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2019, you are considered to be age 65 on December 31, 2018.</li> </ul>
<b>Dependents</b>	0 – 3 allowed
<b>Types of Income</b>	<ul style="list-style-type: none"> <li>Wages, salaries, and tips</li> <li>Taxable scholarship and fellowship compensation grants (only if reported on federal Form W-2)</li> <li>Capital gains from mutual funds (reported on Form 1099-DIV, box 2a only)</li> <li>Interest and Dividends</li> <li>Pension</li> <li>Unemployment</li> <li>Paid Family Leave</li> <li>U.S. Social Security</li> <li>Tier 1 and Tier 2 Railroad Retirement</li> </ul>
<b>Total Income</b>	<ul style="list-style-type: none"> <li>\$100,000 or less (single or head of household)</li> <li>\$200,000 or less (married/RDP filing jointly or qualifying widow[er])</li> </ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>
<b>Adjustments to Income</b>	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.
<b>Deduction</b>	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.
<b>Payments</b>	Only withholding shown on federal Form(s) W-2 and 1099-R
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>Personal exemption (see Note below)</li> <li>Up to three dependent exemptions</li> <li>Senior exemption</li> </ul>
<b>Credits</b>	<ul style="list-style-type: none"> <li>Nonrefundable renter's credit</li> <li>Refundable California Earned Income Tax Credit</li> </ul>

**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 \$14,551.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$29,152.
- You are head of household and your total income is less than or equal to \$20,652.
- 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](http://ftb.ca.gov) for information about **CalFile** and **e-file** or download and print Form 540 at [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See "Automated Phone Service", or go to [ftb.ca.gov/forms](http://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 12/31/18, my filing status was:	and on 12/31/18, my age was: (If your 65th birthday is on January 1, 2019, you are considered to be age 65 on December 31, 2018.)	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	17,693	29,926	39,101	14,154	26,387	35,562
		23,593	32,768	40,108	20,054	29,229	36,569
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	35,388	47,621	56,796	28,312	40,545	49,720
	65 or older (one spouse/RDP)	41,288	50,463	57,803	34,212	43,387	50,727
	65 or older (both spouses/RDPs)	47,188	56,363	63,703	40,112	49,287	56,627
Qualifying widow(er)	Under 65		29,926	39,101		26,387	35,562
	65 or older		32,768	40,108		29,229	36,569
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 \$17,693
- California adjusted gross income is more than \$14,154

**Married/RDP filing jointly and either of the following apply:**

- Gross income is more than \$35,388
- California adjusted gross income is more than \$28,312

**Qualifying widow(er) and either of the following apply:**

- Gross income is more than \$29,926
- California adjusted gross income is more than \$26,387

**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	\$4,051
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,452

The amounts above represent the standard deduction minus \$350.

Get Form 540 at [ftb.ca.gov/forms](http://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](http://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, 2019, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2019. Any tax due must be paid by April 15, 2019, 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 the Long 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, 2019, 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](http://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 33 and line 34. 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](http://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](http://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](http://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](http://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 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."

# 2018 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 2018. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at [ftb.ca.gov/forms](http://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](http://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 2017.
- 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 2018 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 2017 tax return under a different last name, write the last name **only** from the 2017 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, 2018:

- 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, 2018, and did not remarry or enter into another RDP in 2018 (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, 2018, even if you did not live with your spouse/RDP at the end of 2018.
- Your spouse/RDP died in 2018 and you did not remarry or enter into another RDP in 2018.
- Your spouse/RDP died in 2019 before the 2018 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, 2018.
- You paid more than one-half the cost of keeping up your home for the year in 2018.
- 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.

### Qualifying Widow(er)

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

- Your spouse/RDP died in 2016 or 2017, and you did not remarry or enter into another RDP in 2018.
- 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 2018:
  - The child had gross income of \$4,150 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 2018. 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](http://ftb.ca.gov/forms) or file online through **CalFile** or **e-file**.

Single	\$14,551
Married/RDP filing jointly or Qualifying widow(er)	\$29,152
Head of Household	\$20,652

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

Single	\$4,051
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$8,452

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, 2019, you are considered to be age 65 on December 31, 2018.

**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 2018 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](http://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 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 Long/Short Form 540NR at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or file online through **CalFile** or **e-file**.

**Line 10 – Total Interest Income**

Enter interest income shown on Form 1099-INT, Interest Income, box 1.



**Do not** include amounts shown on 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](http://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](http://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](http://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 Form 1099-DIV with an amount in box 2a.
- The 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](http://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.**

<b>Dependent Tax Worksheet</b>		
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:		
<ul style="list-style-type: none"> <li>• Single, go to page 39.</li> <li>• Married/RDP filing jointly or Qualifying widow(er), go to page 45.</li> <li>• Head of household, go to page 57</li> </ul>	} ..... <b>1</b> _____	
2. If single or head of household, enter \$118	} ..... <b>2</b> _____	
<ul style="list-style-type: none"> <li>• If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$236</li> <li>• If married/RDP and only one spouse/RDP can be claimed, enter \$118</li> <li>• If qualifying widow(er), enter \$236</li> </ul>		
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17. ....		<b>3</b> _____

**Line 18 – Senior Exemption**

If you entered 1 in the box on line 7, enter \$118. If you entered 2 in the box on line 7, enter \$236.

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 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.

**Use Tax**

**Line 25 – 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](http://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](http://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 25.

**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 25.

<b>Use Tax Worksheet (See Instructions Below.)</b>	
<b>Use whole dollars only.</b>	
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 25. If the amount is less than zero, enter -0- . . . . .	\$ _____00

- 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](http://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 25. 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.

**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](http://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.

Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,999	\$7
\$20,000 to \$29,999	\$11
\$30,000 to \$39,999	\$16
\$40,000 to \$49,999	\$21
\$50,000 to \$59,999	\$25
\$60,000 to \$69,999	\$30
\$70,000 to \$79,999	\$34
\$80,000 to \$89,999	\$39
\$90,000 to \$99,999	\$44
\$100,000 to \$124,999	\$52
\$125,000 to \$149,999	\$63
\$150,000 to \$174,999	\$75
\$175,000 to \$199,999	\$86
More than \$199,999 – Multiply AGI by 0.046% (x0.00046)	

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 25 of your income tax return.

## Line 29 – Tax Due

If the amount on line 26 is less than the amount on line 21, subtract the amount on line 26 from the amount on line 21. Enter the result on line 29. 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](http://edd.ca.gov) or go to [ftb.ca.gov](http://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.

## Line 30 – Voluntary 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/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

## Line 31 – Amount You Owe

If you do not have an amount on line 28, add the amount on line 27, line 29, and line 30. Enter the result on line 31.

If you have an amount on line 28 and the amount on line 30 is more than line 28, subtract line 28 from line 30. Enter the difference on line 31.

## Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2019, 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](http://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 Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at [officialpayments.com](http://officialpayments.com) or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. 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 "2018 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](http://ftb.ca.gov) and search for **installment agreement**. To submit your request by mail, go to [ftb.ca.gov/forms](http://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 32 – Refund or No Amount Due

Did you report an amount on line 30?

**No** Enter the amount from line 28 on line 32. 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 30 is:

- Less than the amount on line 28, subtract line 30 from line 28 and enter the difference on line 32. This is your refund amount.
- More than the amount on line 28, enter zero on line 32.

## 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 33 and line 34. 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.

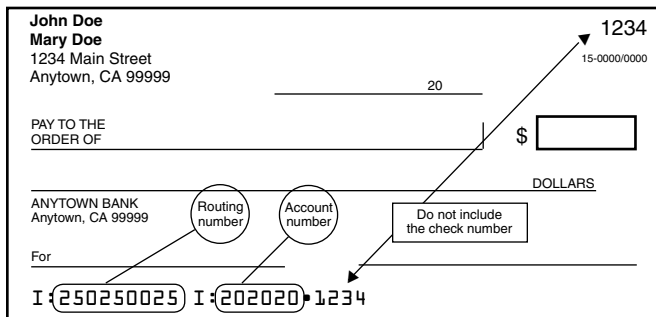
Enter the portion of your refund you want directly deposited into each account. The total of line 33 and line 34 must equal the total amount of your refund. If line 33 and line 34 do not equal line 32, the FTB will issue a paper check.

**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](http://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.

Fill in the routing number, account type, and account number. To obtain the nine-digit routing number, go to [scholarshare.com](http://scholarshare.com) or call 800.544.5248. Check “Checking” as type of account. Enter your complete account number that includes (1) the “CA” prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).

Routing number		Type	Account number	
X X X X X X X X X		<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	C A X X X X	0 0 X X X X X X X X
9-digit routing number from ScholarShare website			(1) “CA” prefix	(2) investment portfolio number
				(3) ScholarShare account number with leading zeroes

**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 2018 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](http://ftb.ca.gov/poa).

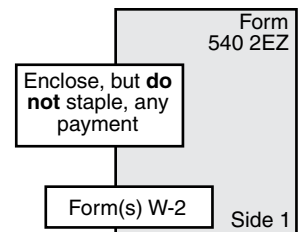
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2019 tax return. This is April 15, 2020, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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.

**Do not** enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.



**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



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.**

<p><b>1. Were you a resident of California for the entire year in 2018?</b>          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 2018, and is otherwise qualified.  <b>YES.</b> Go to question 2. <span style="float: right;"><b>NO.</b> Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to <a href="http://ftb.ca.gov/forms">ftb.ca.gov/forms</a> for more information regarding these forms.</span></p>
<p><b>2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:</b>  <ul style="list-style-type: none"> <li>• \$41,641 or less if single; or</li> <li>• \$83,282 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?</li> </ul> <b>YES.</b> Go to question 3. <span style="float: right;"><b>NO.</b> Stop here. You do not qualify for this credit.</span></p>
<p><b>3. Did you pay rent, for at least half of 2018, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?</b>  <b>YES.</b> Go to question 4. <span style="float: right;"><b>NO.</b> Stop here. You do not qualify for this credit.</span></p>
<p><b>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2018?</b>  <b>NO.</b> Go to question 6. <span style="float: right;"><b>YES.</b> Go to question 5.</span></p>
<p><b>5. For more than half the year in 2018, did you live in the home of the person who can claim you as a dependent?</b>  <b>NO.</b> Go to question 6. <span style="float: right;"><b>YES.</b> Stop here. You do not qualify for this credit.</span></p>
<p><b>6. Was the property you rented exempt from property tax in 2018?</b>          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.  <b>NO.</b> Go to question 7. <span style="float: right;"><b>YES.</b> Stop here. You do not qualify for this credit.</span></p>
<p><b>7. Did you claim the homeowner's property tax exemption anytime during 2018?</b>          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.  <b>NO.</b> Go to question 8. <span style="float: right;"><b>YES.</b> 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.</span></p>
<p><b>8. Were you single in 2018?</b>  <b>YES.</b> Go to question 11. <span style="float: right;"><b>NO.</b> Go to question 9.</span></p>
<p><b>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2018?</b>          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.  <b>NO.</b> Go to question 11. <span style="float: right;"><b>YES.</b> 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.</span></p>
<p><b>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2018?</b>  <b>YES.</b> Go to question 11. <span style="float: right;"><b>NO.</b> Stop here. You do not qualify for this credit.</span></p>
<p><b>11. If you are:</b>  <ul style="list-style-type: none"> <li>• Single, enter \$60 on Form 540 2EZ, line 19.</li> <li>• Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19.</li> <li>• 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.)</li> </ul>         Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2018, which qualified you for this credit.</p>

<b>Street Address</b>	<b>City, State, and ZIP Code</b>	<b>Dates Rented in 2018 (From _____ to _____)</b>
-----------------------	----------------------------------	---

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.

<b>Name</b>	<b>Street Address</b>	<b>City, State, ZIP Code, and Telephone Number</b>
-------------	-----------------------	--

a \_\_\_\_\_  
 b \_\_\_\_\_

# Additional Information

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## 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.

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## 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.

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## 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](http://ftb.ca.gov/forms), or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m. except holidays.

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## 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 25 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](http://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](http://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](http://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](http://ftb.ca.gov).

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## 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](http://RegisterToVote.ca.gov). For more information about how and when to register to vote, visit [sos.ca.gov/elections](http://sos.ca.gov/elections).

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## It's Your Right . . . Register and Vote.

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## 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](http://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, 2019, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$236 or \$118 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](http://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](http://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/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto: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 430, State Children's Trust Fund for the Prevention of Child Abuse** – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

**Code 431, Prevention of Animal Homelessness and Cruelty 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 432, Revive the Salton Sea Fund** – Contributions will be used for the restoration and maintenance of the Salton Sea and to develop a mechanism to provide ongoing public awareness.

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**Code 433, California Domestic Violence Victims Fund** – Contributions will be used for the distribution of funds to active grant recipients under the Comprehensive Statewide Domestic Violence Program within the Office of Emergency Services.

**Code 434, Special Olympics Fund** – Contributions will be used for disbursement to the Special Olympics Northern California and the Special Olympics Southern California for the purpose of funding activities of the Special Olympics in support of children and adults with intellectual disabilities.

**Code 435, Type 1 Diabetes Research Fund** – Contributions will be used for the University of California for distribution of grants to authorized diabetes research organizations.

**Code 436, California YMCA Youth and Government Voluntary Tax Contribution Fund** – Contributions will be used to support civic education programs operated by the YMCA Youth and Government Program, the African American Leaders for Tomorrow Program, the Asian Pacific Youth Leadership Project, and the Chicano Latino Youth Leadership Project.

**Code 437, Habitat for Humanity Voluntary Tax Contribution Fund** – Contributions will be used for disbursement to the Habitat for Humanity of California, Inc. to build affordable housing in California.

**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 Backlog Kit 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.

# Instructions for Filing a 2018 Amended Return

## Important Information

**Protective Claim** – If you are filing a claim for refund for a taxable year where 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’s (CDTFA) (formerly known as the Board of Equalization) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at [cdtfa.ca.gov](http://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.

## 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 CDTFA or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box I 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 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 for taxable year 2013 and going forward, 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:** For taxable years 2000 and after, 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](http://ftb.ca.gov)**

# 2018 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	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)					
<input type="text"/>					
Street address (number and street) or PO box			Apt. no/ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions.)			State	ZIP code	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Foreign country name		Foreign province/state/country		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

<b>Date of Birth</b>	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
●	<input type="text"/>	● <input type="text"/>

<b>Prior Name</b>	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)
●	<input type="text"/>	● <input type="text"/>

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

### Filing Status

Check the box for your filing status. See instructions.

Check only one.

- 1  Single
  - 2  Married/RDP filing jointly (even if only one spouse/RDP had income)
  - 4  Head of household. STOP! See instructions.
  - 5  Qualifying widow(er). Enter year spouse/RDP died.
- 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	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (Form 1099-INT, box 1). See instructions. . . . . ● 10 .00
- 11 Total dividend income (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 (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 \$118. If you entered 2 in the box on line 7, enter \$236. . . . . ● 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 Form 1099-R, box 12). . . . . ● 22 .00
- 23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. . . . . ● 23 .00
- 24 **Total payments.** Add line 22 and line 23. . . . . ● 24 .00

Enclose, but do not staple, any payment.

**Use Tax**

25 **Use tax.** Do not leave blank. See instructions. . . . . ● 25 .00

If line 25 is zero, check if:  No use tax is owed.

You paid your use tax obligation directly to CDTFA.

**Overpaid  
Tax/  
Tax Due.**

- 26 Payments balance. If line 24 is more than line 25, subtract line 25 from line 24. . . . . ● 26 .00
- 27 **Use Tax balance.** If line 25 is more than line 24, subtract line 24 from line 25. . . . . ● 27 .00
- 28 Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26. . . . . ● 28 .00
- 29 Tax due. If line 26 is less than line 21, subtract line 26 from line 21.  
See instructions. . . . . ● 29 .00

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Your name:

Your SSN or ITIN:

**Voluntary Contributions**

	<b>Code</b>	<b>Amount</b>
California Seniors Special Fund. See instructions . . . . .	● 400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund . . . . .	● 408	<input type="text"/> .00
California Sea Otter Fund . . . . .	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund . . . . .	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund . . . . .	● 431	<input type="text"/> .00
Revive the Salton Sea Fund . . . . .	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund . . . . .	● 433	<input type="text"/> .00
Special Olympics Fund . . . . .	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund . . . . .	● 435	<input type="text"/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund . . . . .	● 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund . . . . .	● 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . .	● 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . .	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . .	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	● 443	<input type="text"/> .00
<b>30</b> Add amounts in code 400 through code 443. These are your total contributions . . . . .	● 30	<input type="text"/> .00

Your name:

Your SSN or ITIN:

**Amount You Owe**

**31 AMOUNT YOU OWE.** Add line 27, line 29, and line 30. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001**..... ● **31**

.00

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

**Direct Deposit (Refund Only)**

**32 REFUND OR NO AMOUNT DUE.** Subtract line 30 from line 28. See instructions.

Mail to: **FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001**..... ● **32**

.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 32) is authorized for direct deposit into the account shown below:

● Type  Checking ● Account number  ● **33** Direct deposit amount .00

● Routing number   Savings

The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Type  Checking ● Account number  ● **34** Direct deposit amount .00

● Routing number   Savings

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

Date

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

**X**

**X**

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

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

# 2018 California Earned Income Tax Credit

# 3514

Attach to your California Form 540, Form 540 2EZ or Long or Short 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.

**Follow Step 1 through Step 7 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit.**

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 Long or Short Form 540NR.

### 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, line 7) . . . . . ● 2 .00
- 3 Federal EIC (federal Form 1040, line 17a) . . . . . ● 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 . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 1999 <b>and</b> the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2018, 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. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2018? If yes, go to line 10. If no, stop here. The child is not a qualifying child. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2018. Do not enter more than 365 days. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
<b>12 a</b> Child's physical address during 2018 (number, street, and apt. no./ste. no.). See instructions. . . . .	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
<b>b</b> City. . . . .	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
<b>c</b> State. . . . .	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>
<b>d</b> ZIP code. . . . .	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>

**Part IV California Earned Income**

<b>13</b> Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . . .	<input type="radio"/> <b>13</b>	<input type="text"/>	<input type="text"/>	.00
<b>14</b> IHSS payments. See instructions. . . . .	<input type="radio"/> <b>14</b>	<input type="text"/>	<input type="text"/>	.00
<b>15</b> Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .	<input type="radio"/> <b>15</b>	<input type="text"/>	<input type="text"/>	.00
<b>16</b> Subtract line 14 and line 15 from line 13. . . . .	<input type="radio"/> <b>16</b>	<input type="text"/>	<input type="text"/>	.00
<b>17</b> Nontaxable combat pay. See instructions. . . . .	<input type="radio"/> <b>17</b>	<input type="text"/>	<input type="text"/>	.00
<b>18</b> Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . .	<input type="radio"/> <b>18</b>	<input type="text"/>	<input type="text"/>	.00
<b>a</b> Business name. . . . .	<input type="radio"/>	<input type="text"/>		
<b>b</b> Business address . . . . .	<input type="radio"/>	<input type="text"/>		
City, state, and zip code . . . . .	<input type="radio"/>	<input type="text"/>		
<b>c</b> Business license number . . . . .	<input type="radio"/>	<input type="text"/>		
<b>d</b> SEIN. . . . .	<input type="radio"/>	<input type="text"/>		
<b>e</b> Business code . . . . .	<input type="radio"/>	<input type="text"/>		
<b>19 California Earned Income.</b> Add line 16, line 17, and line 18. . . . .	<input type="radio"/> <b>19</b>	<input type="text"/>	<input type="text"/>	.00

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

<b>20 California EITC.</b> 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 . . . . .	<input type="radio"/> <b>20</b>	<input type="text"/>	<input type="text"/>	.00
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**Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit**

<b>21</b> CA Exemption Credit Percentage from Form 540NR (Long or Short), line 38. . . . .	<input type="radio"/> <b>21</b>	<input type="text"/>		
<b>22 Nonresident or Part-Year Resident EITC.</b> Multiply line 20 by line 21. This amount should also be entered on Form 540NR (Long or Short), line 85 . . . . .	<input type="radio"/> <b>22</b>	<input type="text"/>	<input type="text"/>	.00

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# 2018 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

#### Age Limit for Eligible Individuals

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.

### 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](http://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 or 540NR), 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 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. 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 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 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 \$54,884 to qualify for the federal credit, and less than \$24,951 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 Long or Short 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

If, in taxable year 2018:

- 1 or more qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$24,951?
- No qualifying children lived with you, is the amount on federal Form 1040, line 7 less than \$16,751?

**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 "Valid SSN" section 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 Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to 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 2018?

**Yes** If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

**No** Continue.

#### f. If you are filing a Long or Short 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 Long Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 2.

<b>Worksheet 1 – Investment Income</b>	
<b>Form 540 and Long Form 540NR Filers</b>	
<b>Interest and Dividends</b>	
<b>1</b> Add and enter the amounts from federal Form 1040, line 2a and line 2b . . . .	<b>1</b> _____
<b>2</b> Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . .	<b>2</b> _____
<b>3</b> Enter the amount from federal Form 1040, line 3b . . . . .	<b>3</b> _____
<b>4</b> Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . .	<b>4</b> _____
<b>Capital Gain Net Income</b>	
<b>5</b> Enter the amount from federal Schedule 1 (Form 1040), line 13. If the result is less than zero, enter -0- . . . . .	<b>5</b> _____
<b>6</b> 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) . . . . .	<b>6</b> _____
<b>7</b> Subtract line 6 from line 5. (If the result is less than zero, enter -0-) . . .	<b>7</b> _____
<b>Passive Activities</b>	
<b>8</b> Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), line 17 . . . . .	<b>8</b> _____
<b>Other Activities</b>	
<b>9</b> Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 21. If the result is zero or less, enter -0- . . . . .	<b>9</b> _____
<b>10</b> Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040), line 36 . . . . .	<b>10</b> _____
<b>11</b> Subtract line 10 from line 9. (If the result is less than zero, enter -0-) . . .	<b>11</b> _____
<b>Investment Income</b>	
<b>12</b> Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. <b>This is your investment income</b> . . . . .	<b>12</b> _____
<b>13</b> Is the amount on line 12 more than <b>\$3,699</b> ?	
<b>Yes</b> Stop here, you cannot take the credit.	
<b>No</b> Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.	

<b>Worksheet 2 – Investment Income</b>	
<b>Form 540 2EZ and Short Form 540NR Filers</b>	
<b>1</b> <b>Taxable interest.</b> Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1 . . . . .	<b>1</b> _____
<b>2</b> <b>Nontaxable interest.</b> 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 . . . . .	<b>2</b> _____
<b>3</b> <b>Dividends.</b> Enter the amount from Form 540 2EZ, line 11 . . . . .	<b>3</b> _____
<b>4</b> <b>Capital gain net income.</b> Enter the amount from Form 540 2EZ, line 13. . . . .	<b>4</b> _____
<b>5</b> <b>Investment Income.</b> Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . .	<b>5</b> _____
<b>6</b> Is the amount on line 5 more than <b>\$3,699</b> ?	
<b>Yes</b> Stop here, you cannot take the credit.	
<b>No</b> 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 2018 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2018, 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 2018 or is filing a joint return for 2018 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 2018. 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

- Do you have at least one child who meets the conditions to be your qualifying child?
  - Yes** Continue.
  - No** Go to Step 4.
- Are you filing a joint return for 2018?
  - Yes** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
  - No** Continue.
- Could you be a qualifying child of another person for 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 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.

## Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2018. If your child was born alive and died in 2018 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 a SSN that is valid for employment, you may be able to file an amended return.

If you did not have an SSN by the due date of your 2018 return (including extensions), you cannot claim the EITC on either your original or an amended 2018 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 2018 return, even if that child later gets an SSN.

Use Forms 540, 540 2EZ, or 540NR (Long or Short) amended individual tax returns to correct your return.

## Line 9a – Student

A student is a child who during any part of 5 calendar months of 2018 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 2018, 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 2018. To qualify, the child must have the same principal place of residence in California as you for more than half of 2018, defined as 183 days or more. If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, 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 2018. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2018. If the child lived with you in California for more than half of 2018, 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, line 7 less than \$16,751?

**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 2018? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2001.) If your spouse/RDP died in 2018 (or if you are preparing a return for someone who died in 2018), 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 2018?

**Yes** Continue.

**No** Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2018? 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 2018? (Answer "No" if the other person is not required to file, and is not filing, a 2018 tax return or is filing a 2018 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 2018 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; Long Form 540NR, line 12; or Short Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE 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 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 Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Worksheet 3 – Business Income or (Loss)	
<b>1 Business income or (loss).</b> Enter the amount from federal Schedule 1 (Form 1040), line 12 . . . . .	<b>1</b> _____
<b>2 Farm income or (loss).</b> Enter the amount from federal Schedule 1 (Form 1040), line 18 . . . . .	<b>2</b> _____
<b>3 Self-employment earnings from partnerships reported on K-1s.</b> Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>3</b> _____
<b>4 Deductible part of self-employment tax.</b> Enter the amount from federal Schedule 1 (Form 1040), line 27 . . . . .	<b>4</b> _____
<b>5 Total business income or (loss).</b> Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18 . . . . .	<b>5</b> _____

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

**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, Schedule C-EZ, or Schedule F, box B.

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

**Line 22 – Nonresident or Part-Year Resident EITC**

If you do not file a Form 540NR, do not complete lines 21 and 22 of form FTB 3514. If you file a Form 540NR, enter your CA Exemption Credit Percentage from line 38 of Form 540NR (Long or Short) on line 21 of form FTB 3514. Multiply line 21 by line 20 and enter the result on line 22 of form FTB 3514. This amount should also be entered on line 85 of Form 540NR (Long or Short).

**Step 6 How to Figure the CA EITC**

Complete the California Earned Income Tax Credit Worksheet below. If you file a Form 540NR, go to Step 7 after you complete Step 6.

**California Earned Income Tax Credit Worksheet**

**Part I – All Filers**

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . . **1** \_\_\_\_\_
- 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.
- Enter the amount from federal Form 1040, line 7 . . . . . **3** \_\_\_\_\_
- 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**

- If you have:
  - No qualifying children, is the amount on line 3 less than \$3,580?
  - 1 qualifying child, is the amount on line 3 less than \$5,376?
  - 2 qualifying children, is the amount on line 3 less than \$7,547?
  - 3 or more qualifying children, is the amount on line 3 less than \$7,547?**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**

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

# 2018 Earned Income Tax Credit Table

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- 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.
- 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 . . .			
\$1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

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 . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	230	1048	1233	1387
3651	3700	227	1062	1250	1406
3701	3750	223	1077	1267	1425
3751	3800	220	1091	1284	1444
3801	3850	217	1106	1301	1463
3851	3900	214	1120	1318	1482
3901	3950	210	1134	1335	1502
3951	4000	207	1149	1352	1521

# 2018 Earned Income Tax Credit Table

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- 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 . . .			
4001	4050	204	1163	1369	1540
4051	4100	201	1178	1386	1559
4101	4150	197	1192	1403	1578
4151	4200	194	1207	1420	1597
4201	4250	191	1221	1437	1616
4251	4300	188	1236	1454	1635
4301	4350	184	1250	1471	1655
4351	4400	181	1265	1488	1674
4401	4450	178	1279	1505	1693
4451	4500	175	1293	1522	1712
4501	4550	171	1308	1539	1731
4551	4600	168	1322	1556	1750
4601	4650	165	1337	1573	1769
4651	4700	162	1351	1590	1788
4701	4750	158	1366	1607	1808
4751	4800	155	1380	1624	1827
4801	4850	152	1395	1641	1846
4851	4900	149	1409	1658	1865
4901	4950	145	1423	1675	1884
4951	5000	142	1438	1692	1903
5001	5050	139	1452	1709	1922
5051	5100	136	1467	1726	1941
5101	5150	132	1481	1743	1961
5151	5200	129	1496	1760	1980
5201	5250	126	1510	1777	1999
5251	5300	123	1525	1794	2018
5301	5350	119	1539	1811	2037
5351	5400	116	1554	1828	2056
5401	5450	113	1539	1845	2075
5451	5500	110	1525	1862	2094
5501	5550	106	1510	1879	2114
5551	5600	103	1496	1896	2133
5601	5650	102	1482	1913	2152
5651	5700	102	1467	1930	2171
5701	5750	101	1453	1947	2190
5751	5800	101	1438	1964	2209
5801	5850	100	1424	1981	2228
5851	5900	100	1409	1998	2247
5901	5950	100	1395	2015	2267
5951	6000	99	1380	2032	2286

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 . . .			
6001	6050	99	1366	2049	2305
6051	6100	98	1352	2066	2324
6101	6150	98	1337	2083	2343
6151	6200	97	1323	2100	2362
6201	6250	97	1308	2117	2381
6251	6300	96	1294	2134	2400
6301	6350	96	1279	2151	2420
6351	6400	95	1265	2168	2439
6401	6450	95	1250	2185	2458
6451	6500	94	1236	2202	2477
6501	6550	94	1221	2219	2496
6551	6600	94	1207	2236	2515
6601	6650	93	1193	2253	2534
6651	6700	93	1178	2270	2553
6701	6750	92	1164	2287	2573
6751	6800	92	1149	2304	2592
6801	6850	91	1135	2321	2611
6851	6900	91	1120	2338	2630
6901	6950	90	1106	2355	2649
6951	7000	90	1091	2372	2668
7001	7050	89	1077	2389	2687
7051	7100	89	1063	2406	2706
7101	7150	88	1048	2423	2726
7151	7200	88	1034	2440	2745
7201	7250	88	1019	2457	2764
7251	7300	87	1005	2474	2783
7301	7350	87	990	2491	2802
7351	7400	86	976	2508	2821
7401	7450	86	961	2525	2840
7451	7500	85	947	2542	2859
7501	7550	85	932	2559	2879
7551	7600	84	918	2556	2876
7601	7650	84	904	2539	2857
7651	7700	83	889	2522	2838
7701	7750	83	875	2505	2818
7751	7800	83	860	2488	2799
7801	7850	82	846	2471	2780
7851	7900	82	831	2454	2761
7901	7950	81	817	2437	2742
7951	8000	81	802	2420	2723

# 2018 Earned Income Tax Credit Table

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- 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 . . .			
8001	8050	80	788	2403	2704
8051	8100	80	774	2386	2685
8101	8150	79	759	2369	2665
8151	8200	79	745	2352	2646
8201	8250	78	730	2335	2627
8251	8300	78	716	2318	2608
8301	8350	77	701	2301	2589
8351	8400	77	687	2284	2570
8401	8450	77	672	2267	2551
8451	8500	76	658	2250	2532
8501	8550	76	643	2233	2512
8551	8600	75	629	2216	2493
8601	8650	75	615	2199	2474
8651	8700	74	600	2182	2455
8701	8750	74	586	2165	2436
8751	8800	73	571	2148	2417
8801	8850	73	557	2131	2398
8851	8900	72	542	2114	2379
8901	8950	72	528	2097	2359
8951	9000	72	513	2080	2340
9001	9050	71	499	2063	2321
9051	9100	71	485	2046	2302
9101	9150	70	470	2029	2283
9151	9200	70	456	2012	2264
9201	9250	69	441	1995	2245
9251	9300	69	427	1978	2226
9301	9350	68	412	1961	2206
9351	9400	68	398	1944	2187
9401	9450	67	383	1927	2168
9451	9500	67	369	1910	2149
9501	9550	66	354	1893	2130
9551	9600	66	340	1876	2111
9601	9650	66	326	1859	2092
9651	9700	65	311	1842	2073
9701	9750	65	297	1825	2053
9751	9800	64	282	1808	2034
9801	9850	64	268	1791	2015
9851	9900	63	256	1774	1996
9901	9950	63	255	1757	1977
9951	10000	62	254	1740	1958

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 . . .			
10001	10050	62	253	1723	1939
10051	10100	61	253	1706	1920
10101	10150	61	252	1689	1900
10151	10200	60	251	1672	1881
10201	10250	60	250	1655	1862
10251	10300	60	249	1638	1843
10301	10350	59	248	1621	1824
10351	10400	59	247	1604	1805
10401	10450	58	247	1587	1786
10451	10500	58	246	1570	1767
10501	10550	57	245	1553	1747
10551	10600	57	244	1536	1728
10601	10650	56	243	1519	1709
10651	10700	56	242	1502	1690
10701	10750	55	242	1485	1671
10751	10800	55	241	1468	1652
10801	10850	55	240	1451	1633
10851	10900	54	239	1434	1614
10901	10950	54	238	1417	1594
10951	11000	53	237	1400	1575
11001	11050	53	236	1383	1556
11051	11100	52	236	1366	1537
11101	11150	52	235	1349	1518
11151	11200	51	234	1332	1499
11201	11250	51	233	1315	1480
11251	11300	50	232	1298	1461
11301	11350	50	231	1281	1441
11351	11400	49	230	1264	1422
11401	11450	49	230	1247	1403
11451	11500	49	229	1230	1384
11501	11550	48	228	1213	1365
11551	11600	48	227	1196	1346
11601	11650	47	226	1179	1327
11651	11700	47	225	1162	1308
11701	11750	46	225	1145	1288
11751	11800	46	224	1128	1269
11801	11850	45	223	1111	1250
11851	11900	45	222	1094	1231
11901	11950	44	221	1077	1212
11951	12000	44	220	1060	1193

# 2018 Earned Income Tax Credit Table

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- 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 . . .			
12001	12050	44	219	1043	1174
12051	12100	43	219	1026	1155
12101	12150	43	218	1009	1135
12151	12200	42	217	992	1116
12201	12250	42	216	975	1097
12251	12300	41	215	958	1078
12301	12350	41	214	941	1059
12351	12400	40	213	924	1040
12401	12450	40	213	907	1021
12451	12500	39	212	890	1002
12501	12550	39	211	873	982
12551	12600	38	210	856	963
12601	12650	38	209	839	944
12651	12700	38	208	822	925
12701	12750	37	208	805	906
12751	12800	37	207	788	887
12801	12850	36	206	771	868
12851	12900	36	205	754	849
12901	12950	35	204	737	829
12951	13000	35	203	720	810
13001	13050	34	202	703	791
13051	13100	34	202	686	772
13101	13150	33	201	669	753
13151	13200	33	200	652	734
13201	13250	32	199	635	715
13251	13300	32	198	618	696
13301	13350	32	197	601	676
13351	13400	31	196	584	657
13401	13450	31	196	567	638
13451	13500	30	195	550	619
13501	13550	30	194	533	600
13551	13600	29	193	516	581
13601	13650	29	192	499	562
13651	13700	28	191	482	543
13701	13750	28	191	465	523
13751	13800	27	190	448	504
13801	13850	27	189	431	485
13851	13900	27	188	414	466
13901	13950	26	187	397	447
13951	14000	26	186	380	428

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 . . .			
14001	14050	25	185	363	409
14051	14100	25	185	346	390
14101	14150	24	184	329	370
14151	14200	24	183	312	351
14201	14250	23	182	295	332
14251	14300	23	181	278	313
14301	14350	22	180	261	294
14351	14400	22	179	254	275
14401	14450	21	179	253	255
14451	14500	21	178	251	254
14501	14550	21	177	250	252
14551	14600	20	176	249	251
14601	14650	20	175	248	250
14651	14700	19	174	247	249
14701	14750	19	174	245	248
14751	14800	18	173	244	246
14801	14850	18	172	243	245
14851	14900	17	171	242	244
14901	14950	17	170	241	243
14951	15000	16	169	239	242
15001	15050	16	168	238	240
15051	15100	16	168	237	239
15101	15150	15	167	236	238
15151	15200	15	166	235	237
15201	15250	14	165	233	235
15251	15300	14	164	232	234
15301	15350	13	163	231	233
15351	15400	13	162	230	232
15401	15450	12	162	229	231
15451	15500	12	161	227	229
15501	15550	11	160	226	228
15551	15600	11	159	225	227
15601	15650	10	158	224	226
15651	15700	10	157	223	225
15701	15750	10	157	221	223
15751	15800	9	156	220	222
15801	15850	9	155	219	221
15851	15900	8	154	218	220
15901	15950	8	153	217	219
15951	16000	7	152	215	217

# 2018 Earned Income Tax Credit Table

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- 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 . . .			
16001	16050	7	151	214	216
16051	16100	6	151	213	215
16101	16150	6	150	212	214
16151	16200	5	149	211	212
16201	16250	5	148	209	211
16251	16300	4	147	208	210
16301	16350	4	146	207	209
16351	16400	4	145	206	208
16401	16450	3	145	205	206
16451	16500	3	144	203	205
16501	16550	2	143	202	204
16551	16600	2	142	201	203
16601	16650	1	141	200	202
16651	16700	1	140	199	200
16701	16750	1	140	197	199
16751	16800	0	139	196	198
16801	16850	0	138	195	197
16851	16900	0	137	194	196
16901	16950	0	136	193	194
16951	17000	0	135	191	193
17001	17050	0	134	190	192
17051	17100	0	134	189	191
17101	17150	0	133	188	189
17151	17200	0	132	187	188
17201	17250	0	131	185	187
17251	17300	0	130	184	186
17301	17350	0	129	183	185
17351	17400	0	128	182	183
17401	17450	0	128	181	182
17451	17500	0	127	180	181
17501	17550	0	126	178	180
17551	17600	0	125	177	179
17601	17650	0	124	176	177
17651	17700	0	123	175	176
17701	17750	0	123	174	175
17751	17800	0	122	172	174
17801	17850	0	121	171	172
17851	17900	0	120	170	171
17901	17950	0	119	169	170
17951	18000	0	118	168	169

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 . . .			
18001	18050	0	117	166	168
18051	18100	0	117	165	166
18101	18150	0	116	164	165
18151	18200	0	115	163	164
18201	18250	0	114	162	163
18251	18300	0	113	160	162
18301	18350	0	112	159	160
18351	18400	0	111	158	159
18401	18450	0	111	157	158
18451	18500	0	110	156	157
18501	18550	0	109	154	156
18551	18600	0	108	153	154
18601	18650	0	107	152	153
18651	18700	0	106	151	152
18701	18750	0	106	150	151
18751	18800	0	105	148	149
18801	18850	0	104	147	148
18851	18900	0	103	146	147
18901	18950	0	102	145	146
18951	19000	0	101	144	145
19001	19050	0	100	142	143
19051	19100	0	100	141	142
19101	19150	0	99	140	141
19151	19200	0	98	139	140
19201	19250	0	97	138	139
19251	19300	0	96	136	137
19301	19350	0	95	135	136
19351	19400	0	94	134	135
19401	19450	0	94	133	134
19451	19500	0	93	132	133
19501	19550	0	92	130	131
19551	19600	0	91	129	130
19601	19650	0	90	128	129
19651	19700	0	89	127	128
19701	19750	0	89	126	126
19751	19800	0	88	124	125
19801	19850	0	87	123	124
19851	19900	0	86	122	123
19901	19950	0	85	121	122
19951	20000	0	84	120	120

# 2018 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.

- 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.
- 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 . . .			
20001	20050	0	83	118	119
20051	20100	0	83	117	118
20101	20150	0	82	116	117
20151	20200	0	81	115	116
20201	20250	0	80	114	114
20251	20300	0	79	112	113
20301	20350	0	78	111	112
20351	20400	0	77	110	111
20401	20450	0	77	109	110
20451	20500	0	76	108	108
20501	20550	0	75	106	107
20551	20600	0	74	105	106
20601	20650	0	73	104	105
20651	20700	0	72	103	103
20701	20750	0	72	102	102
20751	20800	0	71	100	101
20801	20850	0	70	99	100
20851	20900	0	69	98	99
20901	20950	0	68	97	97
20951	21000	0	67	96	96
21001	21050	0	66	94	95
21051	21100	0	66	93	94
21101	21150	0	65	92	93
21151	21200	0	64	91	91
21201	21250	0	63	90	90
21251	21300	0	62	88	89
21301	21350	0	61	87	88
21351	21400	0	60	86	86
21401	21450	0	60	85	85
21451	21500	0	59	84	84
21501	21550	0	58	82	83
21551	21600	0	57	81	82
21601	21650	0	56	80	80
21651	21700	0	55	79	79
21701	21750	0	55	78	78
21751	21800	0	54	76	77
21801	21850	0	53	75	76
21851	21900	0	52	74	74
21901	21950	0	51	73	73
21951	22000	0	50	72	72

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 . . .			
22001	22050	0	49	70	71
22051	22100	0	49	69	70
22101	22150	0	48	68	68
22151	22200	0	47	67	67
22201	22250	0	46	66	66
22251	22300	0	45	64	65
22301	22350	0	44	63	63
22351	22400	0	43	62	62
22401	22450	0	43	61	61
22451	22500	0	42	60	60
22501	22550	0	41	58	59
22551	22600	0	40	57	57
22601	22650	0	39	56	56
22651	22700	0	38	55	55
22701	22750	0	38	54	54
22751	22800	0	37	52	53
22801	22850	0	36	51	51
22851	22900	0	35	50	50
22901	22950	0	34	49	49
22951	23000	0	33	48	48
23001	23050	0	32	46	47
23051	23100	0	32	45	45
23101	23150	0	31	44	44
23151	23200	0	30	43	43
23201	23250	0	29	42	42
23251	23300	0	28	40	40
23301	23350	0	27	39	39
23351	23400	0	26	38	38
23401	23450	0	26	37	37
23451	23500	0	25	36	36
23501	23550	0	24	34	34
23551	23600	0	23	33	33
23601	23650	0	22	32	32
23651	23700	0	21	31	31
23701	23750	0	21	30	30
23751	23800	0	20	28	28
23801	23850	0	19	27	27
23851	23900	0	18	26	26
23901	23950	0	17	25	25
23951	24000	0	16	24	24

# 2018 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.

- 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.
- 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 . . .			
24001	24050	0	15	22	22
24051	24100	0	15	21	21
24101	24150	0	14	20	20
24151	24200	0	13	19	19
24201	24250	0	12	18	17
24251	24300	0	11	17	16
24301	24350	0	10	15	15
24351	24400	0	9	14	14
24401	24450	0	9	13	13
24451	24500	0	8	12	11
24501	24550	0	7	11	10
24551	24600	0	6	9	9
24601	24650	0	5	8	8
24651	24700	0	4	7	7
24701	24750	0	4	6	5
24751	24800	0	3	5	4
24801	24850	0	2	3	3
24851	24900	0	1	2	2
24901	24950	0	1	1	1

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# 2018 Head of Household Filing Status Schedule

# 3532

Attach to your California Form 540, Long or Short Form 540NR, or Form 540 2EZ.

Name(s) as shown on tax return

SSN or ITIN

## Part I – Marital Status

1 Check one box below to identify your marital status. See instructions.

- a Not legally married/RDP during 2018  1a
- b Widow/widower (my spouse/RDP died before 01/01/2018)  1b
- c Marriage/RDP was annulled.  1c
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2018.  1d
- e Legally married/RDP and did not live with spouse/RDP during 2018.  1e
- f Legally married/RDP and lived with spouse/RDP during 2018. List the beginning and ending dates for each period when you lived together  1f

From:  To:  From:  To:

## Part II – Qualifying Person

2 Check one box below to identify the relationship of the person that qualifies you for the head of household filing status. See instructions.

- a Son, daughter, stepson, or stepdaughter  2a
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece  2b
- c Eligible foster child  2c
- d Father, mother, stepfather, or stepmother  2d
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt  2e

## Part III – Qualifying Person Information

3 Information about your qualifying person. See instructions.

First Name

Last Name

SSN

DOB (MM/DD/YYYY) If your qualifying person is age 19 or older in 2018, go to line 3a. If not, go to line 4.

- a Was your qualifying person a full time student under age 24 in 2018?  3a  Yes  No
- b Was your qualifying person permanently and totally disabled in 2018?  3b  Yes  No

4 Enter qualifying person's gross income in 2018. See instructions.

5 Number of days your qualifying person lived with you during 2018. See instructions.

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

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**[ftb.ca.gov](http://ftb.ca.gov)**

# 2018 Instructions for Form FTB 3532

## Head of Household Filing Status Schedule

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).

### 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](http://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 or 540NR), 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.

For taxable years beginning on or after January 1, 2015, 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.

Attach the completed form FTB 3532, to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or Form 540 2EZ, California Resident Income Tax Return, if you claim head of household filing status.

Beginning in tax year 2018, 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](http://ftb.ca.gov) and search for **HOH**.

**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.

### A Purpose

Use form FTB 3532 to report how the HOH filing status was determined.

### B Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for the year.
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see the instructions for Part III, line 4, Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an RDP.

- You were not a nonresident alien at any time during the year.
- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

### Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

#### Part I – Marital Status

##### Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

##### Considered Unmarried or Considered Not in a Registered Domestic Partnership

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the year.
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
  - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
  - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or a similar statement. The custodial parent can revoke their federal Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

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## Part II – Qualifying Person

### Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

## Part III – Qualifying Person Information

### Line 3

Enter the qualifying person's name.

Enter the qualifying person's Social Security Number (SSN). Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2018, and does not have a SSN, enter "Died" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Your qualifying child must be under 19 years of age or a full-time student under 24 years of age. The person also meets the age test if he or she is permanently and totally disabled at any time during the calendar year. (If the person does not meet the age test to be a qualifying child, he or she may meet the requirements to be a qualifying relative).

### Line 4

#### Gross Income

Your qualifying relative's gross income must be less than \$4,150. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to [irs.gov](https://www.irs.gov) and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

### Line 5

#### More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you did not live with your spouse/RDP at any time during the last six months of the year, add together:
  - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
  - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, military service, and incarceration. In the event of a birth or death of your qualifying person during the year, enter 365 days.

# 2018 California 2EZ Table

Single

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

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
0	14,551	0	0	0	0
14,552	14,651	1	0	0	0
14,652	14,751	3	0	0	0
14,752	14,851	5	0	0	0
14,852	14,951	7	0	0	0
14,952	15,051	9	0	0	0
15,052	15,151	11	0	0	0
15,152	15,251	13	0	0	0
15,252	15,351	15	0	0	0
15,352	15,451	17	0	0	0
15,452	15,551	19	0	0	0
15,552	15,651	21	0	0	0
15,652	15,751	23	0	0	0
15,752	15,851	25	0	0	0
15,852	15,951	27	0	0	0
15,952	16,051	29	0	0	0
16,052	16,151	31	0	0	0
16,152	16,251	33	0	0	0
16,252	16,351	35	0	0	0
16,352	16,451	37	0	0	0
16,452	16,551	39	0	0	0
16,552	16,651	41	0	0	0
16,652	16,751	43	0	0	0
16,752	16,851	45	0	0	0
16,852	16,951	47	0	0	0
16,952	17,051	49	0	0	0
17,052	17,151	51	0	0	0
17,152	17,251	53	0	0	0
17,252	17,351	55	0	0	0
17,352	17,451	57	0	0	0
17,452	17,551	59	0	0	0
17,552	17,651	61	0	0	0
17,652	17,751	63	0	0	0
17,752	17,851	65	0	0	0
17,852	17,951	67	0	0	0
17,952	18,051	69	0	0	0
18,052	18,151	71	0	0	0
18,152	18,251	73	0	0	0
18,252	18,351	75	0	0	0
18,352	18,451	77	0	0	0
18,452	18,551	79	0	0	0
18,552	18,651	81	0	0	0
18,652	18,751	83	0	0	0
18,752	18,851	85	0	0	0
18,852	18,951	87	0	0	0
18,952	19,051	89	0	0	0
19,052	19,151	91	0	0	0
19,152	19,251	93	0	0	0
19,252	19,351	95	0	0	0
19,352	19,451	97	0	0	0
19,452	19,551	99	0	0	0
19,552	19,651	101	0	0	0
19,652	19,751	103	0	0	0
19,752	19,851	105	0	0	0
19,852	19,951	107	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
19,952	20,051	109	0	0	0
20,052	20,151	111	0	0	0
20,152	20,251	113	0	0	0
20,252	20,351	115	0	0	0
20,352	20,451	117	0	0	0
20,452	20,551	119	0	0	0
20,552	20,651	121	0	0	0
20,652	20,751	123	0	0	0
20,752	20,851	125	0	0	0
20,852	20,951	127	0	0	0
20,952	21,051	129	0	0	0
21,052	21,151	131	0	0	0
21,152	21,251	133	0	0	0
21,252	21,351	135	0	0	0
21,352	21,451	137	0	0	0
21,452	21,551	139	0	0	0
21,552	21,651	141	0	0	0
21,652	21,751	143	0	0	0
21,752	21,851	145	0	0	0
21,852	21,951	147	0	0	0
21,952	22,051	149	0	0	0
22,052	22,151	151	0	0	0
22,152	22,251	153	0	0	0
22,252	22,351	155	0	0	0
22,352	22,451	157	0	0	0
22,452	22,551	159	0	0	0
22,552	22,651	161	0	0	0
22,652	22,751	163	0	0	0
22,752	22,851	165	0	0	0
22,852	22,951	167	0	0	0
22,952	23,051	169	0	0	0
23,052	23,151	171	0	0	0
23,152	23,251	173	0	0	0
23,252	23,351	175	0	0	0
23,352	23,451	177	0	0	0
23,452	23,551	179	0	0	0
23,552	23,651	181	0	0	0
23,652	23,751	183	0	0	0
23,752	23,851	185	0	0	0
23,852	23,951	187	0	0	0
23,952	24,051	189	0	0	0
24,052	24,151	191	0	0	0
24,152	24,251	193	0	0	0
24,252	24,351	195	0	0	0
24,352	24,451	197	0	0	0
24,452	24,551	199	0	0	0
24,552	24,651	201	0	0	0
24,652	24,751	203	0	0	0
24,752	24,851	207	0	0	0
24,852	24,951	211	0	0	0
24,952	25,051	215	0	0	0
25,052	25,151	219	0	0	0
25,152	25,251	223	0	0	0
25,252	25,351	227	0	0	0
25,352	25,451	231	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,452	25,551	235	0	0	0
25,552	25,651	239	0	0	0
25,652	25,751	243	0	0	0
25,752	25,851	247	0	0	0
25,852	25,951	251	0	0	0
25,952	26,051	255	0	0	0
26,052	26,151	259	0	0	0
26,152	26,251	263	0	0	0
26,252	26,351	267	0	0	0
26,352	26,451	271	0	0	0
26,452	26,551	275	0	0	0
26,552	26,651	279	0	0	0
26,652	26,751	283	0	0	0
26,752	26,851	287	0	0	0
26,852	26,951	291	0	0	0
26,952	27,051	295	0	0	0
27,052	27,151	299	0	0	0
27,152	27,251	303	0	0	0
27,252	27,351	307	0	0	0
27,352	27,451	311	0	0	0
27,452	27,551	315	0	0	0
27,552	27,651	319	0	0	0
27,652	27,751	323	0	0	0
27,752	27,851	327	0	0	0
27,852	27,951	331	0	0	0
27,952	28,051	335	0	0	0
28,052	28,151	339	0	0	0
28,152	28,251	343	0	0	0
28,252	28,351	347	0	0	0
28,352	28,451	351	0	0	0
28,452	28,551	355	0	0	0
28,552	28,651	359	0	0	0
28,652	28,751	363	0	0	0
28,752	28,851	367	0	0	0
28,852	28,951	371	4	0	0
28,952	29,051	375	8	0	0
29,052	29,151	379	12	0	0
29,152	29,251	383	16	0	0
29,252	29,351	387	20	0	0
29,352	29,451	391	24	0	0
29,452	29,551	395	28	0	0
29,552	29,651	399	32	0	0
29,652	29,751	403	36	0	0
29,752	29,851	407	40	0	0
29,852	29,951	411	44	0	0
29,952	30,051	415	48	0	0
30,052	30,151	419	52	0	0
30,152	30,251	423	56	0	0
30,252	30,351	427	60	0	0
30,352	30,451	431	64	0	0
30,452	30,551	435	68	0	0
30,552	30,651	439	72	0	0
30,652	30,751	443	76	0	0
30,752	30,851	447	80	0	0
30,852	30,951	451	84	0	0

Continued on next page.

# 2018 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
30,952	31,051	455	88	0	0
31,052	31,151	459	92	0	0
31,152	31,251	463	96	0	0
31,252	31,351	467	100	0	0
31,352	31,451	471	104	0	0
31,452	31,551	475	108	0	0
31,552	31,651	479	112	0	0
31,652	31,751	483	116	0	0
31,752	31,851	487	120	0	0
31,852	31,951	491	124	0	0
31,952	32,051	495	128	0	0
32,052	32,151	499	132	0	0
32,152	32,251	503	136	0	0
32,252	32,351	507	140	0	0
32,352	32,451	511	144	0	0
32,452	32,551	515	148	0	0
32,552	32,651	519	152	0	0
32,652	32,751	523	156	0	0
32,752	32,851	527	160	0	0
32,852	32,951	531	164	0	0
32,952	33,051	535	168	0	0
33,052	33,151	539	172	0	0
33,152	33,251	543	176	0	0
33,252	33,351	547	180	0	0
33,352	33,451	551	184	0	0
33,452	33,551	555	188	0	0
33,552	33,651	559	192	0	0
33,652	33,751	563	196	0	0
33,752	33,851	567	200	0	0
33,852	33,951	571	204	0	0
33,952	34,051	575	208	0	0
34,052	34,151	579	212	0	0
34,152	34,251	583	216	0	0
34,252	34,351	587	220	0	0
34,352	34,451	591	224	0	0
34,452	34,551	595	228	0	0
34,552	34,651	599	232	0	0
34,652	34,751	603	236	0	0
34,752	34,851	607	240	0	0
34,852	34,951	611	244	0	0
34,952	35,051	615	248	0	0
35,052	35,151	619	252	0	0
35,152	35,251	623	256	0	0
35,252	35,351	627	260	0	0
35,352	35,451	631	264	0	0
35,452	35,551	635	268	0	0
35,552	35,651	639	272	0	0
35,652	35,751	643	276	0	0
35,752	35,851	647	280	0	0
35,852	35,951	651	284	0	0
35,952	36,051	655	288	0	0
36,052	36,151	659	292	0	0
36,152	36,251	663	296	0	0
36,252	36,351	667	300	0	0
36,352	36,451	672	305	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,452	36,551	678	311	0	0
36,552	36,651	684	317	0	0
36,652	36,751	690	323	0	0
36,752	36,851	696	329	0	0
36,852	36,951	702	335	0	0
36,952	37,051	708	341	0	0
37,052	37,151	714	347	0	0
37,152	37,251	720	353	0	0
37,252	37,351	726	359	0	0
37,352	37,451	732	365	0	0
37,452	37,551	738	371	4	0
37,552	37,651	744	377	10	0
37,652	37,751	750	383	16	0
37,752	37,851	756	389	22	0
37,852	37,951	762	395	28	0
37,952	38,051	768	401	34	0
38,052	38,151	774	407	40	0
38,152	38,251	780	413	46	0
38,252	38,351	786	419	52	0
38,352	38,451	792	425	58	0
38,452	38,551	798	431	64	0
38,552	38,651	804	437	70	0
38,652	38,751	810	443	76	0
38,752	38,851	816	449	82	0
38,852	38,951	822	455	88	0
38,952	39,051	828	461	94	0
39,052	39,151	834	467	100	0
39,152	39,251	840	473	106	0
39,252	39,351	846	479	112	0
39,352	39,451	852	485	118	0
39,452	39,551	858	491	124	0
39,552	39,651	864	497	130	0
39,652	39,751	870	503	136	0
39,752	39,851	876	509	142	0
39,852	39,951	882	515	148	0
39,952	40,051	888	521	154	0
40,052	40,151	894	527	160	0
40,152	40,251	900	533	166	0
40,252	40,351	906	539	172	0
40,352	40,451	912	545	178	0
40,452	40,551	918	551	184	0
40,552	40,651	924	557	190	0
40,652	40,751	930	563	196	0
40,752	40,851	936	569	202	0
40,852	40,951	942	575	208	0
40,952	41,051	948	581	214	0
41,052	41,151	954	587	220	0
41,152	41,251	960	593	226	0
41,252	41,351	966	599	232	0
41,352	41,451	972	605	238	0
41,452	41,551	978	611	244	0
41,552	41,651	984	617	250	0
41,652	41,751	990	623	256	0
41,752	41,851	996	629	262	0
41,852	41,951	1,002	635	268	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,952	42,051	1,008	641	274	0
42,052	42,151	1,014	647	280	0
42,152	42,251	1,020	653	286	0
42,252	42,351	1,026	659	292	0
42,352	42,451	1,032	665	298	0
42,452	42,551	1,038	671	304	0
42,552	42,651	1,044	677	310	0
42,652	42,751	1,050	683	316	0
42,752	42,851	1,056	689	322	0
42,852	42,951	1,062	695	328	0
42,952	43,051	1,068	701	334	0
43,052	43,151	1,074	707	340	0
43,152	43,251	1,080	713	346	0
43,252	43,351	1,086	719	352	0
43,352	43,451	1,092	725	358	0
43,452	43,551	1,098	731	364	0
43,552	43,651	1,104	737	370	3
43,652	43,751	1,110	743	376	9
43,752	43,851	1,116	749	382	15
43,852	43,951	1,122	755	388	21
43,952	44,051	1,128	761	394	27
44,052	44,151	1,134	767	400	33
44,152	44,251	1,140	773	406	39
44,252	44,351	1,146	779	412	45
44,352	44,451	1,152	785	418	51
44,452	44,551	1,158	791	424	57
44,552	44,651	1,164	797	430	63
44,652	44,751	1,170	803	436	69
44,752	44,851	1,176	809	442	75
44,852	44,951	1,182	815	448	81
44,952	45,051	1,188	821	454	87
45,052	45,151	1,194	827	460	93
45,152	45,251	1,200	833	466	99
45,252	45,351	1,206	839	472	105
45,352	45,451	1,212	845	478	111
45,452	45,551	1,218	851	484	117
45,552	45,651	1,224	857	490	123
45,652	45,751	1,230	863	496	129
45,752	45,851	1,236	869	502	135
45,852	45,951	1,242	875	508	141
45,952	46,051	1,248	881	514	147
46,052	46,151	1,254	887	520	153
46,152	46,251	1,260	893	526	159
46,252	46,351	1,266	899	532	165
46,352	46,451	1,272	905	538	171
46,452	46,551	1,278	911	544	177
46,552	46,651	1,284	917	550	183
46,652	46,751	1,290	923	556	189
46,752	46,851	1,296	929	562	195
46,852	46,951	1,302	935	568	201
46,952	47,051	1,308	941	574	207
47,052	47,151	1,314	947	580	213
47,152	47,251	1,320	953	586	219
47,252	47,351	1,326	959	592	225
47,352	47,451	1,332	965	598	231

Continued on next page.

# 2018 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
47,452	47,551	1,338	971	604	237
47,552	47,651	1,344	977	610	243
47,652	47,751	1,350	983	616	249
47,752	47,851	1,356	989	622	255
47,852	47,951	1,362	995	628	261
47,952	48,051	1,368	1,001	634	267
48,052	48,151	1,374	1,007	640	273
48,152	48,251	1,380	1,013	646	279
48,252	48,351	1,386	1,019	652	285
48,352	48,451	1,392	1,025	658	291
48,452	48,551	1,398	1,031	664	297
48,552	48,651	1,404	1,037	670	303
48,652	48,751	1,410	1,043	676	309
48,752	48,851	1,417	1,050	683	316
48,852	48,951	1,425	1,058	691	324
48,952	49,051	1,433	1,066	699	332
49,052	49,151	1,441	1,074	707	340
49,152	49,251	1,449	1,082	715	348
49,252	49,351	1,457	1,090	723	356
49,352	49,451	1,465	1,098	731	364
49,452	49,551	1,473	1,106	739	372
49,552	49,651	1,481	1,114	747	380
49,652	49,751	1,489	1,122	755	388
49,752	49,851	1,497	1,130	763	396
49,852	49,951	1,505	1,138	771	404
49,952	50,051	1,513	1,146	779	412
50,052	50,151	1,521	1,154	787	420
50,152	50,251	1,529	1,162	795	428
50,252	50,351	1,537	1,170	803	436
50,352	50,451	1,545	1,178	811	444
50,452	50,551	1,553	1,186	819	452
50,552	50,651	1,561	1,194	827	460
50,652	50,751	1,569	1,202	835	468
50,752	50,851	1,577	1,210	843	476
50,852	50,951	1,585	1,218	851	484
50,952	51,051	1,593	1,226	859	492
51,052	51,151	1,601	1,234	867	500
51,152	51,251	1,609	1,242	875	508
51,252	51,351	1,617	1,250	883	516
51,352	51,451	1,625	1,258	891	524
51,452	51,551	1,633	1,266	899	532
51,552	51,651	1,641	1,274	907	540
51,652	51,751	1,649	1,282	915	548
51,752	51,851	1,657	1,290	923	556
51,852	51,951	1,665	1,298	931	564
51,952	52,051	1,673	1,306	939	572
52,052	52,151	1,681	1,314	947	580
52,152	52,251	1,689	1,322	955	588
52,252	52,351	1,697	1,330	963	596
52,352	52,451	1,705	1,338	971	604
52,452	52,551	1,713	1,346	979	612
52,552	52,651	1,721	1,354	987	620
52,652	52,751	1,729	1,362	995	628
52,752	52,851	1,737	1,370	1,003	636
52,852	52,951	1,745	1,378	1,011	644

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
52,952	53,051	1,753	1,386	1,019	652
53,052	53,151	1,761	1,394	1,027	660
53,152	53,251	1,769	1,402	1,035	668
53,252	53,351	1,777	1,410	1,043	676
53,352	53,451	1,785	1,418	1,051	684
53,452	53,551	1,793	1,426	1,059	692
53,552	53,651	1,801	1,434	1,067	700
53,652	53,751	1,809	1,442	1,075	708
53,752	53,851	1,817	1,450	1,083	716
53,852	53,951	1,825	1,458	1,091	724
53,952	54,051	1,833	1,466	1,099	732
54,052	54,151	1,841	1,474	1,107	740
54,152	54,251	1,849	1,482	1,115	748
54,252	54,351	1,857	1,490	1,123	756
54,352	54,451	1,865	1,498	1,131	764
54,452	54,551	1,873	1,506	1,139	772
54,552	54,651	1,881	1,514	1,147	780
54,652	54,751	1,889	1,522	1,155	788
54,752	54,851	1,897	1,530	1,163	796
54,852	54,951	1,905	1,538	1,171	804
54,952	55,051	1,913	1,546	1,179	812
55,052	55,151	1,921	1,554	1,187	820
55,152	55,251	1,929	1,562	1,195	828
55,252	55,351	1,937	1,570	1,203	836
55,352	55,451	1,945	1,578	1,211	844
55,452	55,551	1,953	1,586	1,219	852
55,552	55,651	1,961	1,594	1,227	860
55,652	55,751	1,969	1,602	1,235	868
55,752	55,851	1,977	1,610	1,243	876
55,852	55,951	1,985	1,618	1,251	884
55,952	56,051	1,993	1,626	1,259	892
56,052	56,151	2,001	1,634	1,267	900
56,152	56,251	2,009	1,642	1,275	908
56,252	56,351	2,017	1,650	1,283	916
56,352	56,451	2,025	1,658	1,291	924
56,452	56,551	2,033	1,666	1,299	932
56,552	56,651	2,041	1,674	1,307	940
56,652	56,751	2,049	1,682	1,315	948
56,752	56,851	2,057	1,690	1,323	956
56,852	56,951	2,065	1,698	1,331	964
56,952	57,051	2,073	1,706	1,339	972
57,052	57,151	2,081	1,714	1,347	980
57,152	57,251	2,089	1,722	1,355	988
57,252	57,351	2,097	1,730	1,363	996
57,352	57,451	2,105	1,738	1,371	1,004
57,452	57,551	2,113	1,746	1,379	1,012
57,552	57,651	2,121	1,754	1,387	1,020
57,652	57,751	2,129	1,762	1,395	1,028
57,752	57,851	2,137	1,770	1,403	1,036
57,852	57,951	2,145	1,778	1,411	1,044
57,952	58,051	2,153	1,786	1,419	1,052
58,052	58,151	2,161	1,794	1,427	1,060
58,152	58,251	2,169	1,802	1,435	1,068
58,252	58,351	2,177	1,810	1,443	1,076
58,352	58,451	2,185	1,818	1,451	1,084

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
58,452	58,551	2,193	1,826	1,459	1,092
58,552	58,651	2,201	1,834	1,467	1,100
58,652	58,751	2,209	1,842	1,475	1,108
58,752	58,851	2,217	1,850	1,483	1,116
58,852	58,951	2,225	1,858	1,491	1,124
58,952	59,051	2,233	1,866	1,499	1,132
59,052	59,151	2,241	1,874	1,507	1,140
59,152	59,251	2,249	1,882	1,515	1,148
59,252	59,351	2,257	1,890	1,523	1,156
59,352	59,451	2,265	1,898	1,531	1,164
59,452	59,551	2,273	1,906	1,539	1,172
59,552	59,651	2,281	1,914	1,547	1,180
59,652	59,751	2,289	1,922	1,555	1,188
59,752	59,851	2,297	1,930	1,563	1,196
59,852	59,951	2,305	1,938	1,571	1,204
59,952	60,051	2,313	1,946	1,579	1,212
60,052	60,151	2,321	1,954	1,587	1,220
60,152	60,251	2,329	1,962	1,595	1,228
60,252	60,351	2,337	1,970	1,603	1,236
60,352	60,451	2,345	1,978	1,611	1,244
60,452	60,551	2,353	1,986	1,619	1,252
60,552	60,651	2,362	1,995	1,628	1,261
60,652	60,751	2,371	2,004	1,637	1,270
60,752	60,851	2,381	2,014	1,647	1,280
60,852	60,951	2,390	2,023	1,656	1,289
60,952	61,051	2,399	2,032	1,665	1,298
61,052	61,151	2,409	2,042	1,675	1,308
61,152	61,251	2,418	2,051	1,684	1,317
61,252	61,351	2,427	2,060	1,693	1,326
61,352	61,451	2,436	2,069	1,702	1,335
61,452	61,551	2,446	2,079	1,712	1,345
61,552	61,651	2,455	2,088	1,721	1,354
61,652	61,751	2,464	2,097	1,730	1,363
61,752	61,851	2,474	2,107	1,740	1,373
61,852	61,951	2,483	2,116	1,749	1,382
61,952	62,051	2,492	2,125	1,758	1,391
62,052	62,151	2,502	2,135	1,768	1,401
62,152	62,251	2,511	2,144	1,777	1,410
62,252	62,351	2,520	2,153	1,786	1,419
62,352	62,451	2,529	2,162	1,795	1,428
62,452	62,551	2,539	2,172	1,805	1,438
62,552	62,651	2,548	2,181	1,814	1,447
62,652	62,751	2,557	2,190	1,823	1,456
62,752	62,851	2,567	2,200	1,833	1,466
62,852	62,951	2,576	2,209	1,842	1,475
62,952	63,051	2,585	2,218	1,851	1,484
63,052	63,151	2,595	2,228	1,861	1,494
63,152	63,251	2,604	2,237	1,870	1,503
63,252	63,351	2,613	2,246	1,879	1,512
63,352	63,451	2,622	2,255	1,888	1,521
63,452	63,551	2,632	2,265	1,898	1,531
63,552	63,651	2,641	2,274	1,907	1,540
63,652	63,751	2,650	2,283	1,916	1,549
63,752	63,851	2,660	2,293	1,926	1,559
63,852	63,951	2,669	2,302	1,935	1,568

Continued on next page.

# 2018 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
63,952	64,051	2,678	2,311	1,944	1,577
64,052	64,151	2,688	2,321	1,954	1,587
64,152	64,251	2,697	2,330	1,963	1,596
64,252	64,351	2,706	2,339	1,972	1,605
64,352	64,451	2,715	2,348	1,981	1,614
64,452	64,551	2,725	2,358	1,991	1,624
64,552	64,651	2,734	2,367	2,000	1,633
64,652	64,751	2,743	2,376	2,009	1,642
64,752	64,851	2,753	2,386	2,019	1,652
64,852	64,951	2,762	2,395	2,028	1,661
64,952	65,051	2,771	2,404	2,037	1,670
65,052	65,151	2,781	2,414	2,047	1,680
65,152	65,251	2,790	2,423	2,056	1,689
65,252	65,351	2,799	2,432	2,065	1,698
65,352	65,451	2,808	2,441	2,074	1,707
65,452	65,551	2,818	2,451	2,084	1,717
65,552	65,651	2,827	2,460	2,093	1,726
65,652	65,751	2,836	2,469	2,102	1,735
65,752	65,851	2,846	2,479	2,112	1,745
65,852	65,951	2,855	2,488	2,121	1,754
65,952	66,051	2,864	2,497	2,130	1,763
66,052	66,151	2,874	2,507	2,140	1,773
66,152	66,251	2,883	2,516	2,149	1,782
66,252	66,351	2,892	2,525	2,158	1,791
66,352	66,451	2,901	2,534	2,167	1,800
66,452	66,551	2,911	2,544	2,177	1,810
66,552	66,651	2,920	2,553	2,186	1,819
66,652	66,751	2,929	2,562	2,195	1,828
66,752	66,851	2,939	2,572	2,205	1,838
66,852	66,951	2,948	2,581	2,214	1,847
66,952	67,051	2,957	2,590	2,223	1,856
67,052	67,151	2,967	2,600	2,233	1,866
67,152	67,251	2,976	2,609	2,242	1,875
67,252	67,351	2,985	2,618	2,251	1,884
67,352	67,451	2,994	2,627	2,260	1,893
67,452	67,551	3,004	2,637	2,270	1,903
67,552	67,651	3,013	2,646	2,279	1,912
67,652	67,751	3,022	2,655	2,288	1,921
67,752	67,851	3,032	2,665	2,298	1,931
67,852	67,951	3,041	2,674	2,307	1,940
67,952	68,051	3,050	2,683	2,316	1,949
68,052	68,151	3,060	2,693	2,326	1,959
68,152	68,251	3,069	2,702	2,335	1,968
68,252	68,351	3,078	2,711	2,344	1,977
68,352	68,451	3,087	2,720	2,353	1,986
68,452	68,551	3,097	2,730	2,363	1,996
68,552	68,651	3,106	2,739	2,372	2,005
68,652	68,751	3,115	2,748	2,381	2,014
68,752	68,851	3,125	2,758	2,391	2,024
68,852	68,951	3,134	2,767	2,400	2,033
68,952	69,051	3,143	2,776	2,409	2,042
69,052	69,151	3,153	2,786	2,419	2,052
69,152	69,251	3,162	2,795	2,428	2,061
69,252	69,351	3,171	2,804	2,437	2,070
69,352	69,451	3,180	2,813	2,446	2,079

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
69,452	69,551	3,190	2,823	2,456	2,089
69,552	69,651	3,199	2,832	2,465	2,098
69,652	69,751	3,208	2,841	2,474	2,107
69,752	69,851	3,218	2,851	2,484	2,117
69,852	69,951	3,227	2,860	2,493	2,126
69,952	70,051	3,236	2,869	2,502	2,135
70,052	70,151	3,246	2,879	2,512	2,145
70,152	70,251	3,255	2,888	2,521	2,154
70,252	70,351	3,264	2,897	2,530	2,163
70,352	70,451	3,273	2,906	2,539	2,172
70,452	70,551	3,283	2,916	2,549	2,182
70,552	70,651	3,292	2,925	2,558	2,191
70,652	70,751	3,301	2,934	2,567	2,200
70,752	70,851	3,311	2,944	2,577	2,210
70,852	70,951	3,320	2,953	2,586	2,219
70,952	71,051	3,329	2,962	2,595	2,228
71,052	71,151	3,339	2,972	2,605	2,238
71,152	71,251	3,348	2,981	2,614	2,247
71,252	71,351	3,357	2,990	2,623	2,256
71,352	71,451	3,366	2,999	2,632	2,265
71,452	71,551	3,376	3,009	2,642	2,275
71,552	71,651	3,385	3,018	2,651	2,284
71,652	71,751	3,394	3,027	2,660	2,293
71,752	71,851	3,404	3,037	2,670	2,303
71,852	71,951	3,413	3,046	2,679	2,312
71,952	72,051	3,422	3,055	2,688	2,321
72,052	72,151	3,432	3,065	2,698	2,331
72,152	72,251	3,441	3,074	2,707	2,340
72,252	72,351	3,450	3,083	2,716	2,349
72,352	72,451	3,459	3,092	2,725	2,358
72,452	72,551	3,469	3,102	2,735	2,368
72,552	72,651	3,478	3,111	2,744	2,377
72,652	72,751	3,487	3,120	2,753	2,386
72,752	72,851	3,497	3,130	2,763	2,396
72,852	72,951	3,506	3,139	2,772	2,405
72,952	73,051	3,515	3,148	2,781	2,414
73,052	73,151	3,525	3,158	2,791	2,424
73,152	73,251	3,534	3,167	2,800	2,433
73,252	73,351	3,543	3,176	2,809	2,442
73,352	73,451	3,552	3,185	2,818	2,451
73,452	73,551	3,562	3,195	2,828	2,461
73,552	73,651	3,571	3,204	2,837	2,470
73,652	73,751	3,580	3,213	2,846	2,479
73,752	73,851	3,590	3,223	2,856	2,489
73,852	73,951	3,599	3,232	2,865	2,498
73,952	74,051	3,608	3,241	2,874	2,507
74,052	74,151	3,618	3,251	2,884	2,517
74,152	74,251	3,627	3,260	2,893	2,526
74,252	74,351	3,636	3,269	2,902	2,535
74,352	74,451	3,645	3,278	2,911	2,544
74,452	74,551	3,655	3,288	2,921	2,554
74,552	74,651	3,664	3,297	2,930	2,563
74,652	74,751	3,673	3,306	2,939	2,572
74,752	74,851	3,683	3,316	2,949	2,582
74,852	74,951	3,692	3,325	2,958	2,591

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
74,952	75,051	3,701	3,334	2,967	2,600
75,052	75,151	3,711	3,344	2,977	2,610
75,152	75,251	3,720	3,353	2,986	2,619
75,252	75,351	3,729	3,362	2,995	2,628
75,352	75,451	3,738	3,371	3,004	2,637
75,452	75,551	3,748	3,381	3,014	2,647
75,552	75,651	3,757	3,390	3,023	2,656
75,652	75,751	3,766	3,399	3,032	2,665
75,752	75,851	3,776	3,409	3,042	2,675
75,852	75,951	3,785	3,418	3,051	2,684
75,952	76,051	3,794	3,427	3,060	2,693
76,052	76,151	3,804	3,437	3,070	2,703
76,152	76,251	3,813	3,446	3,079	2,712
76,252	76,351	3,822	3,455	3,088	2,721
76,352	76,451	3,831	3,464	3,097	2,730
76,452	76,551	3,841	3,474	3,107	2,740
76,552	76,651	3,850	3,483	3,116	2,749
76,652	76,751	3,859	3,492	3,125	2,758
76,752	76,851	3,869	3,502	3,135	2,768
76,852	76,951	3,878	3,511	3,144	2,777
76,952	77,051	3,887	3,520	3,153	2,786
77,052	77,151	3,897	3,530	3,163	2,796
77,152	77,251	3,906	3,539	3,172	2,805
77,252	77,351	3,915	3,548	3,181	2,814
77,352	77,451	3,924	3,557	3,190	2,823
77,452	77,551	3,934	3,567	3,200	2,833
77,552	77,651	3,943	3,576	3,209	2,842
77,652	77,751	3,952	3,585	3,218	2,851
77,752	77,851	3,962	3,595	3,228	2,861
77,852	77,951	3,971	3,604	3,237	2,870
77,952	78,051	3,980	3,613	3,246	2,879
78,052	78,151	3,990	3,623	3,256	2,889
78,152	78,251	3,999	3,632	3,265	2,898
78,252	78,351	4,008	3,641	3,274	2,907
78,352	78,451	4,017	3,650	3,283	2,916
78,452	78,551	4,027	3,660	3,293	2,926
78,552	78,651	4,036	3,669	3,302	2,935
78,652	78,751	4,045	3,678	3,311	2,944
78,752	78,851	4,055	3,688	3,321	2,954
78,852	78,951	4,064	3,697	3,330	2,963
78,952	79,051	4,073	3,706	3,339	2,972
79,052	79,151	4,083	3,716	3,349	2,982
79,152	79,251	4,092	3,725	3,358	2,991
79,252	79,351	4,101	3,734	3,367	3,000
79,352	79,451	4,110	3,743	3,376	3,009
79,452	79,551	4,120	3,753	3,386	3,019
79,552	79,651	4,129	3,762	3,395	3,028
79,652	79,751	4,138	3,771	3,404	3,037
79,752	79,851	4,148	3,781	3,414	3,047
79,852	79,951	4,157	3,790	3,423	3,056
79,952	80,051	4,166	3,799	3,432	3,065
80,052	80,151	4,176	3,809	3,442	3,075
80,152	80,251	4,185	3,818	3,451	3,084
80,252	80,351	4,194	3,827	3,460	3,093
80,352	80,451	4,203	3,836	3,469	3,102

Continued on next page.

# 2018 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
80,452	80,551	4,213	3,846	3,479	3,112
80,552	80,651	4,222	3,855	3,488	3,121
80,652	80,751	4,231	3,864	3,497	3,130
80,752	80,851	4,241	3,874	3,507	3,140
80,852	80,951	4,250	3,883	3,516	3,149
80,952	81,051	4,259	3,892	3,525	3,158
81,052	81,151	4,269	3,902	3,535	3,168
81,152	81,251	4,278	3,911	3,544	3,177
81,252	81,351	4,287	3,920	3,553	3,186
81,352	81,451	4,296	3,929	3,562	3,195
81,452	81,551	4,306	3,939	3,572	3,205
81,552	81,651	4,315	3,948	3,581	3,214
81,652	81,751	4,324	3,957	3,590	3,223
81,752	81,851	4,334	3,967	3,600	3,233
81,852	81,951	4,343	3,976	3,609	3,242
81,952	82,051	4,352	3,985	3,618	3,251
82,052	82,151	4,362	3,995	3,628	3,261
82,152	82,251	4,371	4,004	3,637	3,270
82,252	82,351	4,380	4,013	3,646	3,279
82,352	82,451	4,389	4,022	3,655	3,288
82,452	82,551	4,399	4,032	3,665	3,298
82,552	82,651	4,408	4,041	3,674	3,307
82,652	82,751	4,417	4,050	3,683	3,316
82,752	82,851	4,427	4,060	3,693	3,326
82,852	82,951	4,436	4,069	3,702	3,335
82,952	83,051	4,445	4,078	3,711	3,344
83,052	83,151	4,455	4,088	3,721	3,354
83,152	83,251	4,464	4,097	3,730	3,363
83,252	83,351	4,473	4,106	3,739	3,372
83,352	83,451	4,482	4,115	3,748	3,381
83,452	83,551	4,492	4,125	3,758	3,391
83,552	83,651	4,501	4,134	3,767	3,400
83,652	83,751	4,510	4,143	3,776	3,409
83,752	83,851	4,520	4,153	3,786	3,419
83,852	83,951	4,529	4,162	3,795	3,428
83,952	84,051	4,538	4,171	3,804	3,437
84,052	84,151	4,548	4,181	3,814	3,447
84,152	84,251	4,557	4,190	3,823	3,456
84,252	84,351	4,566	4,199	3,832	3,465
84,352	84,451	4,575	4,208	3,841	3,474
84,452	84,551	4,585	4,218	3,851	3,484
84,552	84,651	4,594	4,227	3,860	3,493
84,652	84,751	4,603	4,236	3,869	3,502
84,752	84,851	4,613	4,246	3,879	3,512
84,852	84,951	4,622	4,255	3,888	3,521
84,952	85,051	4,631	4,264	3,897	3,530
85,052	85,151	4,641	4,274	3,907	3,540
85,152	85,251	4,650	4,283	3,916	3,549
85,252	85,351	4,659	4,292	3,925	3,558
85,352	85,451	4,668	4,301	3,934	3,567
85,452	85,551	4,678	4,311	3,944	3,577
85,552	85,651	4,687	4,320	3,953	3,586
85,652	85,751	4,696	4,329	3,962	3,595
85,752	85,851	4,706	4,339	3,972	3,605
85,852	85,951	4,715	4,348	3,981	3,614

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
85,952	86,051	4,724	4,357	3,990	3,623
86,052	86,151	4,734	4,367	4,000	3,633
86,152	86,251	4,743	4,376	4,009	3,642
86,252	86,351	4,752	4,385	4,018	3,651
86,352	86,451	4,761	4,394	4,027	3,660
86,452	86,551	4,771	4,404	4,037	3,670
86,552	86,651	4,780	4,413	4,046	3,679
86,652	86,751	4,789	4,422	4,055	3,688
86,752	86,851	4,799	4,432	4,065	3,698
86,852	86,951	4,808	4,441	4,074	3,707
86,952	87,051	4,817	4,450	4,083	3,716
87,052	87,151	4,827	4,460	4,093	3,726
87,152	87,251	4,836	4,469	4,102	3,735
87,252	87,351	4,845	4,478	4,111	3,744
87,352	87,451	4,854	4,487	4,120	3,753
87,452	87,551	4,864	4,497	4,130	3,763
87,552	87,651	4,873	4,506	4,139	3,772
87,652	87,751	4,882	4,515	4,148	3,781
87,752	87,851	4,892	4,525	4,158	3,791
87,852	87,951	4,901	4,534	4,167	3,800
87,952	88,051	4,910	4,543	4,176	3,809
88,052	88,151	4,920	4,553	4,186	3,819
88,152	88,251	4,929	4,562	4,195	3,828
88,252	88,351	4,938	4,571	4,204	3,837
88,352	88,451	4,947	4,580	4,213	3,846
88,452	88,551	4,957	4,590	4,223	3,856
88,552	88,651	4,966	4,599	4,232	3,865
88,652	88,751	4,975	4,608	4,241	3,874
88,752	88,851	4,985	4,618	4,251	3,884
88,852	88,951	4,994	4,627	4,260	3,893
88,952	89,051	5,003	4,636	4,269	3,902
89,052	89,151	5,013	4,646	4,279	3,912
89,152	89,251	5,022	4,655	4,288	3,921
89,252	89,351	5,031	4,664	4,297	3,930
89,352	89,451	5,040	4,673	4,306	3,939
89,452	89,551	5,050	4,683	4,316	3,949
89,552	89,651	5,059	4,692	4,325	3,958
89,652	89,751	5,068	4,701	4,334	3,967
89,752	89,851	5,078	4,711	4,344	3,977
89,852	89,951	5,087	4,720	4,353	3,986
89,952	90,051	5,096	4,729	4,362	3,995
90,052	90,151	5,106	4,739	4,372	4,005
90,152	90,251	5,115	4,748	4,381	4,014
90,252	90,351	5,124	4,757	4,390	4,023
90,352	90,451	5,133	4,766	4,399	4,032
90,452	90,551	5,143	4,776	4,409	4,042
90,552	90,651	5,152	4,785	4,418	4,051
90,652	90,751	5,161	4,794	4,427	4,060
90,752	90,851	5,171	4,804	4,437	4,070
90,852	90,951	5,180	4,813	4,446	4,079
90,952	91,051	5,189	4,822	4,455	4,088
91,052	91,151	5,199	4,832	4,465	4,098
91,152	91,251	5,208	4,841	4,474	4,107
91,252	91,351	5,217	4,850	4,483	4,116
91,352	91,451	5,226	4,859	4,492	4,125

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
91,452	91,551	5,236	4,869	4,502	4,135
91,552	91,651	5,245	4,878	4,511	4,144
91,652	91,751	5,254	4,887	4,520	4,153
91,752	91,851	5,264	4,897	4,530	4,163
91,852	91,951	5,273	4,906	4,539	4,172
91,952	92,051	5,282	4,915	4,548	4,181
92,052	92,151	5,292	4,925	4,558	4,191
92,152	92,251	5,301	4,934	4,567	4,200
92,252	92,351	5,310	4,943	4,576	4,209
92,352	92,451	5,319	4,952	4,585	4,218
92,452	92,551	5,329	4,962	4,595	4,228
92,552	92,651	5,338	4,971	4,604	4,237
92,652	92,751	5,347	4,980	4,613	4,246
92,752	92,851	5,357	4,990	4,623	4,256
92,852	92,951	5,366	4,999	4,632	4,265
92,952	93,051	5,375	5,008	4,641	4,274
93,052	93,151	5,385	5,018	4,651	4,284
93,152	93,251	5,394	5,027	4,660	4,293
93,252	93,351	5,403	5,036	4,669	4,302
93,352	93,451	5,412	5,045	4,678	4,311
93,452	93,551	5,422	5,055	4,688	4,321
93,552	93,651	5,431	5,064	4,697	4,330
93,652	93,751	5,440	5,073	4,706	4,339
93,752	93,851	5,450	5,083	4,716	4,349
93,852	93,951	5,459	5,092	4,725	4,358
93,952	94,051	5,468	5,101	4,734	4,367
94,052	94,151	5,478	5,111	4,744	4,377
94,152	94,251	5,487	5,120	4,753	4,386
94,252	94,351	5,496	5,129	4,762	4,395
94,352	94,451	5,505	5,138	4,771	4,404
94,452	94,551	5,515	5,148	4,781	4,414
94,552	94,651	5,524	5,157	4,790	4,423
94,652	94,751	5,533	5,166	4,799	4,432
94,752	94,851	5,543	5,176	4,809	4,442
94,852	94,951	5,552	5,185	4,818	4,451
94,952	95,051	5,561	5,194	4,827	4,460
95,052	95,151	5,571	5,204	4,837	4,470
95,152	95,251	5,580	5,213	4,846	4,479
95,252	95,351	5,589	5,222	4,855	4,488
95,352	95,451	5,598	5,231	4,864	4,497
95,452	95,551	5,608	5,241	4,874	4,507
95,552	95,651	5,617	5,250	4,883	4,516
95,652	95,751	5,626	5,259	4,892	4,525
95,752	95,851	5,636	5,269	4,902	4,535
95,852	95,951	5,645	5,278	4,911	4,544
95,952	96,051	5,654	5,287	4,920	4,553
96,052	96,151	5,664	5,297	4,930	4,563
96,152	96,251	5,673	5,306	4,939	4,572
96,252	96,351	5,682	5,315	4,948	4,581
96,352	96,451	5,691	5,324	4,957	4,590
96,452	96,551	5,701	5,334	4,967	4,600
96,552	96,651	5,710	5,343	4,976	4,609
96,652	96,751	5,719	5,352	4,985	4,618
96,752	96,851	5,729	5,362	4,995	4,628
96,852	96,951	5,738	5,371	5,004	4,637

Continued on next page.

# 2018 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$4,401 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
96,952	97,051	5,747	5,380	5,013	4,646
97,052	97,151	5,757	5,390	5,023	4,656
97,152	97,251	5,766	5,399	5,032	4,665
97,252	97,351	5,775	5,408	5,041	4,674
97,352	97,451	5,784	5,417	5,050	4,683
97,452	97,551	5,794	5,427	5,060	4,693
97,552	97,651	5,803	5,436	5,069	4,702
97,652	97,751	5,812	5,445	5,078	4,711
97,752	97,851	5,822	5,455	5,088	4,721
97,852	97,951	5,831	5,464	5,097	4,730
97,952	98,051	5,840	5,473	5,106	4,739
98,052	98,151	5,850	5,483	5,116	4,749
98,152	98,251	5,859	5,492	5,125	4,758
98,252	98,351	5,868	5,501	5,134	4,767
98,352	98,451	5,877	5,510	5,143	4,776
98,452	98,551	5,887	5,520	5,153	4,786
98,552	98,651	5,896	5,529	5,162	4,795
98,652	98,751	5,905	5,538	5,171	4,804
98,752	98,851	5,915	5,548	5,181	4,814
98,852	98,951	5,924	5,557	5,190	4,823
98,952	99,051	5,933	5,566	5,199	4,832
99,052	99,151	5,943	5,576	5,209	4,842
99,152	99,251	5,952	5,585	5,218	4,851
99,252	99,351	5,961	5,594	5,227	4,860
99,352	99,451	5,970	5,603	5,236	4,869

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
99,452	99,551	5,980	5,613	5,246	4,879
99,552	99,651	5,989	5,622	5,255	4,888
99,652	99,751	5,998	5,631	5,264	4,897
99,752	99,851	6,008	5,641	5,274	4,907
99,852	99,951	6,017	5,650	5,283	4,916
99,952	100,000	6,026	5,659	5,292	4,925

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

# 2018 California 2EZ Table

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

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

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
0	29,152	0	0	0	0
29,153	29,252	1	0	0	0
29,253	29,352	3	0	0	0
29,353	29,452	5	0	0	0
29,453	29,552	7	0	0	0
29,553	29,652	9	0	0	0
29,653	29,752	11	0	0	0
29,753	29,852	13	0	0	0
29,853	29,952	15	0	0	0
29,953	30,052	17	0	0	0
30,053	30,152	19	0	0	0
30,153	30,252	21	0	0	0
30,253	30,352	23	0	0	0
30,353	30,452	25	0	0	0
30,453	30,552	27	0	0	0
30,553	30,652	29	0	0	0
30,653	30,752	31	0	0	0
30,753	30,852	33	0	0	0
30,853	30,952	35	0	0	0
30,953	31,052	37	0	0	0
31,053	31,152	39	0	0	0
31,153	31,252	41	0	0	0
31,253	31,352	43	0	0	0
31,353	31,452	45	0	0	0
31,453	31,552	47	0	0	0
31,553	31,652	49	0	0	0
31,653	31,752	51	0	0	0
31,753	31,852	53	0	0	0
31,853	31,952	55	0	0	0
31,953	32,052	57	0	0	0
32,053	32,152	59	0	0	0
32,153	32,252	61	0	0	0
32,253	32,352	63	0	0	0
32,353	32,452	65	0	0	0
32,453	32,552	67	0	0	0
32,553	32,652	69	0	0	0
32,653	32,752	71	0	0	0
32,753	32,852	73	0	0	0
32,853	32,952	75	0	0	0
32,953	33,052	77	0	0	0
33,053	33,152	79	0	0	0
33,153	33,252	81	0	0	0
33,253	33,352	83	0	0	0
33,353	33,452	85	0	0	0
33,453	33,552	87	0	0	0
33,553	33,652	89	0	0	0
33,653	33,752	91	0	0	0
33,753	33,852	93	0	0	0
33,853	33,952	95	0	0	0
33,953	34,052	97	0	0	0
34,053	34,152	99	0	0	0
34,153	34,252	101	0	0	0
34,253	34,352	103	0	0	0
34,353	34,452	105	0	0	0
34,453	34,552	107	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
34,553	34,652	109	0	0	0
34,653	34,752	111	0	0	0
34,753	34,852	113	0	0	0
34,853	34,952	115	0	0	0
34,953	35,052	117	0	0	0
35,053	35,152	119	0	0	0
35,153	35,252	121	0	0	0
35,253	35,352	123	0	0	0
35,353	35,452	125	0	0	0
35,453	35,552	127	0	0	0
35,553	35,652	129	0	0	0
35,653	35,752	131	0	0	0
35,753	35,852	133	0	0	0
35,853	35,952	135	0	0	0
35,953	36,052	137	0	0	0
36,053	36,152	139	0	0	0
36,153	36,252	141	0	0	0
36,253	36,352	143	0	0	0
36,353	36,452	145	0	0	0
36,453	36,552	147	0	0	0
36,553	36,652	149	0	0	0
36,653	36,752	151	0	0	0
36,753	36,852	153	0	0	0
36,853	36,952	155	0	0	0
36,953	37,052	157	0	0	0
37,053	37,152	159	0	0	0
37,153	37,252	161	0	0	0
37,253	37,352	163	0	0	0
37,353	37,452	165	0	0	0
37,453	37,552	167	0	0	0
37,553	37,652	169	0	0	0
37,653	37,752	171	0	0	0
37,753	37,852	173	0	0	0
37,853	37,952	175	0	0	0
37,953	38,052	177	0	0	0
38,053	38,152	179	0	0	0
38,153	38,252	181	0	0	0
38,253	38,352	183	0	0	0
38,353	38,452	185	0	0	0
38,453	38,552	187	0	0	0
38,553	38,652	189	0	0	0
38,653	38,752	191	0	0	0
38,753	38,852	193	0	0	0
38,853	38,952	195	0	0	0
38,953	39,052	197	0	0	0
39,053	39,152	199	0	0	0
39,153	39,252	201	0	0	0
39,253	39,352	203	0	0	0
39,353	39,452	205	0	0	0
39,453	39,552	207	0	0	0
39,553	39,652	209	0	0	0
39,653	39,752	211	0	0	0
39,753	39,852	213	0	0	0
39,853	39,952	215	0	0	0
39,953	40,052	217	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
40,053	40,152	219	0	0	0
40,153	40,252	221	0	0	0
40,253	40,352	223	0	0	0
40,353	40,452	225	0	0	0
40,453	40,552	227	0	0	0
40,553	40,652	229	0	0	0
40,653	40,752	231	0	0	0
40,753	40,852	233	0	0	0
40,853	40,952	235	0	0	0
40,953	41,052	237	0	0	0
41,053	41,152	239	0	0	0
41,153	41,252	241	0	0	0
41,253	41,352	243	0	0	0
41,353	41,452	245	0	0	0
41,453	41,552	247	0	0	0
41,553	41,652	249	0	0	0
41,653	41,752	251	0	0	0
41,753	41,852	253	0	0	0
41,853	41,952	255	0	0	0
41,953	42,052	257	0	0	0
42,053	42,152	259	0	0	0
42,153	42,252	261	0	0	0
42,253	42,352	263	0	0	0
42,353	42,452	265	0	0	0
42,453	42,552	267	0	0	0
42,553	42,652	269	0	0	0
42,653	42,752	271	0	0	0
42,753	42,852	273	0	0	0
42,853	42,952	275	0	0	0
42,953	43,052	277	0	0	0
43,053	43,152	279	0	0	0
43,153	43,252	281	0	0	0
43,253	43,352	283	0	0	0
43,353	43,452	285	0	0	0
43,453	43,552	287	0	0	0
43,553	43,652	289	0	0	0
43,653	43,752	291	0	0	0
43,753	43,852	293	0	0	0
43,853	43,952	295	0	0	0
43,953	44,052	297	0	0	0
44,053	44,152	299	0	0	0
44,153	44,252	301	0	0	0
44,253	44,352	303	0	0	0
44,353	44,452	305	0	0	0
44,453	44,552	307	0	0	0
44,553	44,652	309	0	0	0
44,653	44,752	311	0	0	0
44,753	44,852	313	0	0	0
44,853	44,952	315	0	0	0
44,953	45,052	317	0	0	0
45,053	45,152	319	0	0	0
45,153	45,252	321	0	0	0
45,253	45,352	323	0	0	0
45,353	45,452	325	0	0	0
45,453	45,552	327	0	0	0

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# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
45,553	45,652	329	0	0	0
45,653	45,752	331	0	0	0
45,753	45,852	333	0	0	0
45,853	45,952	335	0	0	0
45,953	46,052	337	0	0	0
46,053	46,152	339	0	0	0
46,153	46,252	341	0	0	0
46,253	46,352	343	0	0	0
46,353	46,452	345	0	0	0
46,453	46,552	347	0	0	0
46,553	46,652	349	0	0	0
46,653	46,752	351	0	0	0
46,753	46,852	353	0	0	0
46,853	46,952	355	0	0	0
46,953	47,052	357	0	0	0
47,053	47,152	359	0	0	0
47,153	47,252	361	0	0	0
47,253	47,352	363	0	0	0
47,353	47,452	365	0	0	0
47,453	47,552	367	0	0	0
47,553	47,652	369	2	0	0
47,653	47,752	371	4	0	0
47,753	47,852	373	6	0	0
47,853	47,952	375	8	0	0
47,953	48,052	377	10	0	0
48,053	48,152	379	12	0	0
48,153	48,252	381	14	0	0
48,253	48,352	383	16	0	0
48,353	48,452	385	18	0	0
48,453	48,552	387	20	0	0
48,553	48,652	389	22	0	0
48,653	48,752	391	24	0	0
48,753	48,852	393	26	0	0
48,853	48,952	395	28	0	0
48,953	49,052	397	30	0	0
49,053	49,152	399	32	0	0
49,153	49,252	401	34	0	0
49,253	49,352	403	36	0	0
49,353	49,452	407	40	0	0
49,453	49,552	411	44	0	0
49,553	49,652	415	48	0	0
49,653	49,752	419	52	0	0
49,753	49,852	423	56	0	0
49,853	49,952	427	60	0	0
49,953	50,052	431	64	0	0
50,053	50,152	435	68	0	0
50,153	50,252	439	72	0	0
50,253	50,352	443	76	0	0
50,353	50,452	447	80	0	0
50,453	50,552	451	84	0	0
50,553	50,652	455	88	0	0
50,653	50,752	459	92	0	0
50,753	50,852	463	96	0	0
50,853	50,952	467	100	0	0
50,953	51,052	471	104	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
51,053	51,152	475	108	0	0
51,153	51,252	479	112	0	0
51,253	51,352	483	116	0	0
51,353	51,452	487	120	0	0
51,453	51,552	491	124	0	0
51,553	51,652	495	128	0	0
51,653	51,752	499	132	0	0
51,753	51,852	503	136	0	0
51,853	51,952	507	140	0	0
51,953	52,052	511	144	0	0
52,053	52,152	515	148	0	0
52,153	52,252	519	152	0	0
52,253	52,352	523	156	0	0
52,353	52,452	527	160	0	0
52,453	52,552	531	164	0	0
52,553	52,652	535	168	0	0
52,653	52,752	539	172	0	0
52,753	52,852	543	176	0	0
52,853	52,952	547	180	0	0
52,953	53,052	551	184	0	0
53,053	53,152	555	188	0	0
53,153	53,252	559	192	0	0
53,253	53,352	563	196	0	0
53,353	53,452	567	200	0	0
53,453	53,552	571	204	0	0
53,553	53,652	575	208	0	0
53,653	53,752	579	212	0	0
53,753	53,852	583	216	0	0
53,853	53,952	587	220	0	0
53,953	54,052	591	224	0	0
54,053	54,152	595	228	0	0
54,153	54,252	599	232	0	0
54,253	54,352	603	236	0	0
54,353	54,452	607	240	0	0
54,453	54,552	611	244	0	0
54,553	54,652	615	248	0	0
54,653	54,752	619	252	0	0
54,753	54,852	623	256	0	0
54,853	54,952	627	260	0	0
54,953	55,052	631	264	0	0
55,053	55,152	635	268	0	0
55,153	55,252	639	272	0	0
55,253	55,352	643	276	0	0
55,353	55,452	647	280	0	0
55,453	55,552	651	284	0	0
55,553	55,652	655	288	0	0
55,653	55,752	659	292	0	0
55,753	55,852	663	296	0	0
55,853	55,952	667	300	0	0
55,953	56,052	671	304	0	0
56,053	56,152	675	308	0	0
56,153	56,252	679	312	0	0
56,253	56,352	683	316	0	0
56,353	56,452	687	320	0	0
56,453	56,552	691	324	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
56,553	56,652	695	328	0	0
56,653	56,752	699	332	0	0
56,753	56,852	703	336	0	0
56,853	56,952	707	340	0	0
56,953	57,052	711	344	0	0
57,053	57,152	715	348	0	0
57,153	57,252	719	352	0	0
57,253	57,352	723	356	0	0
57,353	57,452	727	360	0	0
57,453	57,552	731	364	0	0
57,553	57,652	735	368	1	0
57,653	57,752	739	372	5	0
57,753	57,852	743	376	9	0
57,853	57,952	747	380	13	0
57,953	58,052	751	384	17	0
58,053	58,152	755	388	21	0
58,153	58,252	759	392	25	0
58,253	58,352	763	396	29	0
58,353	58,452	767	400	33	0
58,453	58,552	771	404	37	0
58,553	58,652	775	408	41	0
58,653	58,752	779	412	45	0
58,753	58,852	783	416	49	0
58,853	58,952	787	420	53	0
58,953	59,052	791	424	57	0
59,053	59,152	795	428	61	0
59,153	59,252	799	432	65	0
59,253	59,352	803	436	69	0
59,353	59,452	807	440	73	0
59,453	59,552	811	444	77	0
59,553	59,652	815	448	81	0
59,653	59,752	819	452	85	0
59,753	59,852	823	456	89	0
59,853	59,952	827	460	93	0
59,953	60,052	831	464	97	0
60,053	60,152	835	468	101	0
60,153	60,252	839	472	105	0
60,253	60,352	843	476	109	0
60,353	60,452	847	480	113	0
60,453	60,552	851	484	117	0
60,553	60,652	855	488	121	0
60,653	60,752	859	492	125	0
60,753	60,852	863	496	129	0
60,853	60,952	867	500	133	0
60,953	61,052	871	504	137	0
61,053	61,152	875	508	141	0
61,153	61,252	879	512	145	0
61,253	61,352	883	516	149	0
61,353	61,452	887	520	153	0
61,453	61,552	891	524	157	0
61,553	61,652	895	528	161	0
61,653	61,752	899	532	165	0
61,753	61,852	903	536	169	0
61,853	61,952	907	540	173	0
61,953	62,052	911	544	177	0

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
62,053	62,152	915	548	181	0
62,153	62,252	919	552	185	0
62,253	62,352	923	556	189	0
62,353	62,452	927	560	193	0
62,453	62,552	931	564	197	0
62,553	62,652	935	568	201	0
62,653	62,752	939	572	205	0
62,753	62,852	943	576	209	0
62,853	62,952	947	580	213	0
62,953	63,052	951	584	217	0
63,053	63,152	955	588	221	0
63,153	63,252	959	592	225	0
63,253	63,352	963	596	229	0
63,353	63,452	967	600	233	0
63,453	63,552	971	604	237	0
63,553	63,652	975	608	241	0
63,653	63,752	979	612	245	0
63,753	63,852	983	616	249	0
63,853	63,952	987	620	253	0
63,953	64,052	991	624	257	0
64,053	64,152	995	628	261	0
64,153	64,252	999	632	265	0
64,253	64,352	1,003	636	269	0
64,353	64,452	1,007	640	273	0
64,453	64,552	1,011	644	277	0
64,553	64,652	1,015	648	281	0
64,653	64,752	1,019	652	285	0
64,753	64,852	1,023	656	289	0
64,853	64,952	1,027	660	293	0
64,953	65,052	1,031	664	297	0
65,053	65,152	1,035	668	301	0
65,153	65,252	1,039	672	305	0
65,253	65,352	1,043	676	309	0
65,353	65,452	1,047	680	313	0
65,453	65,552	1,051	684	317	0
65,553	65,652	1,055	688	321	0
65,653	65,752	1,059	692	325	0
65,753	65,852	1,063	696	329	0
65,853	65,952	1,067	700	333	0
65,953	66,052	1,071	704	337	0
66,053	66,152	1,075	708	341	0
66,153	66,252	1,079	712	345	0
66,253	66,352	1,083	716	349	0
66,353	66,452	1,087	720	353	0
66,453	66,552	1,091	724	357	0
66,553	66,652	1,095	728	361	0
66,653	66,752	1,099	732	365	0
66,753	66,852	1,103	736	369	2
66,853	66,952	1,107	740	373	6
66,953	67,052	1,111	744	377	10
67,053	67,152	1,115	748	381	14
67,153	67,252	1,119	752	385	18
67,253	67,352	1,123	756	389	22
67,353	67,452	1,127	760	393	26
67,453	67,552	1,131	764	397	30

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
67,553	67,652	1,135	768	401	34
67,653	67,752	1,139	772	405	38
67,753	67,852	1,143	776	409	42
67,853	67,952	1,147	780	413	46
67,953	68,052	1,151	784	417	50
68,053	68,152	1,155	788	421	54
68,153	68,252	1,159	792	425	58
68,253	68,352	1,163	796	429	62
68,353	68,452	1,167	800	433	66
68,453	68,552	1,171	804	437	70
68,553	68,652	1,175	808	441	74
68,653	68,752	1,179	812	445	78
68,753	68,852	1,183	816	449	82
68,853	68,952	1,187	820	453	86
68,953	69,052	1,191	824	457	90
69,053	69,152	1,195	828	461	94
69,153	69,252	1,199	832	465	98
69,253	69,352	1,203	836	469	102
69,353	69,452	1,207	840	473	106
69,453	69,552	1,211	844	477	110
69,553	69,652	1,215	848	481	114
69,653	69,752	1,219	852	485	118
69,753	69,852	1,223	856	489	122
69,853	69,952	1,227	860	493	126
69,953	70,052	1,231	864	497	130
70,053	70,152	1,235	868	501	134
70,153	70,252	1,239	872	505	138
70,253	70,352	1,243	876	509	142
70,353	70,452	1,247	880	513	146
70,453	70,552	1,251	884	517	150
70,553	70,652	1,255	888	521	154
70,653	70,752	1,259	892	525	158
70,753	70,852	1,263	896	529	162
70,853	70,952	1,267	900	533	166
70,953	71,052	1,271	904	537	170
71,053	71,152	1,275	908	541	174
71,153	71,252	1,279	912	545	178
71,253	71,352	1,283	916	549	182
71,353	71,452	1,287	920	553	186
71,453	71,552	1,291	924	557	190
71,553	71,652	1,295	928	561	194
71,653	71,752	1,299	932	565	198
71,753	71,852	1,303	936	569	202
71,853	71,952	1,307	940	573	206
71,953	72,052	1,311	944	577	210
72,053	72,152	1,315	948	581	214
72,153	72,252	1,319	952	585	218
72,253	72,352	1,323	956	589	222
72,353	72,452	1,327	960	593	226
72,453	72,552	1,331	964	597	230
72,553	72,652	1,335	968	601	234
72,653	72,752	1,339	972	605	238
72,753	72,852	1,344	977	610	243
72,853	72,952	1,350	983	616	249
72,953	73,052	1,356	989	622	255

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
73,053	73,152	1,362	995	628	261
73,153	73,252	1,368	1,001	634	267
73,253	73,352	1,374	1,007	640	273
73,353	73,452	1,380	1,013	646	279
73,453	73,552	1,386	1,019	652	285
73,553	73,652	1,392	1,025	658	291
73,653	73,752	1,398	1,031	664	297
73,753	73,852	1,404	1,037	670	303
73,853	73,952	1,410	1,043	676	309
73,953	74,052	1,416	1,049	682	315
74,053	74,152	1,422	1,055	688	321
74,153	74,252	1,428	1,061	694	327
74,253	74,352	1,434	1,067	700	333
74,353	74,452	1,440	1,073	706	339
74,453	74,552	1,446	1,079	712	345
74,553	74,652	1,452	1,085	718	351
74,653	74,752	1,458	1,091	724	357
74,753	74,852	1,464	1,097	730	363
74,853	74,952	1,470	1,103	736	369
74,953	75,052	1,476	1,109	742	375
75,053	75,152	1,482	1,115	748	381
75,153	75,252	1,488	1,121	754	387
75,253	75,352	1,494	1,127	760	393
75,353	75,452	1,500	1,133	766	399
75,453	75,552	1,506	1,139	772	405
75,553	75,652	1,512	1,145	778	411
75,653	75,752	1,518	1,151	784	417
75,753	75,852	1,524	1,157	790	423
75,853	75,952	1,530	1,163	796	429
75,953	76,052	1,536	1,169	802	435
76,053	76,152	1,542	1,175	808	441
76,153	76,252	1,548	1,181	814	447
76,253	76,352	1,554	1,187	820	453
76,353	76,452	1,560	1,193	826	459
76,453	76,552	1,566	1,199	832	465
76,553	76,652	1,572	1,205	838	471
76,653	76,752	1,578	1,211	844	477
76,753	76,852	1,584	1,217	850	483
76,853	76,952	1,590	1,223	856	489
76,953	77,052	1,596	1,229	862	495
77,053	77,152	1,602	1,235	868	501
77,153	77,252	1,608	1,241	874	507
77,253	77,352	1,614	1,247	880	513
77,353	77,452	1,620	1,253	886	519
77,453	77,552	1,626	1,259	892	525
77,553	77,652	1,632	1,265	898	531
77,653	77,752	1,638	1,271	904	537
77,753	77,852	1,644	1,277	910	543
77,853	77,952	1,650	1,283	916	549
77,953	78,052	1,656	1,289	922	555
78,053	78,152	1,662	1,295	928	561
78,153	78,252	1,668	1,301	934	567
78,253	78,352	1,674	1,307	940	573
78,353	78,452	1,680	1,313	946	579
78,453	78,552	1,686	1,319	952	585

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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	
78,553	78,652	1,692	1,325	958	591	
78,653	78,752	1,698	1,331	964	597	
78,753	78,852	1,704	1,337	970	603	
78,853	78,952	1,710	1,343	976	609	
78,953	79,052	1,716	1,349	982	615	
79,053	79,152	1,722	1,355	988	621	
79,153	79,252	1,728	1,361	994	627	
79,253	79,352	1,734	1,367	1,000	633	
79,353	79,452	1,740	1,373	1,006	639	
79,453	79,552	1,746	1,379	1,012	645	
79,553	79,652	1,752	1,385	1,018	651	
79,653	79,752	1,758	1,391	1,024	657	
79,753	79,852	1,764	1,397	1,030	663	
79,853	79,952	1,770	1,403	1,036	669	
79,953	80,052	1,776	1,409	1,042	675	
80,053	80,152	1,782	1,415	1,048	681	
80,153	80,252	1,788	1,421	1,054	687	
80,253	80,352	1,794	1,427	1,060	693	
80,353	80,452	1,800	1,433	1,066	699	
80,453	80,552	1,806	1,439	1,072	705	
80,553	80,652	1,812	1,445	1,078	711	
80,653	80,752	1,818	1,451	1,084	717	
80,753	80,852	1,824	1,457	1,090	723	
80,853	80,952	1,830	1,463	1,096	729	
80,953	81,052	1,836	1,469	1,102	735	
81,053	81,152	1,842	1,475	1,108	741	
81,153	81,252	1,848	1,481	1,114	747	
81,253	81,352	1,854	1,487	1,120	753	
81,353	81,452	1,860	1,493	1,126	759	
81,453	81,552	1,866	1,499	1,132	765	
81,553	81,652	1,872	1,505	1,138	771	
81,653	81,752	1,878	1,511	1,144	777	
81,753	81,852	1,884	1,517	1,150	783	
81,853	81,952	1,890	1,523	1,156	789	
81,953	82,052	1,896	1,529	1,162	795	
82,053	82,152	1,902	1,535	1,168	801	
82,153	82,252	1,908	1,541	1,174	807	
82,253	82,352	1,914	1,547	1,180	813	
82,353	82,452	1,920	1,553	1,186	819	
82,453	82,552	1,926	1,559	1,192	825	
82,553	82,652	1,932	1,565	1,198	831	
82,653	82,752	1,938	1,571	1,204	837	
82,753	82,852	1,944	1,577	1,210	843	
82,853	82,952	1,950	1,583	1,216	849	
82,953	83,052	1,956	1,589	1,222	855	
83,053	83,152	1,962	1,595	1,228	861	
83,153	83,252	1,968	1,601	1,234	867	
83,253	83,352	1,974	1,607	1,240	873	
83,353	83,452	1,980	1,613	1,246	879	
83,453	83,552	1,986	1,619	1,252	885	
83,553	83,652	1,992	1,625	1,258	891	
83,653	83,752	1,998	1,631	1,264	897	
83,753	83,852	2,004	1,637	1,270	903	
83,853	83,952	2,010	1,643	1,276	909	
83,953	84,052	2,016	1,649	1,282	915	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
84,053	84,152	2,022	1,655	1,288	921	
84,153	84,252	2,028	1,661	1,294	927	
84,253	84,352	2,034	1,667	1,300	933	
84,353	84,452	2,040	1,673	1,306	939	
84,453	84,552	2,046	1,679	1,312	945	
84,553	84,652	2,052	1,685	1,318	951	
84,653	84,752	2,058	1,691	1,324	957	
84,753	84,852	2,064	1,697	1,330	963	
84,853	84,952	2,070	1,703	1,336	969	
84,953	85,052	2,076	1,709	1,342	975	
85,053	85,152	2,082	1,715	1,348	981	
85,153	85,252	2,088	1,721	1,354	987	
85,253	85,352	2,094	1,727	1,360	993	
85,353	85,452	2,100	1,733	1,366	999	
85,453	85,552	2,106	1,739	1,372	1,005	
85,553	85,652	2,112	1,745	1,378	1,011	
85,653	85,752	2,118	1,751	1,384	1,017	
85,753	85,852	2,124	1,757	1,390	1,023	
85,853	85,952	2,130	1,763	1,396	1,029	
85,953	86,052	2,136	1,769	1,402	1,035	
86,053	86,152	2,142	1,775	1,408	1,041	
86,153	86,252	2,148	1,781	1,414	1,047	
86,253	86,352	2,154	1,787	1,420	1,053	
86,353	86,452	2,160	1,793	1,426	1,059	
86,453	86,552	2,166	1,799	1,432	1,065	
86,553	86,652	2,172	1,805	1,438	1,071	
86,653	86,752	2,178	1,811	1,444	1,077	
86,753	86,852	2,184	1,817	1,450	1,083	
86,853	86,952	2,190	1,823	1,456	1,089	
86,953	87,052	2,196	1,829	1,462	1,095	
87,053	87,152	2,202	1,835	1,468	1,101	
87,153	87,252	2,208	1,841	1,474	1,107	
87,253	87,352	2,214	1,847	1,480	1,113	
87,353	87,452	2,220	1,853	1,486	1,119	
87,453	87,552	2,226	1,859	1,492	1,125	
87,553	87,652	2,232	1,865	1,498	1,131	
87,653	87,752	2,238	1,871	1,504	1,137	
87,753	87,852	2,244	1,877	1,510	1,143	
87,853	87,952	2,250	1,883	1,516	1,149	
87,953	88,052	2,256	1,889	1,522	1,155	
88,053	88,152	2,262	1,895	1,528	1,161	
88,153	88,252	2,268	1,901	1,534	1,167	
88,253	88,352	2,274	1,907	1,540	1,173	
88,353	88,452	2,280	1,913	1,546	1,179	
88,453	88,552	2,286	1,919	1,552	1,185	
88,553	88,652	2,292	1,925	1,558	1,191	
88,653	88,752	2,298	1,931	1,564	1,197	
88,753	88,852	2,304	1,937	1,570	1,203	
88,853	88,952	2,310	1,943	1,576	1,209	
88,953	89,052	2,316	1,949	1,582	1,215	
89,053	89,152	2,322	1,955	1,588	1,221	
89,153	89,252	2,328	1,961	1,594	1,227	
89,253	89,352	2,334	1,967	1,600	1,233	
89,353	89,452	2,340	1,973	1,606	1,239	
89,453	89,552	2,346	1,979	1,612	1,245	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
89,553	89,652	2,352	1,985	1,618	1,251	
89,653	89,752	2,358	1,991	1,624	1,257	
89,753	89,852	2,364	1,997	1,630	1,263	
89,853	89,952	2,370	2,003	1,636	1,269	
89,953	90,052	2,376	2,009	1,642	1,275	
90,053	90,152	2,382	2,015	1,648	1,281	
90,153	90,252	2,388	2,021	1,654	1,287	
90,253	90,352	2,394	2,027	1,660	1,293	
90,353	90,452	2,400	2,033	1,666	1,299	
90,453	90,552	2,406	2,039	1,672	1,305	
90,553	90,652	2,412	2,045	1,678	1,311	
90,653	90,752	2,418	2,051	1,684	1,317	
90,753	90,852	2,424	2,057	1,690	1,323	
90,853	90,952	2,430	2,063	1,696	1,329	
90,953	91,052	2,436	2,069	1,702	1,335	
91,053	91,152	2,442	2,075	1,708	1,341	
91,153	91,252	2,448	2,081	1,714	1,347	
91,253	91,352	2,454	2,087	1,720	1,353	
91,353	91,452	2,460	2,093	1,726	1,359	
91,453	91,552	2,466	2,099	1,732	1,365	
91,553	91,652	2,472	2,105	1,738	1,371	
91,653	91,752	2,478	2,111	1,744	1,377	
91,753	91,852	2,484	2,117	1,750	1,383	
91,853	91,952	2,490	2,123	1,756	1,389	
91,953	92,052	2,496	2,129	1,762	1,395	
92,053	92,152	2,502	2,135	1,768	1,401	
92,153	92,252	2,508	2,141	1,774	1,407	
92,253	92,352	2,514	2,147	1,780	1,413	
92,353	92,452	2,520	2,153	1,786	1,419	
92,453	92,552	2,526	2,159	1,792	1,425	
92,553	92,652	2,532	2,165	1,798	1,431	
92,653	92,752	2,538	2,171	1,804	1,437	
92,753	92,852	2,544	2,177	1,810	1,443	
92,853	92,952	2,550	2,183	1,816	1,449	
92,953	93,052	2,556	2,189	1,822	1,455	
93,053	93,152	2,562	2,195	1,828	1,461	
93,153	93,252	2,568	2,201	1,834	1,467	
93,253	93,352	2,574	2,207	1,840	1,473	
93,353	93,452	2,580	2,213	1,846	1,479	
93,453	93,552	2,586	2,219	1,852	1,485	
93,553	93,652	2,592	2,225	1,858	1,491	
93,653	93,752	2,598	2,231	1,864	1,497	
93,753	93,852	2,604	2,237	1,870	1,503	
93,853	93,952	2,610	2,243	1,876	1,509	
93,953	94,052	2,616	2,249	1,882	1,515	
94,053	94,152	2,622	2,255	1,888	1,521	
94,153	94,252	2,628	2,261	1,894	1,527	
94,253	94,352	2,634	2,267	1,900	1,533	
94,353	94,452	2,640	2,273	1,906	1,539	
94,453	94,552	2,646	2,279	1,912	1,545	
94,553	94,652	2,652	2,285	1,918	1,551	
94,653	94,752	2,658	2,291	1,924	1,557	
94,753	94,852	2,664	2,297	1,930	1,563	
94,853	94,952	2,670	2,303	1,936	1,569	
94,953	95,052	2,676	2,309	1,942	1,575	

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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	
95,053	95,152	2,682	2,315	1,948	1,581	
95,153	95,252	2,688	2,321	1,954	1,587	
95,253	95,352	2,694	2,327	1,960	1,593	
95,353	95,452	2,700	2,333	1,966	1,599	
95,453	95,552	2,706	2,339	1,972	1,605	
95,553	95,652	2,712	2,345	1,978	1,611	
95,653	95,752	2,718	2,351	1,984	1,617	
95,753	95,852	2,724	2,357	1,990	1,623	
95,853	95,952	2,730	2,363	1,996	1,629	
95,953	96,052	2,736	2,369	2,002	1,635	
96,053	96,152	2,742	2,375	2,008	1,641	
96,153	96,252	2,748	2,381	2,014	1,647	
96,253	96,352	2,754	2,387	2,020	1,653	
96,353	96,452	2,760	2,393	2,026	1,659	
96,453	96,552	2,766	2,399	2,032	1,665	
96,553	96,652	2,772	2,405	2,038	1,671	
96,653	96,752	2,778	2,411	2,044	1,677	
96,753	96,852	2,784	2,417	2,050	1,683	
96,853	96,952	2,790	2,423	2,056	1,689	
96,953	97,052	2,796	2,429	2,062	1,695	
97,053	97,152	2,802	2,435	2,068	1,701	
97,153	97,252	2,808	2,441	2,074	1,707	
97,253	97,352	2,814	2,447	2,080	1,713	
97,353	97,452	2,820	2,453	2,086	1,719	
97,453	97,552	2,826	2,459	2,092	1,725	
97,553	97,652	2,833	2,466	2,099	1,732	
97,653	97,752	2,841	2,474	2,107	1,740	
97,753	97,852	2,849	2,482	2,115	1,748	
97,853	97,952	2,857	2,490	2,123	1,756	
97,953	98,052	2,865	2,498	2,131	1,764	
98,053	98,152	2,873	2,506	2,139	1,772	
98,153	98,252	2,881	2,514	2,147	1,780	
98,253	98,352	2,889	2,522	2,155	1,788	
98,353	98,452	2,897	2,530	2,163	1,796	
98,453	98,552	2,905	2,538	2,171	1,804	
98,553	98,652	2,913	2,546	2,179	1,812	
98,653	98,752	2,921	2,554	2,187	1,820	
98,753	98,852	2,929	2,562	2,195	1,828	
98,853	98,952	2,937	2,570	2,203	1,836	
98,953	99,052	2,945	2,578	2,211	1,844	
99,053	99,152	2,953	2,586	2,219	1,852	
99,153	99,252	2,961	2,594	2,227	1,860	
99,253	99,352	2,969	2,602	2,235	1,868	
99,353	99,452	2,977	2,610	2,243	1,876	
99,453	99,552	2,985	2,618	2,251	1,884	
99,553	99,652	2,993	2,626	2,259	1,892	
99,653	99,752	3,001	2,634	2,267	1,900	
99,753	99,852	3,009	2,642	2,275	1,908	
99,853	99,952	3,017	2,650	2,283	1,916	
99,953	100,052	3,025	2,658	2,291	1,924	
100,053	100,152	3,033	2,666	2,299	1,932	
100,153	100,252	3,041	2,674	2,307	1,940	
100,253	100,352	3,049	2,682	2,315	1,948	
100,353	100,452	3,057	2,690	2,323	1,956	
100,453	100,552	3,065	2,698	2,331	1,964	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
100,553	100,652	3,073	2,706	2,339	1,972	
100,653	100,752	3,081	2,714	2,347	1,980	
100,753	100,852	3,089	2,722	2,355	1,988	
100,853	100,952	3,097	2,730	2,363	1,996	
100,953	101,052	3,105	2,738	2,371	2,004	
101,053	101,152	3,113	2,746	2,379	2,012	
101,153	101,252	3,121	2,754	2,387	2,020	
101,253	101,352	3,129	2,762	2,395	2,028	
101,353	101,452	3,137	2,770	2,403	2,036	
101,453	101,552	3,145	2,778	2,411	2,044	
101,553	101,652	3,153	2,786	2,419	2,052	
101,653	101,752	3,161	2,794	2,427	2,060	
101,753	101,852	3,169	2,802	2,435	2,068	
101,853	101,952	3,177	2,810	2,443	2,076	
101,953	102,052	3,185	2,818	2,451	2,084	
102,053	102,152	3,193	2,826	2,459	2,092	
102,153	102,252	3,201	2,834	2,467	2,100	
102,253	102,352	3,209	2,842	2,475	2,108	
102,353	102,452	3,217	2,850	2,483	2,116	
102,453	102,552	3,225	2,858	2,491	2,124	
102,553	102,652	3,233	2,866	2,499	2,132	
102,653	102,752	3,241	2,874	2,507	2,140	
102,753	102,852	3,249	2,882	2,515	2,148	
102,853	102,952	3,257	2,890	2,523	2,156	
102,953	103,052	3,265	2,898	2,531	2,164	
103,053	103,152	3,273	2,906	2,539	2,172	
103,153	103,252	3,281	2,914	2,547	2,180	
103,253	103,352	3,289	2,922	2,555	2,188	
103,353	103,452	3,297	2,930	2,563	2,196	
103,453	103,552	3,305	2,938	2,571	2,204	
103,553	103,652	3,313	2,946	2,579	2,212	
103,653	103,752	3,321	2,954	2,587	2,220	
103,753	103,852	3,329	2,962	2,595	2,228	
103,853	103,952	3,337	2,970	2,603	2,236	
103,953	104,052	3,345	2,978	2,611	2,244	
104,053	104,152	3,353	2,986	2,619	2,252	
104,153	104,252	3,361	2,994	2,627	2,260	
104,253	104,352	3,369	3,002	2,635	2,268	
104,353	104,452	3,377	3,010	2,643	2,276	
104,453	104,552	3,385	3,018	2,651	2,284	
104,553	104,652	3,393	3,026	2,659	2,292	
104,653	104,752	3,401	3,034	2,667	2,300	
104,753	104,852	3,409	3,042	2,675	2,308	
104,853	104,952	3,417	3,050	2,683	2,316	
104,953	105,052	3,425	3,058	2,691	2,324	
105,053	105,152	3,433	3,066	2,699	2,332	
105,153	105,252	3,441	3,074	2,707	2,340	
105,253	105,352	3,449	3,082	2,715	2,348	
105,353	105,452	3,457	3,090	2,723	2,356	
105,453	105,552	3,465	3,098	2,731	2,364	
105,553	105,652	3,473	3,106	2,739	2,372	
105,653	105,752	3,481	3,114	2,747	2,380	
105,753	105,852	3,489	3,122	2,755	2,388	
105,853	105,952	3,497	3,130	2,763	2,396	
105,953	106,052	3,505	3,138	2,771	2,404	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
106,053	106,152	3,513	3,146	2,779	2,412	
106,153	106,252	3,521	3,154	2,787	2,420	
106,253	106,352	3,529	3,162	2,795	2,428	
106,353	106,452	3,537	3,170	2,803	2,436	
106,453	106,552	3,545	3,178	2,811	2,444	
106,553	106,652	3,553	3,186	2,819	2,452	
106,653	106,752	3,561	3,194	2,827	2,460	
106,753	106,852	3,569	3,202	2,835	2,468	
106,853	106,952	3,577	3,210	2,843	2,476	
106,953	107,052	3,585	3,218	2,851	2,484	
107,053	107,152	3,593	3,226	2,859	2,492	
107,153	107,252	3,601	3,234	2,867	2,500	
107,253	107,352	3,609	3,242	2,875	2,508	
107,353	107,452	3,617	3,250	2,883	2,516	
107,453	107,552	3,625	3,258	2,891	2,524	
107,553	107,652	3,633	3,266	2,899	2,532	
107,653	107,752	3,641	3,274	2,907	2,540	
107,753	107,852	3,649	3,282	2,915	2,548	
107,853	107,952	3,657	3,290	2,923	2,556	
107,953	108,052	3,665	3,298	2,931	2,564	
108,053	108,152	3,673	3,306	2,939	2,572	
108,153	108,252	3,681	3,314	2,947	2,580	
108,253	108,352	3,689	3,322	2,955	2,588	
108,353	108,452	3,697	3,330	2,963	2,596	
108,453	108,552	3,705	3,338	2,971	2,604	
108,553	108,652	3,713	3,346	2,979	2,612	
108,653	108,752	3,721	3,354	2,987	2,620	
108,753	108,852	3,729	3,362	2,995	2,628	
108,853	108,952	3,737	3,370	3,003	2,636	
108,953	109,052	3,745	3,378	3,011	2,644	
109,053	109,152	3,753	3,386	3,019	2,652	
109,153	109,252	3,761	3,394	3,027	2,660	
109,253	109,352	3,769	3,402	3,035	2,668	
109,353	109,452	3,777	3,410	3,043	2,676	
109,453	109,552	3,785	3,418	3,051	2,684	
109,553	109,652	3,793	3,426	3,059	2,692	
109,653	109,752	3,801	3,434	3,067	2,700	
109,753	109,852	3,809	3,442	3,075	2,708	
109,853	109,952	3,817	3,450	3,083	2,716	
109,953	110,052	3,825	3,458	3,091	2,724	
110,053	110,152	3,833	3,466	3,099	2,732	
110,153	110,252	3,841	3,474	3,107	2,740	
110,253	110,352	3,849	3,482	3,115	2,748	
110,353	110,452	3,857	3,490	3,123	2,756	
110,453	110,552	3,865	3,498	3,131	2,764	
110,553	110,652	3,873	3,506	3,139	2,772	
110,653	110,752	3,881	3,514	3,147	2,780	
110,753	110,852	3,889	3,522	3,155	2,788	
110,853	110,952	3,897	3,530	3,163	2,796	
110,953	111,052	3,905	3,538	3,171	2,804	
111,053	111,152	3,913	3,546	3,179	2,812	
111,153	111,252	3,921	3,554	3,187	2,820	
111,253	111,352	3,929	3,562	3,195	2,828	
111,353	111,452	3,937	3,570	3,203	2,836	
111,453	111,552	3,945	3,578	3,211	2,844	

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
111,553	111,652	3,953	3,586	3,219	2,852
111,653	111,752	3,961	3,594	3,227	2,860
111,753	111,852	3,969	3,602	3,235	2,868
111,853	111,952	3,977	3,610	3,243	2,876
111,953	112,052	3,985	3,618	3,251	2,884
112,053	112,152	3,993	3,626	3,259	2,892
112,153	112,252	4,001	3,634	3,267	2,900
112,253	112,352	4,009	3,642	3,275	2,908
112,353	112,452	4,017	3,650	3,283	2,916
112,453	112,552	4,025	3,658	3,291	2,924
112,553	112,652	4,033	3,666	3,299	2,932
112,653	112,752	4,041	3,674	3,307	2,940
112,753	112,852	4,049	3,682	3,315	2,948
112,853	112,952	4,057	3,690	3,323	2,956
112,953	113,052	4,065	3,698	3,331	2,964
113,053	113,152	4,073	3,706	3,339	2,972
113,153	113,252	4,081	3,714	3,347	2,980
113,253	113,352	4,089	3,722	3,355	2,988
113,353	113,452	4,097	3,730	3,363	2,996
113,453	113,552	4,105	3,738	3,371	3,004
113,553	113,652	4,113	3,746	3,379	3,012
113,653	113,752	4,121	3,754	3,387	3,020
113,753	113,852	4,129	3,762	3,395	3,028
113,853	113,952	4,137	3,770	3,403	3,036
113,953	114,052	4,145	3,778	3,411	3,044
114,053	114,152	4,153	3,786	3,419	3,052
114,153	114,252	4,161	3,794	3,427	3,060
114,253	114,352	4,169	3,802	3,435	3,068
114,353	114,452	4,177	3,810	3,443	3,076
114,453	114,552	4,185	3,818	3,451	3,084
114,553	114,652	4,193	3,826	3,459	3,092
114,653	114,752	4,201	3,834	3,467	3,100
114,753	114,852	4,209	3,842	3,475	3,108
114,853	114,952	4,217	3,850	3,483	3,116
114,953	115,052	4,225	3,858	3,491	3,124
115,053	115,152	4,233	3,866	3,499	3,132
115,153	115,252	4,241	3,874	3,507	3,140
115,253	115,352	4,249	3,882	3,515	3,148
115,353	115,452	4,257	3,890	3,523	3,156
115,453	115,552	4,265	3,898	3,531	3,164
115,553	115,652	4,273	3,906	3,539	3,172
115,653	115,752	4,281	3,914	3,547	3,180
115,753	115,852	4,289	3,922	3,555	3,188
115,853	115,952	4,297	3,930	3,563	3,196
115,953	116,052	4,305	3,938	3,571	3,204
116,053	116,152	4,313	3,946	3,579	3,212
116,153	116,252	4,321	3,954	3,587	3,220
116,253	116,352	4,329	3,962	3,595	3,228
116,353	116,452	4,337	3,970	3,603	3,236
116,453	116,552	4,345	3,978	3,611	3,244
116,553	116,652	4,353	3,986	3,619	3,252
116,653	116,752	4,361	3,994	3,627	3,260
116,753	116,852	4,369	4,002	3,635	3,268
116,853	116,952	4,377	4,010	3,643	3,276
116,953	117,052	4,385	4,018	3,651	3,284

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
117,053	117,152	4,393	4,026	3,659	3,292
117,153	117,252	4,401	4,034	3,667	3,300
117,253	117,352	4,409	4,042	3,675	3,308
117,353	117,452	4,417	4,050	3,683	3,316
117,453	117,552	4,425	4,058	3,691	3,324
117,553	117,652	4,433	4,066	3,699	3,332
117,653	117,752	4,441	4,074	3,707	3,340
117,753	117,852	4,449	4,082	3,715	3,348
117,853	117,952	4,457	4,090	3,723	3,356
117,953	118,052	4,465	4,098	3,731	3,364
118,053	118,152	4,473	4,106	3,739	3,372
118,153	118,252	4,481	4,114	3,747	3,380
118,253	118,352	4,489	4,122	3,755	3,388
118,353	118,452	4,497	4,130	3,763	3,396
118,453	118,552	4,505	4,138	3,771	3,404
118,553	118,652	4,513	4,146	3,779	3,412
118,653	118,752	4,521	4,154	3,787	3,420
118,753	118,852	4,529	4,162	3,795	3,428
118,853	118,952	4,537	4,170	3,803	3,436
118,953	119,052	4,545	4,178	3,811	3,444
119,053	119,152	4,553	4,186	3,819	3,452
119,153	119,252	4,561	4,194	3,827	3,460
119,253	119,352	4,569	4,202	3,835	3,468
119,353	119,452	4,577	4,210	3,843	3,476
119,453	119,552	4,585	4,218	3,851	3,484
119,553	119,652	4,593	4,226	3,859	3,492
119,653	119,752	4,601	4,234	3,867	3,500
119,753	119,852	4,609	4,242	3,875	3,508
119,853	119,952	4,617	4,250	3,883	3,516
119,953	120,052	4,625	4,258	3,891	3,524
120,053	120,152	4,633	4,266	3,899	3,532
120,153	120,252	4,641	4,274	3,907	3,540
120,253	120,352	4,649	4,282	3,915	3,548
120,353	120,452	4,657	4,290	3,923	3,556
120,453	120,552	4,665	4,298	3,931	3,564
120,553	120,652	4,673	4,306	3,939	3,572
120,653	120,752	4,681	4,314	3,947	3,580
120,753	120,852	4,689	4,322	3,955	3,588
120,853	120,952	4,697	4,330	3,963	3,596
120,953	121,052	4,705	4,338	3,971	3,604
121,053	121,152	4,715	4,348	3,981	3,614
121,153	121,252	4,724	4,357	3,990	3,623
121,253	121,352	4,733	4,366	3,999	3,632
121,353	121,452	4,743	4,376	4,009	3,642
121,453	121,552	4,752	4,385	4,018	3,651
121,553	121,652	4,761	4,394	4,027	3,660
121,653	121,752	4,771	4,404	4,037	3,670
121,753	121,852	4,780	4,413	4,046	3,679
121,853	121,952	4,789	4,422	4,055	3,688
121,953	122,052	4,798	4,431	4,064	3,697
122,053	122,152	4,808	4,441	4,074	3,707
122,153	122,252	4,817	4,450	4,083	3,716
122,253	122,352	4,826	4,459	4,092	3,725
122,353	122,452	4,836	4,469	4,102	3,735
122,453	122,552	4,845	4,478	4,111	3,744

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
122,553	122,652	4,854	4,487	4,120	3,753
122,653	122,752	4,864	4,497	4,130	3,763
122,753	122,852	4,873	4,506	4,139	3,772
122,853	122,952	4,882	4,515	4,148	3,781
122,953	123,052	4,891	4,524	4,157	3,790
123,053	123,152	4,901	4,534	4,167	3,800
123,153	123,252	4,910	4,543	4,176	3,809
123,253	123,352	4,919	4,552	4,185	3,818
123,353	123,452	4,929	4,562	4,195	3,828
123,453	123,552	4,938	4,571	4,204	3,837
123,553	123,652	4,947	4,580	4,213	3,846
123,653	123,752	4,957	4,590	4,223	3,856
123,753	123,852	4,966	4,599	4,232	3,865
123,853	123,952	4,975	4,608	4,241	3,874
123,953	124,052	4,984	4,617	4,250	3,883
124,053	124,152	4,994	4,627	4,260	3,893
124,153	124,252	5,003	4,636	4,269	3,902
124,253	124,352	5,012	4,645	4,278	3,911
124,353	124,452	5,022	4,655	4,288	3,921
124,453	124,552	5,031	4,664	4,297	3,930
124,553	124,652	5,040	4,673	4,306	3,939
124,653	124,752	5,050	4,683	4,316	3,949
124,753	124,852	5,059	4,692	4,325	3,958
124,853	124,952	5,068	4,701	4,334	3,967
124,953	125,052	5,077	4,710	4,343	3,976
125,053	125,152	5,087	4,720	4,353	3,986
125,153	125,252	5,096	4,729	4,362	3,995
125,253	125,352	5,105	4,738	4,371	4,004
125,353	125,452	5,115	4,748	4,381	4,014
125,453	125,552	5,124	4,757	4,390	4,023
125,553	125,652	5,133	4,766	4,399	4,032
125,653	125,752	5,143	4,776	4,409	4,042
125,753	125,852	5,152	4,785	4,418	4,051
125,853	125,952	5,161	4,794	4,427	4,060
125,953	126,052	5,170	4,803	4,436	4,069
126,053	126,152	5,180	4,813	4,446	4,079
126,153	126,252	5,189	4,822	4,455	4,088
126,253	126,352	5,198	4,831	4,464	4,097
126,353	126,452	5,208	4,841	4,474	4,107
126,453	126,552	5,217	4,850	4,483	4,116
126,553	126,652	5,226	4,859	4,492	4,125
126,653	126,752	5,236	4,869	4,502	4,135
126,753	126,852	5,245	4,878	4,511	4,144
126,853	126,952	5,254	4,887	4,520	4,153
126,953	127,052	5,263	4,896	4,529	4,162
127,053	127,152	5,273	4,906	4,539	4,172
127,153	127,252	5,282	4,915	4,548	4,181
127,253	127,352	5,291	4,924	4,557	4,190
127,353	127,452	5,301	4,934	4,567	4,200
127,453	127,552	5,310	4,943	4,576	4,209
127,553	127,652	5,319	4,952	4,585	4,218
127,653	127,752	5,329	4,962	4,595	4,228
127,753	127,852	5,338	4,971	4,604	4,237
127,853	127,952	5,347	4,980	4,613	4,246
127,953	128,052	5,356	4,989	4,622	4,255

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
128,053	128,152	5,366	4,999	4,632	4,265
128,153	128,252	5,375	5,008	4,641	4,274
128,253	128,352	5,384	5,017	4,650	4,283
128,353	128,452	5,394	5,027	4,660	4,293
128,453	128,552	5,403	5,036	4,669	4,302
128,553	128,652	5,412	5,045	4,678	4,311
128,653	128,752	5,422	5,055	4,688	4,321
128,753	128,852	5,431	5,064	4,697	4,330
128,853	128,952	5,440	5,073	4,706	4,339
128,953	129,052	5,449	5,082	4,715	4,348
129,053	129,152	5,459	5,092	4,725	4,358
129,153	129,252	5,468	5,101	4,734	4,367
129,253	129,352	5,477	5,110	4,743	4,376
129,353	129,452	5,487	5,120	4,753	4,386
129,453	129,552	5,496	5,129	4,762	4,395
129,553	129,652	5,505	5,138	4,771	4,404
129,653	129,752	5,515	5,148	4,781	4,414
129,753	129,852	5,524	5,157	4,790	4,423
129,853	129,952	5,533	5,166	4,799	4,432
129,953	130,052	5,542	5,175	4,808	4,441
130,053	130,152	5,552	5,185	4,818	4,451
130,153	130,252	5,561	5,194	4,827	4,460
130,253	130,352	5,570	5,203	4,836	4,469
130,353	130,452	5,580	5,213	4,846	4,479
130,453	130,552	5,589	5,222	4,855	4,488
130,553	130,652	5,598	5,231	4,864	4,497
130,653	130,752	5,608	5,241	4,874	4,507
130,753	130,852	5,617	5,250	4,883	4,516
130,853	130,952	5,626	5,259	4,892	4,525
130,953	131,052	5,635	5,268	4,901	4,534
131,053	131,152	5,645	5,278	4,911	4,544
131,153	131,252	5,654	5,287	4,920	4,553
131,253	131,352	5,663	5,296	4,929	4,562
131,353	131,452	5,673	5,306	4,939	4,572
131,453	131,552	5,682	5,315	4,948	4,581
131,553	131,652	5,691	5,324	4,957	4,590
131,653	131,752	5,701	5,334	4,967	4,600
131,753	131,852	5,710	5,343	4,976	4,609
131,853	131,952	5,719	5,352	4,985	4,618
131,953	132,052	5,728	5,361	4,994	4,627
132,053	132,152	5,738	5,371	5,004	4,637
132,153	132,252	5,747	5,380	5,013	4,646
132,253	132,352	5,756	5,389	5,022	4,655
132,353	132,452	5,766	5,399	5,032	4,665
132,453	132,552	5,775	5,408	5,041	4,674
132,553	132,652	5,784	5,417	5,050	4,683
132,653	132,752	5,794	5,427	5,060	4,693
132,753	132,852	5,803	5,436	5,069	4,702
132,853	132,952	5,812	5,445	5,078	4,711
132,953	133,052	5,821	5,454	5,087	4,720
133,053	133,152	5,831	5,464	5,097	4,730
133,153	133,252	5,840	5,473	5,106	4,739
133,253	133,352	5,849	5,482	5,115	4,748
133,353	133,452	5,859	5,492	5,125	4,758
133,453	133,552	5,868	5,501	5,134	4,767

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
133,553	133,652	5,877	5,510	5,143	4,776
133,653	133,752	5,887	5,520	5,153	4,786
133,753	133,852	5,896	5,529	5,162	4,795
133,853	133,952	5,905	5,538	5,171	4,804
133,953	134,052	5,914	5,547	5,180	4,813
134,053	134,152	5,924	5,557	5,190	4,823
134,153	134,252	5,933	5,566	5,199	4,832
134,253	134,352	5,942	5,575	5,208	4,841
134,353	134,452	5,952	5,585	5,218	4,851
134,453	134,552	5,961	5,594	5,227	4,860
134,553	134,652	5,970	5,603	5,236	4,869
134,653	134,752	5,980	5,613	5,246	4,879
134,753	134,852	5,989	5,622	5,255	4,888
134,853	134,952	5,998	5,631	5,264	4,897
134,953	135,052	6,007	5,640	5,273	4,906
135,053	135,152	6,017	5,650	5,283	4,916
135,153	135,252	6,026	5,659	5,292	4,925
135,253	135,352	6,035	5,668	5,301	4,934
135,353	135,452	6,045	5,678	5,311	4,944
135,453	135,552	6,054	5,687	5,320	4,953
135,553	135,652	6,063	5,696	5,329	4,962
135,653	135,752	6,073	5,706	5,339	4,972
135,753	135,852	6,082	5,715	5,348	4,981
135,853	135,952	6,091	5,724	5,357	4,990
135,953	136,052	6,100	5,733	5,366	4,999
136,053	136,152	6,110	5,743	5,376	5,009
136,153	136,252	6,119	5,752	5,385	5,018
136,253	136,352	6,128	5,761	5,394	5,027
136,353	136,452	6,138	5,771	5,404	5,037
136,453	136,552	6,147	5,780	5,413	5,046
136,553	136,652	6,156	5,789	5,422	5,055
136,653	136,752	6,166	5,799	5,432	5,065
136,753	136,852	6,175	5,808	5,441	5,074
136,853	136,952	6,184	5,817	5,450	5,083
136,953	137,052	6,193	5,826	5,459	5,092
137,053	137,152	6,203	5,836	5,469	5,102
137,153	137,252	6,212	5,845	5,478	5,111
137,253	137,352	6,221	5,854	5,487	5,120
137,353	137,452	6,231	5,864	5,497	5,130
137,453	137,552	6,240	5,873	5,506	5,139
137,553	137,652	6,249	5,882	5,515	5,148
137,653	137,752	6,259	5,892	5,525	5,158
137,753	137,852	6,268	5,901	5,534	5,167
137,853	137,952	6,277	5,910	5,543	5,176
137,953	138,052	6,286	5,919	5,552	5,185
138,053	138,152	6,296	5,929	5,562	5,195
138,153	138,252	6,305	5,938	5,571	5,204
138,253	138,352	6,314	5,947	5,580	5,213
138,353	138,452	6,324	5,957	5,590	5,223
138,453	138,552	6,333	5,966	5,599	5,232
138,553	138,652	6,342	5,975	5,608	5,241
138,653	138,752	6,352	5,985	5,618	5,251
138,753	138,852	6,361	5,994	5,627	5,260
138,853	138,952	6,370	6,003	5,636	5,269
138,953	139,052	6,379	6,012	5,645	5,278

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
139,053	139,152	6,389	6,022	5,655	5,288
139,153	139,252	6,398	6,031	5,664	5,297
139,253	139,352	6,407	6,040	5,673	5,306
139,353	139,452	6,417	6,050	5,683	5,316
139,453	139,552	6,426	6,059	5,692	5,325
139,553	139,652	6,435	6,068	5,701	5,334
139,653	139,752	6,445	6,078	5,711	5,344
139,753	139,852	6,454	6,087	5,720	5,353
139,853	139,952	6,463	6,096	5,729	5,362
139,953	140,052	6,472	6,105	5,738	5,371
140,053	140,152	6,482	6,115	5,748	5,381
140,153	140,252	6,491	6,124	5,757	5,390
140,253	140,352	6,500	6,133	5,766	5,399
140,353	140,452	6,510	6,143	5,776	5,409
140,453	140,552	6,519	6,152	5,785	5,418
140,553	140,652	6,528	6,161	5,794	5,427
140,653	140,752	6,538	6,171	5,804	5,437
140,753	140,852	6,547	6,180	5,813	5,446
140,853	140,952	6,556	6,189	5,822	5,455
140,953	141,052	6,565	6,198	5,831	5,464
141,053	141,152	6,575	6,208	5,841	5,474
141,153	141,252	6,584	6,217	5,850	5,483
141,253	141,352	6,593	6,226	5,859	5,492
141,353	141,452	6,603	6,236	5,869	5,502
141,453	141,552	6,612	6,245	5,878	5,511
141,553	141,652	6,621	6,254	5,887	5,520
141,653	141,752	6,631	6,264	5,897	5,530
141,753	141,852	6,640	6,273	5,906	5,539
141,853	141,952	6,649	6,282	5,915	5,548
141,953	142,052	6,658	6,291	5,924	5,557
142,053	142,152	6,668	6,301	5,934	5,567
142,153	142,252	6,677	6,310	5,943	5,576
142,253	142,352	6,686	6,319	5,952	5,585
142,353	142,452	6,696	6,329	5,962	5,595
142,453	142,552	6,705	6,338	5,971	5,604
142,553	142,652	6,714	6,347	5,980	5,613
142,653	142,752	6,724	6,357	5,990	5,623
142,753	142,852	6,733	6,366	5,999	5,632
142,853	142,952	6,742	6,375	6,008	5,641
142,953	143,052	6,751	6,384	6,017	5,650
143,053	143,152	6,761	6,394	6,027	5,660
143,153	143,252	6,770	6,403	6,036	5,669
143,253	143,352	6,779	6,412	6,045	5,678
143,353	143,452	6,789	6,422	6,055	5,688
143,453	143,552	6,798	6,431	6,064	5,697
143,553	143,652	6,807	6,440	6,073	5,706
143,653	143,752	6,817	6,450	6,083	5,716
143,753	143,852	6,826	6,459	6,092	5,725
143,853	143,952	6,835	6,468	6,101	5,734
143,953	144,052	6,844	6,477	6,110	5,743
144,053	144,152	6,854	6,487	6,120	5,753
144,153	144,252	6,863	6,496	6,129	5,762
144,253	144,352	6,872	6,505	6,138	5,771
144,353	144,452	6,882	6,515	6,148	5,781
144,453	144,552	6,891	6,524	6,157	5,790

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
144,553	144,652	6,900	6,533	6,166	5,799
144,653	144,752	6,910	6,543	6,176	5,809
144,753	144,852	6,919	6,552	6,185	5,818
144,853	144,952	6,928	6,561	6,194	5,827
144,953	145,052	6,937	6,570	6,203	5,836
145,053	145,152	6,947	6,580	6,213	5,846
145,153	145,252	6,956	6,589	6,222	5,855
145,253	145,352	6,965	6,598	6,231	5,864
145,353	145,452	6,975	6,608	6,241	5,874
145,453	145,552	6,984	6,617	6,250	5,883
145,553	145,652	6,993	6,626	6,259	5,892
145,653	145,752	7,003	6,636	6,269	5,902
145,753	145,852	7,012	6,645	6,278	5,911
145,853	145,952	7,021	6,654	6,287	5,920
145,953	146,052	7,030	6,663	6,296	5,929
146,053	146,152	7,040	6,673	6,306	5,939
146,153	146,252	7,049	6,682	6,315	5,948
146,253	146,352	7,058	6,691	6,324	5,957
146,353	146,452	7,068	6,701	6,334	5,967
146,453	146,552	7,077	6,710	6,343	5,976
146,553	146,652	7,086	6,719	6,352	5,985
146,653	146,752	7,096	6,729	6,362	5,995
146,753	146,852	7,105	6,738	6,371	6,004
146,853	146,952	7,114	6,747	6,380	6,013
146,953	147,052	7,123	6,756	6,389	6,022
147,053	147,152	7,133	6,766	6,399	6,032
147,153	147,252	7,142	6,775	6,408	6,041
147,253	147,352	7,151	6,784	6,417	6,050
147,353	147,452	7,161	6,794	6,427	6,060
147,453	147,552	7,170	6,803	6,436	6,069
147,553	147,652	7,179	6,812	6,445	6,078
147,653	147,752	7,189	6,822	6,455	6,088
147,753	147,852	7,198	6,831	6,464	6,097
147,853	147,952	7,207	6,840	6,473	6,106
147,953	148,052	7,216	6,849	6,482	6,115
148,053	148,152	7,226	6,859	6,492	6,125
148,153	148,252	7,235	6,868	6,501	6,134
148,253	148,352	7,244	6,877	6,510	6,143
148,353	148,452	7,254	6,887	6,520	6,153
148,453	148,552	7,263	6,896	6,529	6,162
148,553	148,652	7,272	6,905	6,538	6,171
148,653	148,752	7,282	6,915	6,548	6,181
148,753	148,852	7,291	6,924	6,557	6,190
148,853	148,952	7,300	6,933	6,566	6,199
148,953	149,052	7,309	6,942	6,575	6,208
149,053	149,152	7,319	6,952	6,585	6,218
149,153	149,252	7,328	6,961	6,594	6,227
149,253	149,352	7,337	6,970	6,603	6,236
149,353	149,452	7,347	6,980	6,613	6,246
149,453	149,552	7,356	6,989	6,622	6,255
149,553	149,652	7,365	6,998	6,631	6,264
149,653	149,752	7,375	7,008	6,641	6,274
149,753	149,852	7,384	7,017	6,650	6,283
149,853	149,952	7,393	7,026	6,659	6,292
149,953	150,052	7,402	7,035	6,668	6,301

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
150,053	150,152	7,412	7,045	6,678	6,311
150,153	150,252	7,421	7,054	6,687	6,320
150,253	150,352	7,430	7,063	6,696	6,329
150,353	150,452	7,440	7,073	6,706	6,339
150,453	150,552	7,449	7,082	6,715	6,348
150,553	150,652	7,458	7,091	6,724	6,357
150,653	150,752	7,468	7,101	6,734	6,367
150,753	150,852	7,477	7,110	6,743	6,376
150,853	150,952	7,486	7,119	6,752	6,385
150,953	151,052	7,495	7,128	6,761	6,394
151,053	151,152	7,505	7,138	6,771	6,404
151,153	151,252	7,514	7,147	6,780	6,413
151,253	151,352	7,523	7,156	6,789	6,422
151,353	151,452	7,533	7,166	6,799	6,432
151,453	151,552	7,542	7,175	6,808	6,441
151,553	151,652	7,551	7,184	6,817	6,450
151,653	151,752	7,561	7,194	6,827	6,460
151,753	151,852	7,570	7,203	6,836	6,469
151,853	151,952	7,579	7,212	6,845	6,478
151,953	152,052	7,588	7,221	6,854	6,487
152,053	152,152	7,598	7,231	6,864	6,497
152,153	152,252	7,607	7,240	6,873	6,506
152,253	152,352	7,616	7,249	6,882	6,515
152,353	152,452	7,626	7,259	6,892	6,525
152,453	152,552	7,635	7,268	6,901	6,534
152,553	152,652	7,644	7,277	6,910	6,543
152,653	152,752	7,654	7,287	6,920	6,553
152,753	152,852	7,663	7,296	6,929	6,562
152,853	152,952	7,672	7,305	6,938	6,571
152,953	153,052	7,681	7,314	6,947	6,580
153,053	153,152	7,691	7,324	6,957	6,590
153,153	153,252	7,700	7,333	6,966	6,599
153,253	153,352	7,709	7,342	6,975	6,608
153,353	153,452	7,719	7,352	6,985	6,618
153,453	153,552	7,728	7,361	6,994	6,627
153,553	153,652	7,737	7,370	7,003	6,636
153,653	153,752	7,747	7,380	7,013	6,646
153,753	153,852	7,756	7,389	7,022	6,655
153,853	153,952	7,765	7,398	7,031	6,664
153,953	154,052	7,774	7,407	7,040	6,673
154,053	154,152	7,784	7,417	7,050	6,683
154,153	154,252	7,793	7,426	7,059	6,692
154,253	154,352	7,802	7,435	7,068	6,701
154,353	154,452	7,812	7,445	7,078	6,711
154,453	154,552	7,821	7,454	7,087	6,720
154,553	154,652	7,830	7,463	7,096	6,729
154,653	154,752	7,840	7,473	7,106	6,739
154,753	154,852	7,849	7,482	7,115	6,748
154,853	154,952	7,858	7,491	7,124	6,757
154,953	155,052	7,867	7,500	7,133	6,766
155,053	155,152	7,877	7,510	7,143	6,776
155,153	155,252	7,886	7,519	7,152	6,785
155,253	155,352	7,895	7,528	7,161	6,794
155,353	155,452	7,905	7,538	7,171	6,804
155,453	155,552	7,914	7,547	7,180	6,813

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
155,553	155,652	7,923	7,556	7,189	6,822
155,653	155,752	7,933	7,566	7,199	6,832
155,753	155,852	7,942	7,575	7,208	6,841
155,853	155,952	7,951	7,584	7,217	6,850
155,953	156,052	7,960	7,593	7,226	6,859
156,053	156,152	7,970	7,603	7,236	6,869
156,153	156,252	7,979	7,612	7,245	6,878
156,253	156,352	7,988	7,621	7,254	6,887
156,353	156,452	7,998	7,631	7,264	6,897
156,453	156,552	8,007	7,640	7,273	6,906
156,553	156,652	8,016	7,649	7,282	6,915
156,653	156,752	8,026	7,659	7,292	6,925
156,753	156,852	8,035	7,668	7,301	6,934
156,853	156,952	8,044	7,677	7,310	6,943
156,953	157,052	8,053	7,686	7,319	6,952
157,053	157,152	8,063	7,696	7,329	6,962
157,153	157,252	8,072	7,705	7,338	6,971
157,253	157,352	8,081	7,714	7,347	6,980
157,353	157,452	8,091	7,724	7,357	6,990
157,453	157,552	8,100	7,733	7,366	6,999
157,553	157,652	8,109	7,742	7,375	7,008
157,653	157,752	8,119	7,752	7,385	7,018
157,753	157,852	8,128	7,761	7,394	7,027
157,853	157,952	8,137	7,770	7,403	7,036
157,953	158,052	8,146	7,779	7,412	7,045
158,053	158,152	8,156	7,789	7,422	7,055
158,153	158,252	8,165	7,798	7,431	7,064
158,253	158,352	8,174	7,807	7,440	7,073
158,353	158,452	8,184	7,817	7,450	7,083
158,453	158,552	8,193	7,826	7,459	7,092
158,553	158,652	8,202	7,835	7,468	7,101
158,653	158,752	8,212	7,845	7,478	7,111
158,753	158,852	8,221	7,854	7,487	7,120
158,853	158,952	8,230	7,863	7,496	7,129
158,953	159,052	8,239	7,872	7,505	7,138
159,053	159,152	8,249	7,882	7,515	7,148
159,153	159,252	8,258	7,891	7,524	7,157
159,253	159,352	8,267	7,900	7,533	7,166
159,353	159,452	8,277	7,910	7,543	7,176
159,453	159,552	8,286	7,919	7,552	7,185
159,553	159,652	8,295	7,928	7,561	7,194
159,653	159,752	8,305	7,938	7,571	7,204
159,753	159,852	8,314	7,947	7,580	7,213
159,853	159,952	8,323	7,956	7,589	7,222
159,953	160,052	8,332	7,965	7,598	7,231
160,053	160,152	8,342	7,975	7,608	7,241
160,153	160,252	8,351	7,984	7,617	7,250
160,253	160,352	8,360	7,993	7,626	7,259
160,353	160,452	8,370	8,003	7,636	7,269
160,453	160,552	8,379	8,012	7,645	7,278
160,553	160,652	8,388	8,021	7,654	7,287
160,653	160,752	8,398	8,031	7,664	7,297
160,753	160,852	8,407	8,040	7,673	7,306
160,853	160,952	8,416	8,049	7,682	7,315
160,953	161,052	8,425	8,058	7,691	7,324

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
161,053	161,152	8,435	8,068	7,701	7,334
161,153	161,252	8,444	8,077	7,710	7,343
161,253	161,352	8,453	8,086	7,719	7,352
161,353	161,452	8,463	8,096	7,729	7,362
161,453	161,552	8,472	8,105	7,738	7,371
161,553	161,652	8,481	8,114	7,747	7,380
161,653	161,752	8,491	8,124	7,757	7,390
161,753	161,852	8,500	8,133	7,766	7,399
161,853	161,952	8,509	8,142	7,775	7,408
161,953	162,052	8,518	8,151	7,784	7,417
162,053	162,152	8,528	8,161	7,794	7,427
162,153	162,252	8,537	8,170	7,803	7,436
162,253	162,352	8,546	8,179	7,812	7,445
162,353	162,452	8,556	8,189	7,822	7,455
162,453	162,552	8,565	8,198	7,831	7,464
162,553	162,652	8,574	8,207	7,840	7,473
162,653	162,752	8,584	8,217	7,850	7,483
162,753	162,852	8,593	8,226	7,859	7,492
162,853	162,952	8,602	8,235	7,868	7,501
162,953	163,052	8,611	8,244	7,877	7,510
163,053	163,152	8,621	8,254	7,887	7,520
163,153	163,252	8,630	8,263	7,896	7,529
163,253	163,352	8,639	8,272	7,905	7,538
163,353	163,452	8,649	8,282	7,915	7,548
163,453	163,552	8,658	8,291	7,924	7,557
163,553	163,652	8,667	8,300	7,933	7,566
163,653	163,752	8,677	8,310	7,943	7,576
163,753	163,852	8,686	8,319	7,952	7,585
163,853	163,952	8,695	8,328	7,961	7,594
163,953	164,052	8,704	8,337	7,970	7,603
164,053	164,152	8,714	8,347	7,980	7,613
164,153	164,252	8,723	8,356	7,989	7,622
164,253	164,352	8,732	8,365	7,998	7,631
164,353	164,452	8,742	8,375	8,008	7,641
164,453	164,552	8,751	8,384	8,017	7,650
164,553	164,652	8,760	8,393	8,026	7,659
164,653	164,752	8,770	8,403	8,036	7,669
164,753	164,852	8,779	8,412	8,045	7,678
164,853	164,952	8,788	8,421	8,054	7,687
164,953	165,052	8,797	8,430	8,063	7,696
165,053	165,152	8,807	8,440	8,073	7,706
165,153	165,252	8,816	8,449	8,082	7,715
165,253	165,352	8,825	8,458	8,091	7,724
165,353	165,452	8,835	8,468	8,101	7,734
165,453	165,552	8,844	8,477	8,110	7,743
165,553	165,652	8,853	8,486	8,119	7,752
165,653	165,752	8,863	8,496	8,129	7,762
165,753	165,852	8,872	8,505	8,138	7,771
165,853	165,952	8,881	8,514	8,147	7,780
165,953	166,052	8,890	8,523	8,156	7,789
166,053	166,152	8,900	8,533	8,166	7,799
166,153	166,252	8,909	8,542	8,175	7,808
166,253	166,352	8,918	8,551	8,184	7,817
166,353	166,452	8,928	8,561	8,194	7,827
166,453	166,552	8,937	8,570	8,203	7,836

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
166,553	166,652	8,946	8,579	8,212	7,845
166,653	166,752	8,956	8,589	8,222	7,855
166,753	166,852	8,965	8,598	8,231	7,864
166,853	166,952	8,974	8,607	8,240	7,873
166,953	167,052	8,983	8,616	8,249	7,882
167,053	167,152	8,993	8,626	8,259	7,892
167,153	167,252	9,002	8,635	8,268	7,901
167,253	167,352	9,011	8,644	8,277	7,910
167,353	167,452	9,021	8,654	8,287	7,920
167,453	167,552	9,030	8,663	8,296	7,929
167,553	167,652	9,039	8,672	8,305	7,938
167,653	167,752	9,049	8,682	8,315	7,948
167,753	167,852	9,058	8,691	8,324	7,957
167,853	167,952	9,067	8,700	8,333	7,966
167,953	168,052	9,076	8,709	8,342	7,975
168,053	168,152	9,086	8,719	8,352	7,985
168,153	168,252	9,095	8,728	8,361	7,994
168,253	168,352	9,104	8,737	8,370	8,003
168,353	168,452	9,114	8,747	8,380	8,013
168,453	168,552	9,123	8,756	8,389	8,022
168,553	168,652	9,132	8,765	8,398	8,031
168,653	168,752	9,142	8,775	8,408	8,041
168,753	168,852	9,151	8,784	8,417	8,050
168,853	168,952	9,160	8,793	8,426	8,059
168,953	169,052	9,169	8,802	8,435	8,068
169,053	169,152	9,179	8,812	8,445	8,078
169,153	169,252	9,188	8,821	8,454	8,087
169,253	169,352	9,197	8,830	8,463	8,096
169,353	169,452	9,207	8,840	8,473	8,106
169,453	169,552	9,216	8,849	8,482	8,115
169,553	169,652	9,225	8,858	8,491	8,124
169,653	169,752	9,235	8,868	8,501	8,134
169,753	169,852	9,244	8,877	8,510	8,143
169,853	169,952	9,253	8,886	8,519	8,152
169,953	170,052	9,262	8,895	8,528	8,161
170,053	170,152	9,272	8,905	8,538	8,171
170,153	170,252	9,281	8,914	8,547	8,180
170,253	170,352	9,290	8,923	8,556	8,189
170,353	170,452	9,300	8,933	8,566	8,199
170,453	170,552	9,309	8,942	8,575	8,208
170,553	170,652	9,318	8,951	8,584	8,217
170,653	170,752	9,328	8,961	8,594	8,227
170,753	170,852	9,337	8,970	8,603	8,236
170,853	170,952	9,346	8,979	8,612	8,245
170,953	171,052	9,355	8,988	8,621	8,254
171,053	171,152	9,365	8,998	8,631	8,264
171,153	171,252	9,374	9,007	8,640	8,273
171,253	171,352	9,383	9,016	8,649	8,282
171,353	171,452	9,393	9,026	8,659	8,292
171,453	171,552	9,402	9,035	8,668	8,301
171,553	171,652	9,411	9,044	8,677	8,310
171,653	171,752	9,421	9,054	8,687	8,320
171,753	171,852	9,430	9,063	8,696	8,329
171,853	171,952	9,439	9,072	8,705	8,338
171,953	172,052	9,448	9,081	8,714	8,347

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
172,053	172,152	9,458	9,091	8,724	8,357
172,153	172,252	9,467	9,100	8,733	8,366
172,253	172,352	9,476	9,109	8,742	8,375
172,353	172,452	9,486	9,119	8,752	8,385
172,453	172,552	9,495	9,128	8,761	8,394
172,553	172,652	9,504	9,137	8,770	8,403
172,653	172,752	9,514	9,147	8,780	8,413
172,753	172,852	9,523	9,156	8,789	8,422
172,853	172,952	9,532	9,165	8,798	8,431
172,953	173,052	9,541	9,174	8,807	8,440
173,053	173,152	9,551	9,184	8,817	8,450
173,153	173,252	9,560	9,193	8,826	8,459
173,253	173,352	9,569	9,202	8,835	8,468
173,353	173,452	9,579	9,212	8,845	8,478
173,453	173,552	9,588	9,221	8,854	8,487
173,553	173,652	9,597	9,230	8,863	8,496
173,653	173,752	9,607	9,240	8,873	8,506
173,753	173,852	9,616	9,249	8,882	8,515
173,853	173,952	9,625	9,258	8,891	8,524
173,953	174,052	9,634	9,267	8,900	8,533
174,053	174,152	9,644	9,277	8,910	8,543
174,153	174,252	9,653	9,286	8,919	8,552
174,253	174,352	9,662	9,295	8,928	8,561
174,353	174,452	9,672	9,305	8,938	8,571
174,453	174,552	9,681	9,314	8,947	8,580
174,553	174,652	9,690	9,323	8,956	8,589
174,653	174,752	9,700	9,333	8,966	8,599
174,753	174,852	9,709	9,342	8,975	8,608
174,853	174,952	9,718	9,351	8,984	8,617
174,953	175,052	9,727	9,360	8,993	8,626
175,053	175,152	9,737	9,370	9,003	8,636
175,153	175,252	9,746	9,379	9,012	8,645
175,253	175,352	9,755	9,388	9,021	8,654
175,353	175,452	9,765	9,398	9,031	8,664
175,453	175,552	9,774	9,407	9,040	8,673
175,553	175,652	9,783	9,416	9,049	8,682
175,653	175,752	9,793	9,426	9,059	8,692
175,753	175,852	9,802	9,435	9,068	8,701
175,853	175,952	9,811	9,444	9,077	8,710
175,953	176,052	9,820	9,453	9,086	8,719
176,053	176,152	9,830	9,463	9,096	8,729
176,153	176,252	9,839	9,472	9,105	8,738
176,253	176,352	9,848	9,481	9,114	8,747
176,353	176,452	9,858	9,491	9,124	8,757
176,453	176,552	9,867	9,500	9,133	8,766
176,553	176,652	9,876	9,509	9,142	8,775
176,653	176,752	9,886	9,519	9,152	8,785
176,753	176,852	9,895	9,528	9,161	8,794
176,853	176,952	9,904	9,537	9,170	8,803
176,953	177,052	9,913	9,546	9,179	8,812
177,053	177,152	9,923	9,556	9,189	8,822
177,153	177,252	9,932	9,565	9,198	8,831
177,253	177,352	9,941	9,574	9,207	8,840
177,353	177,452	9,951	9,584	9,217	8,850
177,453	177,552	9,960	9,593	9,226	8,859

Continued on next page.

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
177,553	177,652	9,969	9,602	9,235	8,868
177,653	177,752	9,979	9,612	9,245	8,878
177,753	177,852	9,988	9,621	9,254	8,887
177,853	177,952	9,997	9,630	9,263	8,896
177,953	178,052	10,006	9,639	9,272	8,905
178,053	178,152	10,016	9,649	9,282	8,915
178,153	178,252	10,025	9,658	9,291	8,924
178,253	178,352	10,034	9,667	9,300	8,933
178,353	178,452	10,044	9,677	9,310	8,943
178,453	178,552	10,053	9,686	9,319	8,952
178,553	178,652	10,062	9,695	9,328	8,961
178,653	178,752	10,072	9,705	9,338	8,971
178,753	178,852	10,081	9,714	9,347	8,980
178,853	178,952	10,090	9,723	9,356	8,989
178,953	179,052	10,099	9,732	9,365	8,998
179,053	179,152	10,109	9,742	9,375	9,008
179,153	179,252	10,118	9,751	9,384	9,017
179,253	179,352	10,127	9,760	9,393	9,026
179,353	179,452	10,137	9,770	9,403	9,036
179,453	179,552	10,146	9,779	9,412	9,045
179,553	179,652	10,155	9,788	9,421	9,054
179,653	179,752	10,165	9,798	9,431	9,064
179,753	179,852	10,174	9,807	9,440	9,073
179,853	179,952	10,183	9,816	9,449	9,082
179,953	180,052	10,192	9,825	9,458	9,091
180,053	180,152	10,202	9,835	9,468	9,101
180,153	180,252	10,211	9,844	9,477	9,110
180,253	180,352	10,220	9,853	9,486	9,119
180,353	180,452	10,230	9,863	9,496	9,129
180,453	180,552	10,239	9,872	9,505	9,138
180,553	180,652	10,248	9,881	9,514	9,147
180,653	180,752	10,258	9,891	9,524	9,157
180,753	180,852	10,267	9,900	9,533	9,166
180,853	180,952	10,276	9,909	9,542	9,175
180,953	181,052	10,285	9,918	9,551	9,184
181,053	181,152	10,295	9,928	9,561	9,194
181,153	181,252	10,304	9,937	9,570	9,203
181,253	181,352	10,313	9,946	9,579	9,212
181,353	181,452	10,323	9,956	9,589	9,222
181,453	181,552	10,332	9,965	9,598	9,231
181,553	181,652	10,341	9,974	9,607	9,240
181,653	181,752	10,351	9,984	9,617	9,250
181,753	181,852	10,360	9,993	9,626	9,259
181,853	181,952	10,369	10,002	9,635	9,268
181,953	182,052	10,378	10,011	9,644	9,277
182,053	182,152	10,388	10,021	9,654	9,287
182,153	182,252	10,397	10,030	9,663	9,296
182,253	182,352	10,406	10,039	9,672	9,305
182,353	182,452	10,416	10,049	9,682	9,315
182,453	182,552	10,425	10,058	9,691	9,324
182,553	182,652	10,434	10,067	9,700	9,333
182,653	182,752	10,444	10,077	9,710	9,343
182,753	182,852	10,453	10,086	9,719	9,352
182,853	182,952	10,462	10,095	9,728	9,361
182,953	183,052	10,471	10,104	9,737	9,370

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
183,053	183,152	10,481	10,114	9,747	9,380
183,153	183,252	10,490	10,123	9,756	9,389
183,253	183,352	10,499	10,132	9,765	9,398
183,353	183,452	10,509	10,142	9,775	9,408
183,453	183,552	10,518	10,151	9,784	9,417
183,553	183,652	10,527	10,160	9,793	9,426
183,653	183,752	10,537	10,170	9,803	9,436
183,753	183,852	10,546	10,179	9,812	9,445
183,853	183,952	10,555	10,188	9,821	9,454
183,953	184,052	10,564	10,197	9,830	9,463
184,053	184,152	10,574	10,207	9,840	9,473
184,153	184,252	10,583	10,216	9,849	9,482
184,253	184,352	10,592	10,225	9,858	9,491
184,353	184,452	10,602	10,235	9,868	9,501
184,453	184,552	10,611	10,244	9,877	9,510
184,553	184,652	10,620	10,253	9,886	9,519
184,653	184,752	10,630	10,263	9,896	9,529
184,753	184,852	10,639	10,272	9,905	9,538
184,853	184,952	10,648	10,281	9,914	9,547
184,953	185,052	10,657	10,290	9,923	9,556
185,053	185,152	10,667	10,300	9,933	9,566
185,153	185,252	10,676	10,309	9,942	9,575
185,253	185,352	10,685	10,318	9,951	9,584
185,353	185,452	10,695	10,328	9,961	9,594
185,453	185,552	10,704	10,337	9,970	9,603
185,553	185,652	10,713	10,346	9,979	9,612
185,653	185,752	10,723	10,356	9,989	9,622
185,753	185,852	10,732	10,365	9,998	9,631
185,853	185,952	10,741	10,374	10,007	9,640
185,953	186,052	10,750	10,383	10,016	9,649
186,053	186,152	10,760	10,393	10,026	9,659
186,153	186,252	10,769	10,402	10,035	9,668
186,253	186,352	10,778	10,411	10,044	9,677
186,353	186,452	10,788	10,421	10,054	9,687
186,453	186,552	10,797	10,430	10,063	9,696
186,553	186,652	10,806	10,439	10,072	9,705
186,653	186,752	10,816	10,449	10,082	9,715
186,753	186,852	10,825	10,458	10,091	9,724
186,853	186,952	10,834	10,467	10,100	9,733
186,953	187,052	10,843	10,476	10,109	9,742
187,053	187,152	10,853	10,486	10,119	9,752
187,153	187,252	10,862	10,495	10,128	9,761
187,253	187,352	10,871	10,504	10,137	9,770
187,353	187,452	10,881	10,514	10,147	9,780
187,453	187,552	10,890	10,523	10,156	9,789
187,553	187,652	10,899	10,532	10,165	9,798
187,653	187,752	10,909	10,542	10,175	9,808
187,753	187,852	10,918	10,551	10,184	9,817
187,853	187,952	10,927	10,560	10,193	9,826
187,953	188,052	10,936	10,569	10,202	9,835
188,053	188,152	10,946	10,579	10,212	9,845
188,153	188,252	10,955	10,588	10,221	9,854
188,253	188,352	10,964	10,597	10,230	9,863
188,353	188,452	10,974	10,607	10,240	9,873
188,453	188,552	10,983	10,616	10,249	9,882

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
188,553	188,652	10,992	10,625	10,258	9,891
188,653	188,752	11,002	10,635	10,268	9,901
188,753	188,852	11,011	10,644	10,277	9,910
188,853	188,952	11,020	10,653	10,286	9,919
188,953	189,052	11,029	10,662	10,295	9,928
189,053	189,152	11,039	10,672	10,305	9,938
189,153	189,252	11,048	10,681	10,314	9,947
189,253	189,352	11,057	10,690	10,323	9,956
189,353	189,452	11,067	10,700	10,333	9,966
189,453	189,552	11,076	10,709	10,342	9,975
189,553	189,652	11,085	10,718	10,351	9,984
189,653	189,752	11,095	10,728	10,361	9,994
189,753	189,852	11,104	10,737	10,370	10,003
189,853	189,952	11,113	10,746	10,379	10,012
189,953	190,052	11,122	10,755	10,388	10,021
190,053	190,152	11,132	10,765	10,398	10,031
190,153	190,252	11,141	10,774	10,407	10,040
190,253	190,352	11,150	10,783	10,416	10,049
190,353	190,452	11,160	10,793	10,426	10,059
190,453	190,552	11,169	10,802	10,435	10,068
190,553	190,652	11,178	10,811	10,444	10,077
190,653	190,752	11,188	10,821	10,454	10,087
190,753	190,852	11,197	10,830	10,463	10,096
190,853	190,952	11,206	10,839	10,472	10,105
190,953	191,052	11,215	10,848	10,481	10,114
191,053	191,152	11,225	10,858	10,491	10,124
191,153	191,252	11,234	10,867	10,500	10,133
191,253	191,352	11,243	10,876	10,509	10,142
191,353	191,452	11,253	10,886	10,519	10,152
191,453	191,552	11,262	10,895	10,528	10,161
191,553	191,652	11,271	10,904	10,537	10,170
191,653	191,752	11,281	10,914	10,547	10,180
191,753	191,852	11,290	10,923	10,556	10,189
191,853	191,952	11,299	10,932	10,565	10,198
191,953	192,052	11,308	10,941	10,574	10,207
192,053	192,152	11,318	10,951	10,584	10,217
192,153	192,252	11,327	10,960	10,593	10,226
192,253	192,352	11,336	10,969	10,602	10,235
192,353	192,452	11,346	10,979	10,612	10,245
192,453	192,552	11,355	10,988	10,621	10,254
192,553	192,652	11,364	10,997	10,630	10,263
192,653	192,752	11,374	11,007	10,640	10,273
192,753	192,852	11,383	11,016	10,649	10,282
192,853	192,952	11,392	11,025	10,658	10,291
192,953	193,052	11,401	11,034	10,667	10,300
193,053	193,152	11,411	11,044	10,677	10,310
193,153	193,252	11,420	11,053	10,686	10,319
193,253	193,352	11,429	11,062	10,695	10,328
193,353	193,452	11,439	11,072	10,705	10,338
193,453	193,552	11,448	11,081	10,714	10,347
193,553	193,652	11,457	11,090	10,723	10,356
193,653	193,752	11,467	11,100	10,733	10,366

# 2018 California 2EZ Table

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

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

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$236 for your personal exemption credit, and \$367 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
194,053	194,152	11,504	11,137	10,770	10,403
194,153	194,252	11,513	11,146	10,779	10,412
194,253	194,352	11,522	11,155	10,788	10,421
194,353	194,452	11,532	11,165	10,798	10,431
194,453	194,552	11,541	11,174	10,807	10,440
194,553	194,652	11,550	11,183	10,816	10,449
194,653	194,752	11,560	11,193	10,826	10,459
194,753	194,852	11,569	11,202	10,835	10,468
194,853	194,952	11,578	11,211	10,844	10,477
194,953	195,052	11,587	11,220	10,853	10,486
195,053	195,152	11,597	11,230	10,863	10,496
195,153	195,252	11,606	11,239	10,872	10,505
195,253	195,352	11,615	11,248	10,881	10,514
195,353	195,452	11,625	11,258	10,891	10,524
195,453	195,552	11,634	11,267	10,900	10,533
195,553	195,652	11,643	11,276	10,909	10,542
195,653	195,752	11,653	11,286	10,919	10,552
195,753	195,852	11,662	11,295	10,928	10,561
195,853	195,952	11,671	11,304	10,937	10,570
195,953	196,052	11,680	11,313	10,946	10,579
196,053	196,152	11,690	11,323	10,956	10,589
196,153	196,252	11,699	11,332	10,965	10,598
196,253	196,352	11,708	11,341	10,974	10,607
196,353	196,452	11,718	11,351	10,984	10,617
196,453	196,552	11,727	11,360	10,993	10,626
196,553	196,652	11,736	11,369	11,002	10,635
196,653	196,752	11,746	11,379	11,012	10,645
196,753	196,852	11,755	11,388	11,021	10,654
196,853	196,952	11,764	11,397	11,030	10,663
196,953	197,052	11,773	11,406	11,039	10,672
197,053	197,152	11,783	11,416	11,049	10,682
197,153	197,252	11,792	11,425	11,058	10,691
197,253	197,352	11,801	11,434	11,067	10,700
197,353	197,452	11,811	11,444	11,077	10,710
197,453	197,552	11,820	11,453	11,086	10,719

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
197,553	197,652	11,829	11,462	11,095	10,728
197,653	197,752	11,839	11,472	11,105	10,738
197,753	197,852	11,848	11,481	11,114	10,747
197,853	197,952	11,857	11,490	11,123	10,756
197,953	198,052	11,866	11,499	11,132	10,765
198,053	198,152	11,876	11,509	11,142	10,775
198,153	198,252	11,885	11,518	11,151	10,784
198,253	198,352	11,894	11,527	11,160	10,793
198,353	198,452	11,904	11,537	11,170	10,803
198,453	198,552	11,913	11,546	11,179	10,812
198,553	198,652	11,922	11,555	11,188	10,821
198,653	198,752	11,932	11,565	11,198	10,831
198,753	198,852	11,941	11,574	11,207	10,840
198,853	198,952	11,950	11,583	11,216	10,849
198,953	199,052	11,959	11,592	11,225	10,858
199,053	199,152	11,969	11,602	11,235	10,868
199,153	199,252	11,978	11,611	11,244	10,877
199,253	199,352	11,987	11,620	11,253	10,886
199,353	199,452	11,997	11,630	11,263	10,896
199,453	199,552	12,006	11,639	11,272	10,905
199,553	199,652	12,015	11,648	11,281	10,914
199,653	199,752	12,025	11,658	11,291	10,924
199,753	199,852	12,034	11,667	11,300	10,933
199,853	199,952	12,043	11,676	11,309	10,942
199,953	200,000	12,052	11,685	11,318	10,951

IF YOUR INCOME IS OVER \$200,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

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# 2018 California 2EZ Table

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

# Head of Household

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
0	20,652	0	0	0	0
20,653	20,752	1	0	0	0
20,753	20,852	2	0	0	0
20,853	20,952	3	0	0	0
20,953	21,052	4	0	0	0
21,053	21,152	5	0	0	0
21,153	21,252	6	0	0	0
21,253	21,352	7	0	0	0
21,353	21,452	8	0	0	0
21,453	21,552	9	0	0	0
21,553	21,652	10	0	0	0
21,653	21,752	11	0	0	0
21,753	21,852	12	0	0	0
21,853	21,952	13	0	0	0
21,953	22,052	14	0	0	0
22,053	22,152	15	0	0	0
22,153	22,252	16	0	0	0
22,253	22,352	17	0	0	0
22,353	22,452	18	0	0	0
22,453	22,552	19	0	0	0
22,553	22,652	20	0	0	0
22,653	22,752	21	0	0	0
22,753	22,852	22	0	0	0
22,853	22,952	23	0	0	0
22,953	23,052	24	0	0	0
23,053	23,152	25	0	0	0
23,153	23,252	26	0	0	0
23,253	23,352	27	0	0	0
23,353	23,452	28	0	0	0
23,453	23,552	29	0	0	0
23,553	23,652	30	0	0	0
23,653	23,752	31	0	0	0
23,753	23,852	32	0	0	0
23,853	23,952	33	0	0	0
23,953	24,052	34	0	0	0
24,053	24,152	35	0	0	0
24,153	24,252	36	0	0	0
24,253	24,352	37	0	0	0
24,353	24,452	38	0	0	0
24,453	24,552	39	0	0	0
24,553	24,652	40	0	0	0
24,653	24,752	41	0	0	0
24,753	24,852	42	0	0	0
24,853	24,952	43	0	0	0
24,953	25,052	44	0	0	0
25,053	25,152	45	0	0	0
25,153	25,252	46	0	0	0
25,253	25,352	47	0	0	0
25,353	25,452	48	0	0	0
25,453	25,552	49	0	0	0
25,553	25,652	50	0	0	0
25,653	25,752	51	0	0	0
25,753	25,852	52	0	0	0
25,853	25,952	53	0	0	0
25,953	26,052	55	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
26,053	26,152	57	0	0	0
26,153	26,252	59	0	0	0
26,253	26,352	61	0	0	0
26,353	26,452	63	0	0	0
26,453	26,552	65	0	0	0
26,553	26,652	67	0	0	0
26,653	26,752	69	0	0	0
26,753	26,852	71	0	0	0
26,853	26,952	73	0	0	0
26,953	27,052	75	0	0	0
27,053	27,152	77	0	0	0
27,153	27,252	79	0	0	0
27,253	27,352	81	0	0	0
27,353	27,452	83	0	0	0
27,453	27,552	85	0	0	0
27,553	27,652	87	0	0	0
27,653	27,752	89	0	0	0
27,753	27,852	91	0	0	0
27,853	27,952	93	0	0	0
27,953	28,052	95	0	0	0
28,053	28,152	97	0	0	0
28,153	28,252	99	0	0	0
28,253	28,352	101	0	0	0
28,353	28,452	103	0	0	0
28,453	28,552	105	0	0	0
28,553	28,652	107	0	0	0
28,653	28,752	109	0	0	0
28,753	28,852	111	0	0	0
28,853	28,952	113	0	0	0
28,953	29,052	115	0	0	0
29,053	29,152	117	0	0	0
29,153	29,252	119	0	0	0
29,253	29,352	121	0	0	0
29,353	29,452	123	0	0	0
29,453	29,552	125	0	0	0
29,553	29,652	127	0	0	0
29,653	29,752	129	0	0	0
29,753	29,852	131	0	0	0
29,853	29,952	133	0	0	0
29,953	30,052	135	0	0	0
30,053	30,152	137	0	0	0
30,153	30,252	139	0	0	0
30,253	30,352	141	0	0	0
30,353	30,452	143	0	0	0
30,453	30,552	145	0	0	0
30,553	30,652	147	0	0	0
30,653	30,752	149	0	0	0
30,753	30,852	151	0	0	0
30,853	30,952	153	0	0	0
30,953	31,052	155	0	0	0
31,053	31,152	157	0	0	0
31,153	31,252	159	0	0	0
31,253	31,352	161	0	0	0
31,353	31,452	163	0	0	0
31,453	31,552	165	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,553	31,652	167	0	0	0
31,653	31,752	169	0	0	0
31,753	31,852	171	0	0	0
31,853	31,952	173	0	0	0
31,953	32,052	175	0	0	0
32,053	32,152	177	0	0	0
32,153	32,252	179	0	0	0
32,253	32,352	181	0	0	0
32,353	32,452	183	0	0	0
32,453	32,552	185	0	0	0
32,553	32,652	187	0	0	0
32,653	32,752	189	0	0	0
32,753	32,852	191	0	0	0
32,853	32,952	193	0	0	0
32,953	33,052	195	0	0	0
33,053	33,152	197	0	0	0
33,153	33,252	199	0	0	0
33,253	33,352	201	0	0	0
33,353	33,452	203	0	0	0
33,453	33,552	205	0	0	0
33,553	33,652	207	0	0	0
33,653	33,752	209	0	0	0
33,753	33,852	211	0	0	0
33,853	33,952	213	0	0	0
33,953	34,052	215	0	0	0
34,053	34,152	217	0	0	0
34,153	34,252	219	0	0	0
34,253	34,352	221	0	0	0
34,353	34,452	223	0	0	0
34,453	34,552	225	0	0	0
34,553	34,652	227	0	0	0
34,653	34,752	229	0	0	0
34,753	34,852	231	0	0	0
34,853	34,952	233	0	0	0
34,953	35,052	235	0	0	0
35,053	35,152	237	0	0	0
35,153	35,252	239	0	0	0
35,253	35,352	241	0	0	0
35,353	35,452	243	0	0	0
35,453	35,552	245	0	0	0
35,553	35,652	247	0	0	0
35,653	35,752	249	0	0	0
35,753	35,852	251	0	0	0
35,853	35,952	253	0	0	0
35,953	36,052	255	0	0	0
36,053	36,152	257	0	0	0
36,153	36,252	259	0	0	0
36,253	36,352	261	0	0	0
36,353	36,452	263	0	0	0
36,453	36,552	265	0	0	0
36,553	36,652	267	0	0	0
36,653	36,752	269	0	0	0
36,753	36,852	271	0	0	0
36,853	36,952	273	0	0	0
36,953	37,052	275	0	0	0

Continued on next page.

# 2018 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
37,053	37,152	277	0	0	0
37,153	37,252	279	0	0	0
37,253	37,352	281	0	0	0
37,353	37,452	283	0	0	0
37,453	37,552	285	0	0	0
37,553	37,652	287	0	0	0
37,653	37,752	289	0	0	0
37,753	37,852	291	0	0	0
37,853	37,952	293	0	0	0
37,953	38,052	295	0	0	0
38,053	38,152	297	0	0	0
38,153	38,252	299	0	0	0
38,253	38,352	301	0	0	0
38,353	38,452	303	0	0	0
38,453	38,552	305	0	0	0
38,553	38,652	307	0	0	0
38,653	38,752	309	0	0	0
38,753	38,852	311	0	0	0
38,853	38,952	313	0	0	0
38,953	39,052	315	0	0	0
39,053	39,152	317	0	0	0
39,153	39,252	319	0	0	0
39,253	39,352	321	0	0	0
39,353	39,452	323	0	0	0
39,453	39,552	325	0	0	0
39,553	39,652	327	0	0	0
39,653	39,752	329	0	0	0
39,753	39,852	331	0	0	0
39,853	39,952	333	0	0	0
39,953	40,052	335	0	0	0
40,053	40,152	337	0	0	0
40,153	40,252	339	0	0	0
40,253	40,352	341	0	0	0
40,353	40,452	343	0	0	0
40,453	40,552	345	0	0	0
40,553	40,652	347	0	0	0
40,653	40,752	349	0	0	0
40,753	40,852	351	0	0	0
40,853	40,952	353	0	0	0
40,953	41,052	355	0	0	0
41,053	41,152	357	0	0	0
41,153	41,252	359	0	0	0
41,253	41,352	361	0	0	0
41,353	41,452	363	0	0	0
41,453	41,552	365	0	0	0
41,553	41,652	367	0	0	0
41,653	41,752	369	2	0	0
41,753	41,852	371	4	0	0
41,853	41,952	373	6	0	0
41,953	42,052	375	8	0	0
42,053	42,152	377	10	0	0
42,153	42,252	379	12	0	0
42,253	42,352	381	14	0	0
42,353	42,452	383	16	0	0
42,453	42,552	385	18	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
42,553	42,652	387	20	0	0
42,653	42,752	389	22	0	0
42,753	42,852	391	24	0	0
42,853	42,952	393	26	0	0
42,953	43,052	395	28	0	0
43,053	43,152	397	30	0	0
43,153	43,252	399	32	0	0
43,253	43,352	401	34	0	0
43,353	43,452	403	36	0	0
43,453	43,552	405	38	0	0
43,553	43,652	407	40	0	0
43,653	43,752	409	42	0	0
43,753	43,852	411	44	0	0
43,853	43,952	413	46	0	0
43,953	44,052	415	48	0	0
44,053	44,152	417	50	0	0
44,153	44,252	419	52	0	0
44,253	44,352	421	54	0	0
44,353	44,452	423	56	0	0
44,453	44,552	425	58	0	0
44,553	44,652	427	60	0	0
44,653	44,752	429	62	0	0
44,753	44,852	431	64	0	0
44,853	44,952	433	66	0	0
44,953	45,052	435	68	0	0
45,053	45,152	437	70	0	0
45,153	45,252	439	72	0	0
45,253	45,352	441	74	0	0
45,353	45,452	443	76	0	0
45,453	45,552	445	78	0	0
45,553	45,652	447	80	0	0
45,653	45,752	449	82	0	0
45,753	45,852	451	84	0	0
45,853	45,952	453	86	0	0
45,953	46,052	455	88	0	0
46,053	46,152	457	90	0	0
46,153	46,252	459	92	0	0
46,253	46,352	461	94	0	0
46,353	46,452	463	96	0	0
46,453	46,552	465	98	0	0
46,553	46,652	467	100	0	0
46,653	46,752	469	102	0	0
46,753	46,852	471	104	0	0
46,853	46,952	473	106	0	0
46,953	47,052	475	108	0	0
47,053	47,152	477	110	0	0
47,153	47,252	479	112	0	0
47,253	47,352	481	114	0	0
47,353	47,452	483	116	0	0
47,453	47,552	485	118	0	0
47,553	47,652	487	120	0	0
47,653	47,752	489	122	0	0
47,753	47,852	491	124	0	0
47,853	47,952	493	126	0	0
47,953	48,052	495	128	0	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,053	48,152	497	130	0	0
48,153	48,252	499	132	0	0
48,253	48,352	501	134	0	0
48,353	48,452	503	136	0	0
48,453	48,552	505	138	0	0
48,553	48,652	507	140	0	0
48,653	48,752	509	142	0	0
48,753	48,852	511	144	0	0
48,853	48,952	513	146	0	0
48,953	49,052	515	148	0	0
49,053	49,152	517	150	0	0
49,153	49,252	519	152	0	0
49,253	49,352	521	154	0	0
49,353	49,452	525	158	0	0
49,453	49,552	529	162	0	0
49,553	49,652	533	166	0	0
49,653	49,752	537	170	0	0
49,753	49,852	541	174	0	0
49,853	49,952	545	178	0	0
49,953	50,052	549	182	0	0
50,053	50,152	553	186	0	0
50,153	50,252	557	190	0	0
50,253	50,352	561	194	0	0
50,353	50,452	565	198	0	0
50,453	50,552	569	202	0	0
50,553	50,652	573	206	0	0
50,653	50,752	577	210	0	0
50,753	50,852	581	214	0	0
50,853	50,952	585	218	0	0
50,953	51,052	589	222	0	0
51,053	51,152	593	226	0	0
51,153	51,252	597	230	0	0
51,253	51,352	601	234	0	0
51,353	51,452	605	238	0	0
51,453	51,552	609	242	0	0
51,553	51,652	613	246	0	0
51,653	51,752	617	250	0	0
51,753	51,852	621	254	0	0
51,853	51,952	625	258	0	0
51,953	52,052	629	262	0	0
52,053	52,152	633	266	0	0
52,153	52,252	637	270	0	0
52,253	52,352	641	274	0	0
52,353	52,452	645	278	0	0
52,453	52,552	649	282	0	0
52,553	52,652	653	286	0	0
52,653	52,752	657	290	0	0
52,753	52,852	661	294	0	0
52,853	52,952	665	298	0	0
52,953	53,052	669	302	0	0
53,053	53,152	673	306	0	0
53,153	53,252	677	310	0	0
53,253	53,352	681	314	0	0
53,353	53,452	685	318	0	0
53,453	53,552	689	322	0	0

Continued on next page.

# 2018 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 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
53,553	53,652	693	326	0	0
53,653	53,752	697	330	0	0
53,753	53,852	701	334	0	0
53,853	53,952	705	338	0	0
53,953	54,052	709	342	0	0
54,053	54,152	713	346	0	0
54,153	54,252	717	350	0	0
54,253	54,352	721	354	0	0
54,353	54,452	725	358	0	0
54,453	54,552	729	362	0	0
54,553	54,652	733	366	0	0
54,653	54,752	737	370	3	0
54,753	54,852	741	374	7	0
54,853	54,952	745	378	11	0
54,953	55,052	749	382	15	0
55,053	55,152	753	386	19	0
55,153	55,252	757	390	23	0
55,253	55,352	761	394	27	0
55,353	55,452	765	398	31	0
55,453	55,552	769	402	35	0
55,553	55,652	773	406	39	0
55,653	55,752	777	410	43	0
55,753	55,852	781	414	47	0
55,853	55,952	785	418	51	0
55,953	56,052	789	422	55	0
56,053	56,152	793	426	59	0
56,153	56,252	797	430	63	0
56,253	56,352	801	434	67	0
56,353	56,452	805	438	71	0
56,453	56,552	809	442	75	0
56,553	56,652	813	446	79	0
56,653	56,752	817	450	83	0
56,753	56,852	821	454	87	0
56,853	56,952	825	458	91	0
56,953	57,052	829	462	95	0
57,053	57,152	833	466	99	0
57,153	57,252	837	470	103	0
57,253	57,352	841	474	107	0
57,353	57,452	845	478	111	0
57,453	57,552	849	482	115	0
57,553	57,652	853	486	119	0
57,653	57,752	857	490	123	0
57,753	57,852	861	494	127	0
57,853	57,952	865	498	131	0
57,953	58,052	869	502	135	0
58,053	58,152	873	506	139	0
58,153	58,252	877	510	143	0
58,253	58,352	881	514	147	0
58,353	58,452	885	518	151	0
58,453	58,552	889	522	155	0
58,553	58,652	893	526	159	0
58,653	58,752	897	530	163	0
58,753	58,852	901	534	167	0
58,853	58,952	905	538	171	0
58,953	59,052	909	542	175	0

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
59,053	59,152	913	546	179	0
59,153	59,252	917	550	183	0
59,253	59,352	921	554	187	0
59,353	59,452	925	558	191	0
59,453	59,552	929	562	195	0
59,553	59,652	933	566	199	0
59,653	59,752	937	570	203	0
59,753	59,852	941	574	207	0
59,853	59,952	945	578	211	0
59,953	60,052	949	582	215	0
60,053	60,152	953	586	219	0
60,153	60,252	957	590	223	0
60,253	60,352	961	594	227	0
60,353	60,452	965	598	231	0
60,453	60,552	969	602	235	0
60,553	60,652	973	606	239	0
60,653	60,752	977	610	243	0
60,753	60,852	981	614	247	0
60,853	60,952	985	618	251	0
60,953	61,052	989	622	255	0
61,053	61,152	994	627	260	0
61,153	61,252	1,000	633	266	0
61,253	61,352	1,006	639	272	0
61,353	61,452	1,012	645	278	0
61,453	61,552	1,018	651	284	0
61,553	61,652	1,024	657	290	0
61,653	61,752	1,030	663	296	0
61,753	61,852	1,036	669	302	0
61,853	61,952	1,042	675	308	0
61,953	62,052	1,048	681	314	0
62,053	62,152	1,054	687	320	0
62,153	62,252	1,060	693	326	0
62,253	62,352	1,066	699	332	0
62,353	62,452	1,072	705	338	0
62,453	62,552	1,078	711	344	0
62,553	62,652	1,084	717	350	0
62,653	62,752	1,090	723	356	0
62,753	62,852	1,096	729	362	0
62,853	62,952	1,102	735	368	1
62,953	63,052	1,108	741	374	7
63,053	63,152	1,114	747	380	13
63,153	63,252	1,120	753	386	19
63,253	63,352	1,126	759	392	25
63,353	63,452	1,132	765	398	31
63,453	63,552	1,138	771	404	37
63,553	63,652	1,144	777	410	43
63,653	63,752	1,150	783	416	49
63,753	63,852	1,156	789	422	55
63,853	63,952	1,162	795	428	61
63,953	64,052	1,168	801	434	67
64,053	64,152	1,174	807	440	73
64,153	64,252	1,180	813	446	79
64,253	64,352	1,186	819	452	85
64,353	64,452	1,192	825	458	91
64,453	64,552	1,198	831	464	97

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
64,553	64,652	1,204	837	470	103
64,653	64,752	1,210	843	476	109
64,753	64,852	1,216	849	482	115
64,853	64,952	1,222	855	488	121
64,953	65,052	1,228	861	494	127
65,053	65,152	1,234	867	500	133
65,153	65,252	1,240	873	506	139
65,253	65,352	1,246	879	512	145
65,353	65,452	1,252	885	518	151
65,453	65,552	1,258	891	524	157
65,553	65,652	1,264	897	530	163
65,653	65,752	1,270	903	536	169
65,753	65,852	1,276	909	542	175
65,853	65,952	1,282	915	548	181
65,953	66,052	1,288	921	554	187
66,053	66,152	1,294	927	560	193
66,153	66,252	1,300	933	566	199
66,253	66,352	1,306	939	572	205
66,353	66,452	1,312	945	578	211
66,453	66,552	1,318	951	584	217
66,553	66,652	1,324	957	590	223
66,653	66,752	1,330	963	596	229
66,753	66,852	1,336	969	602	235
66,853	66,952	1,342	975	608	241
66,953	67,052	1,348	981	614	247
67,053	67,152	1,354	987	620	253
67,153	67,252	1,360	993	626	259
67,253	67,352	1,366	999	632	265
67,353	67,452	1,372	1,005	638	271
67,453	67,552	1,378	1,011	644	277
67,553	67,652	1,384	1,017	650	283
67,653	67,752	1,390	1,023	656	289
67,753	67,852	1,396	1,029	662	295
67,853	67,952	1,402	1,035	668	301
67,953	68,052	1,408	1,041	674	307
68,053	68,152	1,414	1,047	680	313
68,153	68,252	1,420	1,053	686	319
68,253	68,352	1,426	1,059	692	325
68,353	68,452	1,432	1,065	698	331
68,453	68,552	1,438	1,071	704	337
68,553	68,652	1,444	1,077	710	343
68,653	68,752	1,450	1,083	716	349
68,753	68,852	1,456	1,089	722	355
68,853	68,952	1,462	1,095	728	361
68,953	69,052	1,468	1,101	734	367
69,053	69,152	1,474	1,107	740	373
69,153	69,252	1,480	1,113	746	379
69,253	69,352	1,486	1,119	752	385
69,353	69,452	1,492	1,125	758	391
69,453	69,552	1,498	1,131	764	397
69,553	69,652	1,504	1,137	770	403
69,653	69,752	1,510	1,143	776	409
69,753	69,852	1,516	1,149	782	415
69,853	69,952	1,522	1,155	788	421
69,953	70,052	1,528	1,161	794	427

Continued on next page.

# 2018 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 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	
70,053	70,152	1,534	1,167	800	433	
70,153	70,252	1,540	1,173	806	439	
70,253	70,352	1,546	1,179	812	445	
70,353	70,452	1,552	1,185	818	451	
70,453	70,552	1,558	1,191	824	457	
70,553	70,652	1,564	1,197	830	463	
70,653	70,752	1,570	1,203	836	469	
70,753	70,852	1,576	1,209	842	475	
70,853	70,952	1,582	1,215	848	481	
70,953	71,052	1,588	1,221	854	487	
71,053	71,152	1,594	1,227	860	493	
71,153	71,252	1,600	1,233	866	499	
71,253	71,352	1,606	1,239	872	505	
71,353	71,452	1,612	1,245	878	511	
71,453	71,552	1,618	1,251	884	517	
71,553	71,652	1,624	1,257	890	523	
71,653	71,752	1,630	1,263	896	529	
71,753	71,852	1,636	1,269	902	535	
71,853	71,952	1,642	1,275	908	541	
71,953	72,052	1,648	1,281	914	547	
72,053	72,152	1,654	1,287	920	553	
72,153	72,252	1,660	1,293	926	559	
72,253	72,352	1,666	1,299	932	565	
72,353	72,452	1,672	1,305	938	571	
72,453	72,552	1,678	1,311	944	577	
72,553	72,652	1,684	1,317	950	583	
72,653	72,752	1,690	1,323	956	589	
72,753	72,852	1,696	1,329	962	595	
72,853	72,952	1,702	1,335	968	601	
72,953	73,052	1,708	1,341	974	607	
73,053	73,152	1,714	1,347	980	613	
73,153	73,252	1,720	1,353	986	619	
73,253	73,352	1,726	1,359	992	625	
73,353	73,452	1,732	1,365	998	631	
73,453	73,552	1,740	1,373	1,006	639	
73,553	73,652	1,748	1,381	1,014	647	
73,653	73,752	1,756	1,389	1,022	655	
73,753	73,852	1,764	1,397	1,030	663	
73,853	73,952	1,772	1,405	1,038	671	
73,953	74,052	1,780	1,413	1,046	679	
74,053	74,152	1,788	1,421	1,054	687	
74,153	74,252	1,796	1,429	1,062	695	
74,253	74,352	1,804	1,437	1,070	703	
74,353	74,452	1,812	1,445	1,078	711	
74,453	74,552	1,820	1,453	1,086	719	
74,553	74,652	1,828	1,461	1,094	727	
74,653	74,752	1,836	1,469	1,102	735	
74,753	74,852	1,844	1,477	1,110	743	
74,853	74,952	1,852	1,485	1,118	751	
74,953	75,052	1,860	1,493	1,126	759	
75,053	75,152	1,868	1,501	1,134	767	
75,153	75,252	1,876	1,509	1,142	775	
75,253	75,352	1,884	1,517	1,150	783	
75,353	75,452	1,892	1,525	1,158	791	
75,453	75,552	1,900	1,533	1,166	799	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
75,553	75,652	1,908	1,541	1,174	807	
75,653	75,752	1,916	1,549	1,182	815	
75,753	75,852	1,924	1,557	1,190	823	
75,853	75,952	1,932	1,565	1,198	831	
75,953	76,052	1,940	1,573	1,206	839	
76,053	76,152	1,948	1,581	1,214	847	
76,153	76,252	1,956	1,589	1,222	855	
76,253	76,352	1,964	1,597	1,230	863	
76,353	76,452	1,972	1,605	1,238	871	
76,453	76,552	1,980	1,613	1,246	879	
76,553	76,652	1,988	1,621	1,254	887	
76,653	76,752	1,996	1,629	1,262	895	
76,753	76,852	2,004	1,637	1,270	903	
76,853	76,952	2,012	1,645	1,278	911	
76,953	77,052	2,020	1,653	1,286	919	
77,053	77,152	2,028	1,661	1,294	927	
77,153	77,252	2,036	1,669	1,302	935	
77,253	77,352	2,044	1,677	1,310	943	
77,353	77,452	2,052	1,685	1,318	951	
77,453	77,552	2,060	1,693	1,326	959	
77,553	77,652	2,068	1,701	1,334	967	
77,653	77,752	2,076	1,709	1,342	975	
77,753	77,852	2,084	1,717	1,350	983	
77,853	77,952	2,092	1,725	1,358	991	
77,953	78,052	2,100	1,733	1,366	999	
78,053	78,152	2,108	1,741	1,374	1,007	
78,153	78,252	2,116	1,749	1,382	1,015	
78,253	78,352	2,124	1,757	1,390	1,023	
78,353	78,452	2,132	1,765	1,398	1,031	
78,453	78,552	2,140	1,773	1,406	1,039	
78,553	78,652	2,148	1,781	1,414	1,047	
78,653	78,752	2,156	1,789	1,422	1,055	
78,753	78,852	2,164	1,797	1,430	1,063	
78,853	78,952	2,172	1,805	1,438	1,071	
78,953	79,052	2,180	1,813	1,446	1,079	
79,053	79,152	2,188	1,821	1,454	1,087	
79,153	79,252	2,196	1,829	1,462	1,095	
79,253	79,352	2,204	1,837	1,470	1,103	
79,353	79,452	2,212	1,845	1,478	1,111	
79,453	79,552	2,220	1,853	1,486	1,119	
79,553	79,652	2,228	1,861	1,494	1,127	
79,653	79,752	2,236	1,869	1,502	1,135	
79,753	79,852	2,244	1,877	1,510	1,143	
79,853	79,952	2,252	1,885	1,518	1,151	
79,953	80,052	2,260	1,893	1,526	1,159	
80,053	80,152	2,268	1,901	1,534	1,167	
80,153	80,252	2,276	1,909	1,542	1,175	
80,253	80,352	2,284	1,917	1,550	1,183	
80,353	80,452	2,292	1,925	1,558	1,191	
80,453	80,552	2,300	1,933	1,566	1,199	
80,553	80,652	2,308	1,941	1,574	1,207	
80,653	80,752	2,316	1,949	1,582	1,215	
80,753	80,852	2,324	1,957	1,590	1,223	
80,853	80,952	2,332	1,965	1,598	1,231	
80,953	81,052	2,340	1,973	1,606	1,239	

If Your Income Is...		Number of Dependents				
At Least	But not over	0	1	2	3	
81,053	81,152	2,348	1,981	1,614	1,247	
81,153	81,252	2,356	1,989	1,622	1,255	
81,253	81,352	2,364	1,997	1,630	1,263	
81,353	81,452	2,372	2,005	1,638	1,271	
81,453	81,552	2,380	2,013	1,646	1,279	
81,553	81,652	2,388	2,021	1,654	1,287	
81,653	81,752	2,396	2,029	1,662	1,295	
81,753	81,852	2,404	2,037	1,670	1,303	
81,853	81,952	2,412	2,045	1,678	1,311	
81,953	82,052	2,420	2,053	1,686	1,319	
82,053	82,152	2,428	2,061	1,694	1,327	
82,153	82,252	2,436	2,069	1,702	1,335	
82,253	82,352	2,444	2,077	1,710	1,343	
82,353	82,452	2,452	2,085	1,718	1,351	
82,453	82,552	2,460	2,093	1,726	1,359	
82,553	82,652	2,468	2,101	1,734	1,367	
82,653	82,752	2,476	2,109	1,742	1,375	
82,753	82,852	2,484	2,117	1,750	1,383	
82,853	82,952	2,492	2,125	1,758	1,391	
82,953	83,052	2,500	2,133	1,766	1,399	
83,053	83,152	2,508	2,141	1,774	1,407	
83,153	83,252	2,516	2,149	1,782	1,415	
83,253	83,352	2,524	2,157	1,790	1,423	
83,353	83,452	2,532	2,165	1,798	1,431	
83,453	83,552	2,540	2,173	1,806	1,439	
83,553	83,652	2,548	2,181	1,814	1,447	
83,653	83,752	2,556	2,189	1,822	1,455	
83,753	83,852	2,564	2,197	1,830	1,463	
83,853	83,952	2,572	2,205	1,838	1,471	
83,953	84,052	2,580	2,213	1,846	1,479	
84,053	84,152	2,588	2,221	1,854	1,487	
84,153	84,252	2,596	2,229	1,862	1,495	
84,253	84,352	2,604	2,237	1,870	1,503	
84,353	84,452	2,612	2,245	1,878	1,511	
84,453	84,552	2,620	2,253	1,886	1,519	
84,553	84,652	2,628	2,261	1,894	1,527	
84,653	84,752	2,636	2,269	1,902	1,535	
84,753	84,852	2,644	2,277	1,910	1,543	
84,853	84,952	2,652	2,285	1,918	1,551	
84,953	85,052	2,660	2,293	1,926	1,559	
85,053	85,152	2,668	2,301	1,934	1,567	
85,153	85,252	2,676	2,309	1,942	1,575	
85,253	85,352	2,686	2,319	1,952	1,585	
85,353	85,452	2,695	2,328	1,961	1,594	
85,453	85,552	2,704	2,337	1,970	1,603	
85,553	85,652	2,714	2,347	1,980	1,613	
85,653	85,752	2,723	2,356	1,989	1,622	
85,753	85,852	2,732	2,365	1,998	1,631	
85,853	85,952	2,741	2,374	2,007	1,640	
85,953	86,052	2,751	2,384	2,017	1,650	
86,053	86,152	2,760	2,393	2,026	1,659	
86,153	86,252	2,769	2,402	2,035	1,668	
86,253	86,352	2,779	2,412	2,045	1,678	
86,353	86,452	2,788	2,421	2,054	1,687	
86,453	86,552	2,797	2,430	2,063	1,696	

Continued on next page.

# 2018 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$8,802 for your standard deduction, \$118 for your personal exemption credit, and \$367 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is ..." to find the range that includes your income from Form 540 2EZ, line 16.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 17.

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
86,553	86,652	2,807	2,440	2,073	1,706
86,653	86,752	2,816	2,449	2,082	1,715
86,753	86,852	2,825	2,458	2,091	1,724
86,853	86,952	2,834	2,467	2,100	1,733
86,953	87,052	2,844	2,477	2,110	1,743
87,053	87,152	2,853	2,486	2,119	1,752
87,153	87,252	2,862	2,495	2,128	1,761
87,253	87,352	2,872	2,505	2,138	1,771
87,353	87,452	2,881	2,514	2,147	1,780
87,453	87,552	2,890	2,523	2,156	1,789
87,553	87,652	2,900	2,533	2,166	1,799
87,653	87,752	2,909	2,542	2,175	1,808
87,753	87,852	2,918	2,551	2,184	1,817
87,853	87,952	2,927	2,560	2,193	1,826
87,953	88,052	2,937	2,570	2,203	1,836
88,053	88,152	2,946	2,579	2,212	1,845
88,153	88,252	2,955	2,588	2,221	1,854
88,253	88,352	2,965	2,598	2,231	1,864
88,353	88,452	2,974	2,607	2,240	1,873
88,453	88,552	2,983	2,616	2,249	1,882
88,553	88,652	2,993	2,626	2,259	1,892
88,653	88,752	3,002	2,635	2,268	1,901
88,753	88,852	3,011	2,644	2,277	1,910
88,853	88,952	3,020	2,653	2,286	1,919
88,953	89,052	3,030	2,663	2,296	1,929
89,053	89,152	3,039	2,672	2,305	1,938
89,153	89,252	3,048	2,681	2,314	1,947
89,253	89,352	3,058	2,691	2,324	1,957
89,353	89,452	3,067	2,700	2,333	1,966
89,453	89,552	3,076	2,709	2,342	1,975
89,553	89,652	3,086	2,719	2,352	1,985
89,653	89,752	3,095	2,728	2,361	1,994
89,753	89,852	3,104	2,737	2,370	2,003
89,853	89,952	3,113	2,746	2,379	2,012
89,953	90,052	3,123	2,756	2,389	2,022
90,053	90,152	3,132	2,765	2,398	2,031
90,153	90,252	3,141	2,774	2,407	2,040
90,253	90,352	3,151	2,784	2,417	2,050
90,353	90,452	3,160	2,793	2,426	2,059
90,453	90,552	3,169	2,802	2,435	2,068
90,553	90,652	3,179	2,812	2,445	2,078
90,653	90,752	3,188	2,821	2,454	2,087
90,753	90,852	3,197	2,830	2,463	2,096
90,853	90,952	3,206	2,839	2,472	2,105
90,953	91,052	3,216	2,849	2,482	2,115
91,053	91,152	3,225	2,858	2,491	2,124
91,153	91,252	3,234	2,867	2,500	2,133
91,253	91,352	3,244	2,877	2,510	2,143
91,353	91,452	3,253	2,886	2,519	2,152
91,453	91,552	3,262	2,895	2,528	2,161
91,553	91,652	3,272	2,905	2,538	2,171
91,653	91,752	3,281	2,914	2,547	2,180
91,753	91,852	3,290	2,923	2,556	2,189
91,853	91,952	3,299	2,932	2,565	2,198
91,953	92,052	3,309	2,942	2,575	2,208

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
92,053	92,152	3,318	2,951	2,584	2,217
92,153	92,252	3,327	2,960	2,593	2,226
92,253	92,352	3,337	2,970	2,603	2,236
92,353	92,452	3,346	2,979	2,612	2,245
92,453	92,552	3,355	2,988	2,621	2,254
92,553	92,652	3,365	2,998	2,631	2,264
92,653	92,752	3,374	3,007	2,640	2,273
92,753	92,852	3,383	3,016	2,649	2,282
92,853	92,952	3,392	3,025	2,658	2,291
92,953	93,052	3,402	3,035	2,668	2,301
93,053	93,152	3,411	3,044	2,677	2,310
93,153	93,252	3,420	3,053	2,686	2,319
93,253	93,352	3,430	3,063	2,696	2,329
93,353	93,452	3,439	3,072	2,705	2,338
93,453	93,552	3,448	3,081	2,714	2,347
93,553	93,652	3,458	3,091	2,724	2,357
93,653	93,752	3,467	3,100	2,733	2,366
93,753	93,852	3,476	3,109	2,742	2,375
93,853	93,952	3,485	3,118	2,751	2,384
93,953	94,052	3,495	3,128	2,761	2,394
94,053	94,152	3,504	3,137	2,770	2,403
94,153	94,252	3,513	3,146	2,779	2,412
94,253	94,352	3,523	3,156	2,789	2,422
94,353	94,452	3,532	3,165	2,798	2,431
94,453	94,552	3,541	3,174	2,807	2,440
94,553	94,652	3,551	3,184	2,817	2,450
94,653	94,752	3,560	3,193	2,826	2,459
94,753	94,852	3,569	3,202	2,835	2,468
94,853	94,952	3,578	3,211	2,844	2,477
94,953	95,052	3,588	3,221	2,854	2,487
95,053	95,152	3,597	3,230	2,863	2,496
95,153	95,252	3,606	3,239	2,872	2,505
95,253	95,352	3,616	3,249	2,882	2,515
95,353	95,452	3,625	3,258	2,891	2,524
95,453	95,552	3,634	3,267	2,900	2,533
95,553	95,652	3,644	3,277	2,910	2,543
95,653	95,752	3,653	3,286	2,919	2,552
95,753	95,852	3,662	3,295	2,928	2,561
95,853	95,952	3,671	3,304	2,937	2,570
95,953	96,052	3,681	3,314	2,947	2,580
96,053	96,152	3,690	3,323	2,956	2,589
96,153	96,252	3,699	3,332	2,965	2,598
96,253	96,352	3,709	3,342	2,975	2,608
96,353	96,452	3,718	3,351	2,984	2,617
96,453	96,552	3,727	3,360	2,993	2,626
96,553	96,652	3,737	3,370	3,003	2,636
96,653	96,752	3,746	3,379	3,012	2,645
96,753	96,852	3,755	3,388	3,021	2,654
96,853	96,952	3,764	3,397	3,030	2,663
96,953	97,052	3,774	3,407	3,040	2,673
97,053	97,152	3,783	3,416	3,049	2,682
97,153	97,252	3,792	3,425	3,058	2,691
97,253	97,352	3,802	3,435	3,068	2,701
97,353	97,452	3,811	3,444	3,077	2,710
97,453	97,552	3,820	3,453	3,086	2,719

If Your Income Is...		Number of Dependents			
At Least	But not over	0	1	2	3
97,553	97,652	3,830	3,463	3,096	2,729
97,653	97,752	3,839	3,472	3,105	2,738
97,753	97,852	3,848	3,481	3,114	2,747
97,853	97,952	3,857	3,490	3,123	2,756
97,953	98,052	3,867	3,500	3,133	2,766
98,053	98,152	3,876	3,509	3,142	2,775
98,153	98,252	3,885	3,518	3,151	2,784
98,253	98,352	3,895	3,528	3,161	2,794
98,353	98,452	3,904	3,537	3,170	2,803
98,453	98,552	3,913	3,546	3,179	2,812
98,553	98,652	3,923	3,556	3,189	2,822
98,653	98,752	3,932	3,565	3,198	2,831
98,753	98,852	3,941	3,574	3,207	2,840
98,853	98,952	3,950	3,583	3,216	2,849
98,953	99,052	3,960	3,593	3,226	2,859
99,053	99,152	3,969	3,602	3,235	2,868
99,153	99,252	3,978	3,611	3,244	2,877
99,253	99,352	3,988	3,621	3,254	2,887
99,353	99,452	3,997	3,630	3,263	2,896
99,453	99,552	4,006	3,639	3,272	2,905
99,553	99,652	4,016	3,649	3,282	2,915
99,653	99,752	4,025	3,658	3,291	2,924
99,753	99,852	4,034	3,667	3,300	2,933
99,853	99,952	4,043	3,676	3,309	2,942
99,953	100,000	4,053	3,686	3,319	2,952

IF YOUR INCOME IS OVER \$100,000 USE FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to [ftb.ca.gov](http://ftb.ca.gov)

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- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorize your refund.
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### 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 Long and Short 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

\$\$  
For  
You

### Federal Earned Income Tax Credit (EITC)

If you earned less than \$54,884 (less than \$20,950 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](http://irs.gov) and search for **eitc**, or get your federal tax booklet for more information.

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