

Forms & Instructions

# California 540 2EZ

## 2012 Personal Income Tax Booklet

**Members of the  
Franchise Tax Board**

John Chiang, Chair  
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## What's New and Other Important Information for 2012

### Voluntary Contributions

You may contribute to the following new funds:

- California YMCA Youth and Government Fund
- California Youth Leadership Fund
- School Supplies for Homeless Children Fund
- State Parks Protection Fund/Parks Pass Purchase

### 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 for any taxable year that begins on or after January 1, 2009. 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 may be subject to a one percent 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.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card. For more information or to obtain the waiver form, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory epay**.

### 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.

### Same Sex Married Couples

Married couples must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. Same-sex marriages performed in California after 5:00 p.m. on June 16, 2008, and before November 5, 2008, have been recognized as valid marriages for California purposes. For more information, get FTB Pub. 776, Tax Information for Same-Sex Married Couples, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **same sex married couples**.

### ReadyReturn

If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It simplifies the filing process by pre-filing a tax return with information the state already has. For more information and to see if you qualify, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **readyreturn** or call 800.338.0505.

### MyFTB Account

Make tax time less taxing! Check MyFTB Account 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 search for **myftb account**.

### Direct Deposit Refund

For a faster 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.

# 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, 2013, you are considered to be age 65 on December 31, 2012.</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 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>	<ul style="list-style-type: none"> <li>Form W-2 or Form 1099-R Withholding – Yes</li> <li>Estimated Tax Payment – No</li> <li>Real Estate Withholding – No</li> </ul>
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>Personal exemption (see Note below)</li> <li>Senior exemption</li> <li>Up to three dependent exemptions</li> </ul>
<b>Credits</b>	Nonrefundable renter's credit only

**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 \$12,791.
- You are married/RDP filing jointly or a qualifying widow(er) and your total income is less than or equal to \$25,532.
- You are head of household and your total income is less than or equal to \$18,132.
- You are required to use a modified standard deduction for dependents. See page 5, 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 540A or Form 540.

If you are a nonresident or part-year resident, get the Long or Short Form 540NR. See page 16, Automated Phone Service, or go to [ftb.ca.gov](http://ftb.ca.gov).

## 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 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 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 16 for more information.

On 12/31/12, my filing status was:	and on 12/31/12, my age was: (If your 65th birthday is on January 1, 2013, you are considered to be age 65 on December 31, 2012.)	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 Information.)	Under 65	15,440	26,140	34,165	12,352	23,052	31,077
	65 or older	20,640	28,665	35,085	17,552	25,577	31,997
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs)	30,881	41,581	49,606	24,705	35,405	43,430
	65 or older (one spouse/RDP)	36,081	44,106	50,526	29,905	37,930	44,350
	65 or older (both spouses/RDPs)	41,281	49,306	55,726	35,105	43,130	49,550
Qualifying widow(er)	Under 65		26,140	34,165		23,052	31,077
	65 or older		28,665	35,085		25,577	31,997
Dependent of another person – Any filing status	Any age	More than your standard deduction, see page 5, 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 \$15,440
- Adjusted gross income is more than \$12,352

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

- Gross income is more than \$30,881
- Adjusted gross income is more than \$24,705

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

- Gross income is more than \$26,140
- Adjusted gross income is more than \$23,052

**You can 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 .....	\$3,541
Married/RDP filing jointly, head of household, or qualifying widow(er) .....	\$7,382

The amounts above represent the standard deduction minus \$300.

Get Forms 540/540A at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

See page 4 for 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, 2013, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2013. Any tax due must be paid by April 15, 2013, to avoid penalties and interest, see form FTB 3519 on page 17. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540A, Form 540, or the Long or Short 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-2s. What do I do?

If all your Forms W-2 were not received by January 31, 2013, contact your employer. Only an employer issues or corrects a Form W-2. California Wage and Withholding information is available on MyFTB Account at [ftb.ca.gov](http://ftb.ca.gov). For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code **204** when instructed.

## 5. Is direct deposit safe and faster?

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 2, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. For the fastest refund file electronically and use direct deposit.

## 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), use Form 540X, Amended Individual Income Tax Return, to correct your tax return. Get Form 540X online at [ftb.ca.gov](http://ftb.ca.gov) or call 800.338.0505 and enter code **908**. You cannot e-file an amended tax return.

## 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 page 10, 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?

Notify the FTB of your new address online by using MyFTB account. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **myftb account**. You may also call 800.852.5711, select "**Personal Income Tax**," then select option 6 to report a change of address or use form FTB 3533, Change of Address. This form is available at [ftb.ca.gov](http://ftb.ca.gov). 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 use Form 540X to correct the California income tax return you already filed, 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 on page 16.

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

Determine if you qualify to use Form 540 2EZ. See the table on page 4.

### Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2009, and the California Revenue and Taxation Code (R&TC).

**Name and Current Address** – Print your first name, middle initial, last name, and address in the spaces provided.

**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.

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 DOBs (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.

### 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 under line 5.

#### 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:

Same-sex married individuals or 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 a same sex married individual or 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.

Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2012.
- A nonresident for the entire year and had no income from California sources during 2012.

#### You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2012. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at [ftb.ca.gov](http://ftb.ca.gov) or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Forms 540/540A online at [ftb.ca.gov](http://ftb.ca.gov) 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.

#### Single

You are single if **any** of the following was true on December 31, 2012:

- 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, 2012, and did not remarry or enter into another RDP in 2012 (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, 2012, even if you did not live with your spouse/RDP at the end of 2012.

- Your spouse/RDP died in 2012 and you did not remarry or enter into another RDP in 2012.
- Your spouse/RDP died in 2013 before the 2012 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 Information. 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, 2012.
- You paid more than one-half the cost of keeping up your home for the year in 2012.
- 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.

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **self test**.

#### Qualifying Widow(er)

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

- Your spouse/RDP died in 2010 or 2011, and you did not remarry or enter into another RDP in 2012.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2012. 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 Forms 540/540A online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

Single	\$12,791
Married/RDP filing jointly or Qualifying widow(er)	\$25,532
Head of Household	\$18,132

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

Single . . . . . \$3,541  
 Married/RDP filing jointly, head of household,  
 or qualifying widow(er) . . . . . \$7,382

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, 2013, you/they are considered to be age 65 on December 31, 2012.

## Line 8 – Dependents

Enter the first and last name and relationship of the dependents you are allowed to claim. If you claim more than 3 dependents get Forms 540/540A online at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

**Do you have Child and Dependent Care Expenses?** 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 Forms 540/540A or Long/Short Form 540NR at [ftb.ca.gov](http://ftb.ca.gov) 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 (RIC) 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 Forms 540/540A at [ftb.ca.gov](http://ftb.ca.gov) 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 Forms 540/540A at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** 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; use Form 540. Get Form 540 at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

## Line 14 – Unemployment Compensation

Enter unemployment compensation and/or Paid Family Leave Insurance benefits reported on federal Form(s) 1099-G, box 1. These types of income are not taxed by California and should not be included in the total on line 16.

## Line 15 – U.S. Social Security or Railroad Retirement Benefits

Enter U.S. social security or Tier 1 and Tier 2 railroad retirement benefits. This type of income is not taxed by California and should not be included in the total on line 16.

## 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 21
Married/RDP filing jointly or Qualifying widow(er)	Go to page 27
Head of Household	Go to page 38

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

Dependent Tax Worksheet		
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:		
If your filing status is:		
<ul style="list-style-type: none"> <li>• Single, go to page 21.</li> <li>• Married/RDP filing jointly or Qualifying widow(er), go to page 27.</li> <li>• Head of household, go to page 38</li> </ul>	} ..... 1 _____	
2. If single or head of household, enter \$104		
<ul style="list-style-type: none"> <li>• If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$208</li> <li>• If married/RDP and only one spouse/RDP can be claimed, enter \$104</li> <li>• If qualifying widow(er), enter \$208</li> </ul>	} ..... 2 _____	
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17 .....		3 _____

## Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$104. If you entered 2 in the box on line 7, enter \$208.

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 14 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 Form W-2, add all amounts shown in box 17. If you have more than one 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 24 – Tax Due

If the amount on line 22 is less than the amount on line 21a, subtract the amount on line 22 from the amount on line 21a. Enter the result on line 24. 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 25 – Use Tax - This is not a total line

California use tax applies to purchases of “tangible personal property” from out-of-state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person). If you have questions on whether a purchase is taxable, go to the State Board of Equalization’s website at [boe.ca.gov](http://boe.ca.gov), or call their Taxpayer Information Section at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities.)

The following taxpayers are required to report purchases subject to use tax directly to the State Board of Equalization and may not report use tax on their income tax return:

- Individuals or businesses that have a California seller’s permit.
- Businesses that are not required to hold a California seller’s permit, but receive at least \$100,000 in gross receipts.
- Individuals or businesses that have a California consumer use tax account.

If you are not required to report purchases subject to use tax directly to the State Board of Equalization, you may report use tax on your income tax return. The Use Tax Worksheet, in the next column, and the Use Tax Table, on the next page, 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 State Board of Equalization. For information on how to report use tax directly to the State Board of Equalization, go to their website at [boe.ca.gov](http://boe.ca.gov) and type “use tax” into the Search box.

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

See page 15 for a general explanation of California use tax.

### Use Tax Worksheet

You must use the Use Tax Worksheet in the next column to calculate your use tax liability, if any of the following apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax.
- You owe use tax on non-business purchases of individual items with a purchase price of \$1,000 or more.

Example 1: You purchased a television for \$2,000 from an out-of state retailer that did not collect use tax. You must use the Use Tax Worksheet to calculate the use tax due on the price of the television, since the price of the television is over \$999.99.

Example 2: You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from an out-of-state retailer that did not collect use 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 Table.

- You owe use tax on any item purchased for use in a trade or business not registered with the Board of Equalization.

If you have a combination of individual items purchased for \$1,000 or more and 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, use the Estimated Use Tax 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 all of the individual non-business items you purchased for less than \$1,000 each using the Estimated Use Tax Table.

<b>Use Tax Worksheet</b>	
<b>See Instructions On Next Page</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 are choosing the option to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of non-business items with a purchase price of \$1,000 or more. . . . .	\$ _____ .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 are choosing the option 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 Use Tax 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 on next page . . . . .	\$ _____ .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



## Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been taxable if purchased from a California retailer. For example, you would include purchases of clothing, but not purchases of prescription medicine.

- 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 correspond with the tax return you are filing.
- If you traveled to a foreign country and carried items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- 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 State Board of Equalization.

**Note:** Report and pay any use tax you owe on the following purchases directly to the State Board of Equalization, **not** on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.
- Cigarettes and tobacco products when the purchaser is registered with the State Board of Equalization 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 is used, stored, or otherwise consumed. If you do not know the applicable city or county sales and use tax rate, using your computer or mobile device please go to the State Board of Equalization's website at [boe.ca.gov](http://boe.ca.gov) and click on City and County Tax Rates or call their Taxpayer Information Section at 800.400.7115 or California Relay Service (CRS) 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 can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. 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 Table

You may use the Estimated Use Tax Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each, instead of reporting your use tax liability determined using the Use Tax Worksheet. 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 the purchases of such items. Simply include the use tax liability that corresponds to your California Adjusted Gross Income on line 25 and 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 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.

California Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,000	\$7
\$20,000 to \$29,999	\$12
\$30,000 to \$39,999	\$17
\$40,000 to \$49,999	\$22
\$50,000 to \$59,999	\$27
\$60,000 to \$69,999	\$32
\$70,000 to \$79,999	\$37
\$80,000 to \$89,999	\$42
\$90,000 to \$99,999	\$47
\$100,000 to \$124,999	\$56
\$125,000 to \$149,999	\$69
\$150,000 to \$174,999	\$81
\$175,000 to \$199,999	\$94
More than \$199,999 - Multiply AGI by 0.050% (.0005)	

Enter your use tax liability on Line 4 of the worksheet or if you have no single purchase over \$999.99 then enter the amount on Line 25 of your income tax return.

## Line 26 – Voluntary Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 2. See page 13 for a description of the funds.

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 \$195.00. 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 to the State Parks Protection Fund/Parks Pass Purchase will be considered a voluntary 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 27 – Amount You Owe

Add line 24, line 25, and line 26 and enter the total on line 27. This is the amount you owe. If line 23 is less than the sum of line 25 and line 26, enter the difference on line 27.

## Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2013, 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 this 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. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

## 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.** Write your social security number or individual taxpayer identification number and “2012 Form 540 2EZ” on the check or money order.

**A penalty may be imposed if your payment is returned by your bank for insufficient funds.**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Enclose but **do not** staple your check or money order to the tax return.

**e-file:** The software will print a payment voucher (form FTB 3582) for you. Mail your check or money order and the voucher to the address shown on the voucher. **Do not** mail a copy of your tax return or your federal Form(s) W-2.

## 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](http://ftb.ca.gov) to download and print form FTB 3567 or call 800.338.0505 to order the form by phone. Select Personal Income Tax, then select Forms and Publications, and enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

## Line 28 – Refund or No Amount Due

Complete the following worksheet:

- A. Amount on line 25 . . . . . \_\_\_\_\_
- B. Amount on line 26 . . . . . \_\_\_\_\_
- C. Add line A and line B . . . . . \_\_\_\_\_
- D. Amount on line 23 . . . . . \_\_\_\_\_
- E. Subtract line C from line D . . . . . \_\_\_\_\_

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 28. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

**If the amount on line C is greater than the amount on line D, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 27.**

## 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 2, line 29 and line 30. 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 below.

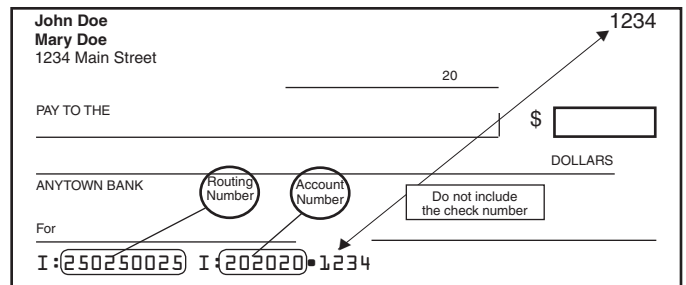
An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings 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 29 and line 30 must equal the total amount of your refund. If line 29 and line 30 do not equal line 28, the FTB will issue a paper check.

**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.



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.

## Sign Your Tax Return

Sign your tax return on Side 2. 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 on page 15.

Include your phone number and email address in case the FTB needs to contact you for information needed to process this tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

## 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 2 including an identification number. Effective January 1, 2011, 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 2012 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, get form FTB 3520, Power of Attorney Declaration for the Franchise Tax Board.

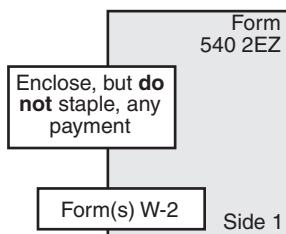
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2013 tax return. This is April 15, 2014, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 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, please 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 a refund, or no amount due:

**FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001**

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**



# 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, 2013, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$208 or \$104 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/Related Disorders 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 402, California Fund for Senior Citizens (CSL)** – Contributions will provide support to the California Senior Legislature (CSL). The CSL is made up of volunteers who develop statewide senior related legislative proposals in areas of health, housing, transportation, and community services to be presented to the State Legislature. For more information go to [4csl.org](http://4csl.org).

**Code 403, Rare and Endangered Species Preservation 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 404, State Children's Trust Fund for the Prevention of Child Abuse** – Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

**Code 405, California Breast Cancer Research 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 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 Game 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 Game will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

**Code 412, Municipal Shelter Spay-Neuter Fund** – Contributions will be used to provide grants to eligible municipal shelters to provide low cost or free spay-neuter services for dogs and cats.

**Code 413, California Cancer Research 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 414, ALS/Lou Gehrig's Disease Research Fund** – Contributions will be used to provide grants to conduct research relating to the prevention, cure, screening, and treatment of ALS.

**Code 419, Child Victims of Human Trafficking Fund** – Contributions will be used to fund, through grants, eligible community-based organizations that agree to provide services to minors who are victims of human trafficking.

**Code 420, California YMCA Youth and Government 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 421, California Youth Leadership Fund** – Contributions will be used to support the activities of the California Youth Leadership Project for the purpose of promoting youth civic engagement.

**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).

# 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 and Ready Return.

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.**

## 1. Were you a resident of California for the entire year in 2012?

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, did not live in military housing during 2012, and is otherwise qualified.

**YES.** Go to question 2.

**NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information regarding these forms.

## 2. Is your California adjusted gross income, the amount on Form 540 2EZ, line 16:

- \$36,337 or less if single; or
- \$72,674 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

**YES.** Go to question 3.

**NO.** Stop here. You do not qualify for this credit.

## 3. Did you pay rent, for at least half of 2012, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

**YES.** Go to question 4.

**NO.** Stop here. You do not qualify for this credit.

## 4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2012?

**NO.** Go to question 6.

**YES.** Go to question 5.

## 5. For more than half the year in 2012, did you live in the home of the person who can claim you as a dependent?

**NO.** Go to question 6.

**YES.** Stop here. You do not qualify for this credit.

## 6. Was the property you rented exempt from property tax in 2012?

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

**NO.** Go to question 7.

**YES.** Stop here. You do not qualify for this credit.

## 7. Did you claim the homeowner's property tax exemption anytime during 2012?

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

**NO.** Go to question 8.

**YES.** If your filing status is single, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

## 8. Were you single in 2012?

**YES.** Go to question 11.

**NO.** Go to question 9.

## 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2012?

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

**NO.** Go to question 11.

**YES.** If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

## 10. Did you and your spouse/RDP maintain separate residences for the entire year in 2012?

**YES.** Go to question 11.

**NO.** Stop here. You do not qualify for this credit.

## 11. If you are:

- Single, enter \$60 on Form 540 2EZ, line 19.
- Head of household or qualifying widow(er), enter \$120 on Form 540 2EZ, line 19.
- Married/RDP filing jointly, enter \$120 on Form 540 2EZ, line 19. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540 2EZ, line 19.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2012, which qualified you for this credit.

**Street Address** **City, State, and ZIP Code** **Dates Rented in 2012 (From to )**

a \_\_\_\_\_

b \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name** **Street Address** **City, State, ZIP Code, and Telephone Number**

a \_\_\_\_\_

b \_\_\_\_\_

# Additional Information

## Privacy Notice

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

### Reasons for Information Requests:

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

### Rights and Responsibility:

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

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

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

### Your Responsibility:

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

### Information Disclosures:

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

For the full text of the FTB's Privacy Notice, get form FTB 1131.

## Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

## Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or 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 FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at [ftb.ca.gov](http://ftb.ca.gov), or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

## California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases 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 State Board of Equalization, you must report and pay the use tax due on your state income tax return. See the following information and the instructions for line 25 of your income tax return.

In general, you must pay California use tax on purchases made from out of state (for example, by telephone, over the Internet, by mail, or in person) if:

- The seller does not collect California sales or use tax, and
- You use, give away, 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 for the purchase.

**Complete the Use Tax Worksheet** 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.

**Penalty.** Failure to timely report and pay the use tax due may result in the assessment of penalties.

**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 tax return, contact the State Board of Equalization.

For assistance with your **use tax** questions, go to [boe.ca.gov](http://boe.ca.gov) or call their Taxpayer Information Section at 800.400.7115, or **California Relay Service (CRS) number 711** (for hearing and speech disabilities). Income tax information is not available at this number.

## Voting Is Everybody's Business

You may register to vote if you meet all of these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to [sos.ca.gov](http://sos.ca.gov).

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

## Write To Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond within ten 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.**

# Need Assistance? We're Here To Help!

Want to e-file?

Have a question?

Want to check on your refund?

Need a tax form?



## Online Services

Go to [ftb.ca.gov](http://ftb.ca.gov) for:

- **MyFTB Account** – view payments, balance due, and withholding information.
- **Web Pay** to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorize your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

### ReadyReturn

If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It provides you with a pre-filled 2012 tax return. To see if you qualify:

- Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **readyreturn** or
- Call 800.338.0505



## Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, select "**Personal Income Tax**," then select "**Frequently Asked Questions**" or "**Forms and Publications**." Follow the recorded instructions and enter the 3-digit code, listed below, when prompted.

### Code Frequently Asked Questions:

- 100 Do I need to file a tax return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2, what do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How do I get information about my Form 1099-G?

### Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 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 Form 540X, Amended Individual Income Tax Return
- 914 California Nonresident or Part-Year Resident Income Tax Booklet (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute W-2 Wage Statement
- 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 Information
- 943 FTB 4058, California Taxpayers' Bill of Rights

## Telephone Assistance

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  
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

### Asistencia bilingüe en español

Asistencia telefónica está disponible todo el año durante las 7 a.m. y las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Telefono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos  
TTY/TDD: 800.822.6268 personas con discapacidades auditivas y del habla

\$\$  
For You

### Federal Earned Income Tax Credit (EITC)

If you earned less than \$50,270 (less than \$19,190 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 see your federal tax booklet for more information. There is no comparable state credit.



# Instructions for Form FTB 3519

## Payment for Automatic Extension for Individuals

### General Information

**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 return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. 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 one percent noncompliance penalty. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory e-pay**.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2012 return by April 15, 2013.  
**Note:** Fiscal Year Filers, your return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2012.

When you file your 2012 return, you can **e-file** or **CalFile**. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your return by October 15, 2013. If you owe tax, choose one of the following payment options:

- Web Pay:** Individuals can make payments online using Web Pay for Individuals. After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information. **Do not** mail form FTB 3519 to the FTB.

- Credit Card:** Use your major credit card. Call 800.272.9829 or go to [officialpayments.com](http://officialpayments.com), use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below, mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### Penalties and Interest

If you fail to pay your total tax liability by April 15, 2013, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2013, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2013, you will incur a late filing penalty plus interest from the original due date of the return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

### Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2013, the deadline to file your return and pay the tax is June 17, 2013. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 16, 2013. To avoid any late-payment penalties, pay your tax liability by June 17, 2013. When filing your tax return, write **"Outside the USA on April 15, 2013"** at the top of your tax return in **RED INK**, or include it according to your software's instructions.

### TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 64; or Long Form 540NR, line 74. . . . .	1	00
2	Payments and credits:		
	a California income tax withheld (including real estate and nonresident withholding) . . . . .	2a	00
	b California estimated tax payments and amount applied from your 2011 tax return . . . . . (To check your estimated tax payments go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>myftb account</b> .)	2b	00
	c Other payments and credits, including any tax payments made with any previous form FTB 3519 . . . . .	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c. . . . .	3	00
4	Tax due. Is line 1 more than line 3? . . . . .	4	00
	• <b>No. Stop here.</b> You have no tax due. <b>Do not</b> mail form FTB 3519. If you file your tax return by October 15, 2013 (fiscal year filer – see instructions), the automatic extension will apply.		
	• <b>Yes.</b> Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, <b>do not</b> mail the form, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>web pay</b> , and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>mandatory e-pay</b> . For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the "Amount of payment." Make it payable to the "Franchise Tax Board," write your SSN or ITIN and "2012 FTB 3519" in the "For" section. Enclose, but <b>do not</b> staple it to the form and mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.</b>		

Save the stamp – pay online with Web Pay!

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

(Calendar year – File and Pay by April 15, 2013) (Fiscal year filers – see instructions)

TAXABLE YEAR	CAUTION: You may be required to pay electronically. See instructions.	CALIFORNIA FORM
<b>2012</b>	<b>Payment for Automatic Extension for Individuals</b>	<b>3519 (PIT)</b>

For calendar year 2012 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste. no.
City		State	ZIP Code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } ▶

Amount of payment \_\_\_\_\_ .00



# California Resident Income Tax Return 2012

## 540 2EZ C1 Side 1

Your first name	Initial	Last name	Your SSN or ITIN	P AC A R RP
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste. no.	
City			State	ZIP Code

**Date of Birth**

Taxpayer (mm/dd/yyyy) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
  Spouse/RDP (mm/dd/yyyy) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Prior Name** If you filed your 2011 tax return under a different last name, write the last name only from the 2011 tax return.

Taxpayer \_\_\_\_\_
  Spouse/RDP \_\_\_\_\_

**Filing Status** **Filing Status.** Check the box for your filing status. See instructions, page 6.

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, page 6.  
 5  Qualifying widow(er) with dependent child. Year spouse/RDP died \_\_\_\_\_ .

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

**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, page 6 . . . . .  **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**

First Name	Last Name	Dependent's relationship to you

**Taxable Income and Credits**

**Whole dollars only**

9 Total wages (federal Form W-2, box 16). See instructions, page 7 . . . . .  **9** \_\_\_\_\_ . **00**

10 Total interest income (Form 1099-INT, box 1). See instructions, page 7 . . . . .  **10** \_\_\_\_\_ . **00**

11 Total dividend income (Form 1099-DIV, box 1a). See instructions, page 7. . . . .  **11** \_\_\_\_\_ . **00**

12 Total pension income \_\_\_\_\_ See instructions, page 7. Taxable amount.  **12** \_\_\_\_\_ . **00**

13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions, page 7 . . . . .  **13** \_\_\_\_\_ . **00**

14 Unemployment compensation . . . . .  **14** \_\_\_\_\_ . **00**

15 U.S. social security or railroad retirement benefits .  **15** \_\_\_\_\_ . **00**

**16 Add line 9, line 10, line 11, line 12, and line 13. Do not include line 14 and line 15.** . . . . .  **16** \_\_\_\_\_ . **00**

**17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16.**  **17** \_\_\_\_\_ . **00**  
**Caution:** If you check the box on line 6, **STOP**. See instructions, page 7, Dependent Tax Worksheet.

18 Senior exemption: See instructions, page 7. If you are 65 and entered 1 in the box on line 7, enter \$104. If you entered 2 in the box on line 7, enter \$208. .  **18** \_\_\_\_\_ . **00**

19 Nonrefundable renter's credit. See instructions, page 8 . . . . .  **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**

Enclose, but do not staple, any payment.

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

**Overpaid Tax/Tax Due**

**21a** Enter the amount from Side 1, line 21 ..... **21a** \_\_\_\_\_ **00**

**22** Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12) ..... ● **22** \_\_\_\_\_ **00**

**23** Overpaid tax. If line 22 is more than line 21a, subtract line 21a from line 22 ..... ● **23** \_\_\_\_\_ **00**

**24** Tax due. If line 22 is less than line 21a, subtract line 22 from line 21a. See instructions, page 8 ..... **24** \_\_\_\_\_ **00**

**Use Tax** **25** Use tax. **This is not a total line.** See instructions, page 8 . ● **25** \_\_\_\_\_ **00**

Voluntary Contributions		Code	Amount	Code	Amount
CA Seniors Special Fund. See page 13 . . . . .	● 400	00	CA Peace Officer Memorial Foundation Fund . . . ● 408	00	
Alzheimer's Disease/Related Disorders Fund . . ● 401	00	CA Sea Otter Fund . . . . . ● 410	00		
CA Fund for Senior Citizens . . . . . ● 402	00	Municipal Shelter Spay-Neuter Fund . . . . . ● 412	00		
Rare and Endangered Species Preservation Program . . . . . ● 403	00	CA Cancer Research Fund . . . . . ● 413	00		
State Children's Trust Fund for the Prevention of Child Abuse . . . . . ● 404	00	ALS/Lou Gehrig's Disease Research Fund . . . ● 414	00		
CA Breast Cancer Research Fund . . . . . ● 405	00	Child Victims of Human Trafficking Fund . . . . ● 419	00		
CA Firefighters' Memorial Fund . . . . . ● 406	00	CA YMCA Youth and Government Fund . . . . . ● 420	00		
Emergency Food For Families Fund . . . . . ● 407	00	CA Youth Leadership Fund . . . . . ● 421	00		
		School Supplies for Homeless Children Fund . ● 422	00		
		State Parks Protection Fund/Parks Pass Purchase ● 423	00		
<b>26</b> Add amounts in code 400 through code 423. These are your total contributions. . . . . ● <b>26</b>				<b>00</b>	

**Amount You Owe** **27** **AMOUNT YOU OWE.** Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions, page 9 (**Do Not Send Cash**). Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . ● **27** \_\_\_\_\_ **00**

**Direct Deposit (Refund Only)** **28** **REFUND OR NO AMOUNT DUE.** Subtract line 25 and line 26 from line 23. See instructions, page 10. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . ● **28** \_\_\_\_\_ **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 28) is authorized for direct deposit into the account shown below:

Checking  
 Savings  
 ● Routing number      ● Type      ● Account number      ● **29** Direct deposit amount \_\_\_\_\_ **00**

The remaining amount of my refund (line 28) is authorized for direct deposit into the account shown below:

Checking  
 Savings  
 ● Routing number      ● Type      ● Account number      ● **30** Direct deposit amount \_\_\_\_\_ **00**

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

**Sign Here** Your signature \_\_\_\_\_ Spouse's/RDP's signature (if filing jointly, both must sign) \_\_\_\_\_ Daytime phone number (optional) \_\_\_\_\_  
 It is unlawful to forge a spouse's/RDP's signature. **X** \_\_\_\_\_ **X** \_\_\_\_\_ Date \_\_\_\_\_

Joint return? See instructions, page 10. Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) \_\_\_\_\_ ● PTIN \_\_\_\_\_  
 Firm's name (or yours if self-employed) \_\_\_\_\_ ● FEIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_

Do you want to allow another person to discuss this return with us (see page 10)? . . . . . ●  Yes  No

Print Third Party Designee's Name \_\_\_\_\_ Telephone Number \_\_\_\_\_

# 2012 California 2EZ Table

# Single

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

This table gives you credit of \$3,841 for your standard deduction, \$104 for your personal exemption credit, and \$321 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	12,791	0	0	0	0
12,792	12,891	1	0	0	0
12,892	12,991	3	0	0	0
12,992	13,091	5	0	0	0
13,092	13,191	7	0	0	0
13,192	13,291	9	0	0	0
13,292	13,391	11	0	0	0
13,392	13,491	13	0	0	0
13,492	13,591	15	0	0	0
13,592	13,691	17	0	0	0
13,692	13,791	19	0	0	0
13,792	13,891	21	0	0	0
13,892	13,991	23	0	0	0
13,992	14,091	25	0	0	0
14,092	14,191	27	0	0	0
14,192	14,291	29	0	0	0
14,292	14,391	31	0	0	0
14,392	14,491	33	0	0	0
14,492	14,591	35	0	0	0
14,592	14,691	37	0	0	0
14,692	14,791	39	0	0	0
14,792	14,891	41	0	0	0
14,892	14,991	43	0	0	0
14,992	15,091	45	0	0	0
15,092	15,191	47	0	0	0
15,192	15,291	49	0	0	0
15,292	15,391	51	0	0	0
15,392	15,491	53	0	0	0
15,492	15,591	55	0	0	0
15,592	15,691	57	0	0	0
15,692	15,791	59	0	0	0
15,792	15,891	61	0	0	0
15,892	15,991	63	0	0	0
15,992	16,091	65	0	0	0
16,092	16,191	67	0	0	0
16,192	16,291	69	0	0	0
16,292	16,391	71	0	0	0
16,392	16,491	73	0	0	0
16,492	16,591	75	0	0	0
16,592	16,691	77	0	0	0
16,692	16,791	79	0	0	0
16,792	16,891	81	0	0	0
16,892	16,991	83	0	0	0
16,992	17,091	85	0	0	0
17,092	17,191	87	0	0	0
17,192	17,291	89	0	0	0
17,292	17,391	91	0	0	0
17,392	17,491	93	0	0	0
17,492	17,591	95	0	0	0
17,592	17,691	97	0	0	0
17,692	17,791	99	0	0	0
17,792	17,891	101	0	0	0
17,892	17,991	103	0	0	0
17,992	18,091	105	0	0	0
18,092	18,191	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
18,192	18,291	109	0	0	0
18,292	18,391	111	0	0	0
18,392	18,491	113	0	0	0
18,492	18,591	115	0	0	0
18,592	18,691	117	0	0	0
18,692	18,791	119	0	0	0
18,792	18,891	121	0	0	0
18,892	18,991	123	0	0	0
18,992	19,091	125	0	0	0
19,092	19,191	127	0	0	0
19,192	19,291	129	0	0	0
19,292	19,391	131	0	0	0
19,392	19,491	133	0	0	0
19,492	19,591	135	0	0	0
19,592	19,691	137	0	0	0
19,692	19,791	139	0	0	0
19,792	19,891	141	0	0	0
19,892	19,991	143	0	0	0
19,992	20,091	145	0	0	0
20,092	20,191	147	0	0	0
20,192	20,291	149	0	0	0
20,292	20,391	151	0	0	0
20,392	20,491	153	0	0	0
20,492	20,591	155	0	0	0
20,592	20,691	157	0	0	0
20,692	20,791	159	0	0	0
20,792	20,891	161	0	0	0
20,892	20,991	163	0	0	0
20,992	21,091	165	0	0	0
21,092	21,191	167	0	0	0
21,192	21,291	169	0	0	0
21,292	21,391	171	0	0	0
21,392	21,491	173	0	0	0
21,492	21,591	176	0	0	0
21,592	21,691	180	0	0	0
21,692	21,791	184	0	0	0
21,792	21,891	188	0	0	0
21,892	21,991	192	0	0	0
21,992	22,091	196	0	0	0
22,092	22,191	200	0	0	0
22,192	22,291	204	0	0	0
22,292	22,391	208	0	0	0
22,392	22,491	212	0	0	0
22,492	22,591	216	0	0	0
22,592	22,691	220	0	0	0
22,692	22,791	224	0	0	0
22,792	22,891	228	0	0	0
22,892	22,991	232	0	0	0
22,992	23,091	236	0	0	0
23,092	23,191	240	0	0	0
23,192	23,291	244	0	0	0
23,292	23,391	248	0	0	0
23,392	23,491	252	0	0	0
23,492	23,591	256	0	0	0
23,592	23,691	260	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
23,692	23,791	264	0	0	0
23,792	23,891	268	0	0	0
23,892	23,991	272	0	0	0
23,992	24,091	276	0	0	0
24,092	24,191	280	0	0	0
24,192	24,291	284	0	0	0
24,292	24,391	288	0	0	0
24,392	24,491	292	0	0	0
24,492	24,591	296	0	0	0
24,592	24,691	300	0	0	0
24,692	24,791	304	0	0	0
24,792	24,891	308	0	0	0
24,892	24,991	312	0	0	0
24,992	25,091	316	0	0	0
25,092	25,191	320	0	0	0
25,192	25,291	324	3	0	0
25,292	25,391	328	7	0	0
25,392	25,491	332	11	0	0
25,492	25,591	336	15	0	0
25,592	25,691	340	19	0	0
25,692	25,791	344	23	0	0
25,792	25,891	348	27	0	0
25,892	25,991	352	31	0	0
25,992	26,091	356	35	0	0
26,092	26,191	360	39	0	0
26,192	26,291	364	43	0	0
26,292	26,391	368	47	0	0
26,392	26,491	372	51	0	0
26,492	26,591	376	55	0	0
26,592	26,691	380	59	0	0
26,692	26,791	384	63	0	0
26,792	26,891	388	67	0	0
26,892	26,991	392	71	0	0
26,992	27,091	396	75	0	0
27,092	27,191	400	79	0	0
27,192	27,291	404	83	0	0
27,292	27,391	408	87	0	0
27,392	27,491	412	91	0	0
27,492	27,591	416	95	0	0
27,592	27,691	420	99	0	0
27,692	27,791	424	103	0	0
27,792	27,891	428	107	0	0
27,892	27,991	432	111	0	0
27,992	28,091	436	115	0	0
28,092	28,191	440	119	0	0
28,192	28,291	444	123	0	0
28,292	28,391	448	127	0	0
28,392	28,491	452	131	0	0
28,492	28,591	456	135	0	0
28,592	28,691	460	139	0	0
28,692	28,791	464	143	0	0
28,792	28,891	468	147	0	0
28,892	28,991	472	151	0	0
28,992	29,091	476	155	0	0
29,092	29,191	480	159	0	0

Continued on next page.











# 2012 California 2EZ Table

**Single**  
*(continued)*

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

This table gives you credit of \$3,841 for your standard deduction, \$104 for your personal exemption credit, and \$321 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
95,192	95,291	5,999	5,678	5,357	5,036
95,292	95,391	6,009	5,688	5,367	5,046
95,392	95,491	6,018	5,697	5,376	5,055
95,492	95,591	6,027	5,706	5,385	5,064
95,592	95,691	6,037	5,716	5,395	5,074
95,692	95,791	6,046	5,725	5,404	5,083
95,792	95,891	6,055	5,734	5,413	5,092
95,892	95,991	6,065	5,744	5,423	5,102
95,992	96,091	6,074	5,753	5,432	5,111
96,092	96,191	6,083	5,762	5,441	5,120
96,192	96,291	6,092	5,771	5,450	5,129
96,292	96,391	6,102	5,781	5,460	5,139
96,392	96,491	6,111	5,790	5,469	5,148
96,492	96,591	6,120	5,799	5,478	5,157
96,592	96,691	6,130	5,809	5,488	5,167
96,692	96,791	6,139	5,818	5,497	5,176
96,792	96,891	6,148	5,827	5,506	5,185
96,892	96,991	6,158	5,837	5,516	5,195
96,992	97,091	6,167	5,846	5,525	5,204
97,092	97,191	6,176	5,855	5,534	5,213
97,192	97,291	6,185	5,864	5,543	5,222
97,292	97,391	6,195	5,874	5,553	5,232
97,392	97,491	6,204	5,883	5,562	5,241
97,492	97,591	6,213	5,892	5,571	5,250
97,592	97,691	6,223	5,902	5,581	5,260

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
97,692	97,791	6,232	5,911	5,590	5,269
97,792	97,891	6,241	5,920	5,599	5,278
97,892	97,991	6,251	5,930	5,609	5,288
97,992	98,091	6,260	5,939	5,618	5,297
98,092	98,191	6,269	5,948	5,627	5,306
98,192	98,291	6,278	5,957	5,636	5,315
98,292	98,391	6,288	5,967	5,646	5,325
98,392	98,491	6,297	5,976	5,655	5,334
98,492	98,591	6,306	5,985	5,664	5,343
98,592	98,691	6,316	5,995	5,674	5,353
98,692	98,791	6,325	6,004	5,683	5,362
98,792	98,891	6,334	6,013	5,692	5,371
98,892	98,991	6,344	6,023	5,702	5,381
98,992	99,091	6,353	6,032	5,711	5,390
99,092	99,191	6,362	6,041	5,720	5,399
99,192	99,291	6,371	6,050	5,729	5,408
99,292	99,391	6,381	6,060	5,739	5,418
99,392	99,491	6,390	6,069	5,748	5,427
99,492	99,591	6,399	6,078	5,757	5,436
99,592	99,691	6,409	6,088	5,767	5,446
99,692	99,791	6,418	6,097	5,776	5,455
99,792	99,891	6,427	6,106	5,785	5,464
99,892	99,991	6,437	6,116	5,795	5,474
99,992	100,000	6,446	6,125	5,804	5,483

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
IF YOUR INCOME IS OVER \$100,000 USE FORM 540A OR FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a>					

# 2012 California 2EZ Table Married/RDP Filing Jointly or Qualifying Widow(er)

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

This table gives you credit of \$7,682 for your standard deduction, \$208 for your personal exemption credit, and \$321 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	25,532	0	0	0	0
25,533	25,632	1	0	0	0
25,633	25,732	3	0	0	0
25,733	25,832	5	0	0	0
25,833	25,932	7	0	0	0
25,933	26,032	9	0	0	0
26,033	26,132	11	0	0	0
26,133	26,232	13	0	0	0
26,233	26,332	15	0	0	0
26,333	26,432	17	0	0	0
26,433	26,532	19	0	0	0
26,533	26,632	21	0	0	0
26,633	26,732	23	0	0	0
26,733	26,832	25	0	0	0
26,833	26,932	27	0	0	0
26,933	27,032	29	0	0	0
27,033	27,132	31	0	0	0
27,133	27,232	33	0	0	0
27,233	27,332	35	0	0	0
27,333	27,432	37	0	0	0
27,433	27,532	39	0	0	0
27,533	27,632	41	0	0	0
27,633	27,732	43	0	0	0
27,733	27,832	45	0	0	0
27,833	27,932	47	0	0	0
27,933	28,032	49	0	0	0
28,033	28,132	51	0	0	0
28,133	28,232	53	0	0	0
28,233	28,332	55	0	0	0
28,333	28,432	57	0	0	0
28,433	28,532	59	0	0	0
28,533	28,632	61	0	0	0
28,633	28,732	63	0	0	0
28,733	28,832	65	0	0	0
28,833	28,932	67	0	0	0
28,933	29,032	69	0	0	0
29,033	29,132	71	0	0	0
29,133	29,232	73	0	0	0
29,233	29,332	75	0	0	0
29,333	29,432	77	0	0	0
29,433	29,532	79	0	0	0
29,533	29,632	81	0	0	0
29,633	29,732	83	0	0	0
29,733	29,832	85	0	0	0
29,833	29,932	87	0	0	0
29,933	30,032	89	0	0	0
30,033	30,132	91	0	0	0
30,133	30,232	93	0	0	0
30,233	30,332	95	0	0	0
30,333	30,432	97	0	0	0
30,433	30,532	99	0	0	0
30,533	30,632	101	0	0	0
30,633	30,732	103	0	0	0
30,733	30,832	105	0	0	0
30,833	30,932	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,933	31,032	109	0	0	0
31,033	31,132	111	0	0	0
31,133	31,232	113	0	0	0
31,233	31,332	115	0	0	0
31,333	31,432	117	0	0	0
31,433	31,532	119	0	0	0
31,533	31,632	121	0	0	0
31,633	31,732	123	0	0	0
31,733	31,832	125	0	0	0
31,833	31,932	127	0	0	0
31,933	32,032	129	0	0	0
32,033	32,132	131	0	0	0
32,133	32,232	133	0	0	0
32,233	32,332	135	0	0	0
32,333	32,432	137	0	0	0
32,433	32,532	139	0	0	0
32,533	32,632	141	0	0	0
32,633	32,732	143	0	0	0
32,733	32,832	145	0	0	0
32,833	32,932	147	0	0	0
32,933	33,032	149	0	0	0
33,033	33,132	151	0	0	0
33,133	33,232	153	0	0	0
33,233	33,332	155	0	0	0
33,333	33,432	157	0	0	0
33,433	33,532	159	0	0	0
33,533	33,632	161	0	0	0
33,633	33,732	163	0	0	0
33,733	33,832	165	0	0	0
33,833	33,932	167	0	0	0
33,933	34,032	169	0	0	0
34,033	34,132	171	0	0	0
34,133	34,232	173	0	0	0
34,233	34,332	175	0	0	0
34,333	34,432	177	0	0	0
34,433	34,532	179	0	0	0
34,533	34,632	181	0	0	0
34,633	34,732	183	0	0	0
34,733	34,832	185	0	0	0
34,833	34,932	187	0	0	0
34,933	35,032	189	0	0	0
35,033	35,132	191	0	0	0
35,133	35,232	193	0	0	0
35,233	35,332	195	0	0	0
35,333	35,432	197	0	0	0
35,433	35,532	199	0	0	0
35,533	35,632	201	0	0	0
35,633	35,732	203	0	0	0
35,733	35,832	205	0	0	0
35,833	35,932	207	0	0	0
35,933	36,032	209	0	0	0
36,033	36,132	211	0	0	0
36,133	36,232	213	0	0	0
36,233	36,332	215	0	0	0
36,333	36,432	217	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,433	36,532	219	0	0	0
36,533	36,632	221	0	0	0
36,633	36,732	223	0	0	0
36,733	36,832	225	0	0	0
36,833	36,932	227	0	0	0
36,933	37,032	229	0	0	0
37,033	37,132	231	0	0	0
37,133	37,232	233	0	0	0
37,233	37,332	235	0	0	0
37,333	37,432	237	0	0	0
37,433	37,532	239	0	0	0
37,533	37,632	241	0	0	0
37,633	37,732	243	0	0	0
37,733	37,832	245	0	0	0
37,833	37,932	247	0	0	0
37,933	38,032	249	0	0	0
38,033	38,132	251	0	0	0
38,133	38,232	253	0	0	0
38,233	38,332	255	0	0	0
38,333	38,432	257	0	0	0
38,433	38,532	259	0	0	0
38,533	38,632	261	0	0	0
38,633	38,732	263	0	0	0
38,733	38,832	265	0	0	0
38,833	38,932	267	0	0	0
38,933	39,032	269	0	0	0
39,033	39,132	271	0	0	0
39,133	39,232	273	0	0	0
39,233	39,332	275	0	0	0
39,333	39,432	277	0	0	0
39,433	39,532	279	0	0	0
39,533	39,632	281	0	0	0
39,633	39,732	283	0	0	0
39,733	39,832	285	0	0	0
39,833	39,932	287	0	0	0
39,933	40,032	289	0	0	0
40,033	40,132	291	0	0	0
40,133	40,232	293	0	0	0
40,233	40,332	295	0	0	0
40,333	40,432	297	0	0	0
40,433	40,532	299	0	0	0
40,533	40,632	301	0	0	0
40,633	40,732	303	0	0	0
40,733	40,832	305	0	0	0
40,833	40,932	307	0	0	0
40,933	41,032	309	0	0	0
41,033	41,132	311	0	0	0
41,133	41,232	313	0	0	0
41,233	41,332	315	0	0	0
41,333	41,432	317	0	0	0
41,433	41,532	319	0	0	0
41,533	41,632	321	0	0	0
41,633	41,732	323	2	0	0
41,733	41,832	325	4	0	0
41,833	41,932	327	6	0	0

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# 2012 California 2EZ Table Married/RDP Filing Jointly or Qualifying Widow(er) *(continued)*

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

This table gives you credit of \$7,682 for your standard deduction, \$208 for your personal exemption credit, and \$321 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
190,433	190,532	11,999	11,678	11,357	11,036
190,533	190,632	12,008	11,687	11,366	11,045
190,633	190,732	12,017	11,696	11,375	11,054
190,733	190,832	12,027	11,706	11,385	11,064
190,833	190,932	12,036	11,715	11,394	11,073
190,933	191,032	12,045	11,724	11,403	11,082
191,033	191,132	12,055	11,734	11,413	11,092
191,133	191,232	12,064	11,743	11,422	11,101
191,233	191,332	12,073	11,752	11,431	11,110
191,333	191,432	12,083	11,762	11,441	11,120
191,433	191,532	12,092	11,771	11,450	11,129
191,533	191,632	12,101	11,780	11,459	11,138
191,633	191,732	12,110	11,789	11,468	11,147
191,733	191,832	12,120	11,799	11,478	11,157
191,833	191,932	12,129	11,808	11,487	11,166
191,933	192,032	12,138	11,817	11,496	11,175
192,033	192,132	12,148	11,827	11,506	11,185
192,133	192,232	12,157	11,836	11,515	11,194
192,233	192,332	12,166	11,845	11,524	11,203
192,333	192,432	12,176	11,855	11,534	11,213
192,433	192,532	12,185	11,864	11,543	11,222
192,533	192,632	12,194	11,873	11,552	11,231
192,633	192,732	12,203	11,882	11,561	11,240
192,733	192,832	12,213	11,892	11,571	11,250
192,833	192,932	12,222	11,901	11,580	11,259
192,933	193,032	12,231	11,910	11,589	11,268
193,033	193,132	12,241	11,920	11,599	11,278
193,133	193,232	12,250	11,929	11,608	11,287
193,233	193,332	12,259	11,938	11,617	11,296
193,333	193,432	12,269	11,948	11,627	11,306
193,433	193,532	12,278	11,957	11,636	11,315
193,533	193,632	12,287	11,966	11,645	11,324
193,633	193,732	12,296	11,975	11,654	11,333
193,733	193,832	12,306	11,985	11,664	11,343
193,833	193,932	12,315	11,994	11,673	11,352
193,933	194,032	12,324	12,003	11,682	11,361
194,033	194,132	12,334	12,013	11,692	11,371
194,133	194,232	12,343	12,022	11,701	11,380
194,233	194,332	12,352	12,031	11,710	11,389
194,333	194,432	12,362	12,041	11,720	11,399
194,433	194,532	12,371	12,050	11,729	11,408
194,533	194,632	12,380	12,059	11,738	11,417
194,633	194,732	12,389	12,068	11,747	11,426
194,733	194,832	12,399	12,078	11,757	11,436
194,833	194,932	12,408	12,087	11,766	11,445

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
194,933	195,032	12,417	12,096	11,775	11,454
195,033	195,132	12,427	12,106	11,785	11,464
195,133	195,232	12,436	12,115	11,794	11,473
195,233	195,332	12,445	12,124	11,803	11,482
195,333	195,432	12,455	12,134	11,813	11,492
195,433	195,532	12,464	12,143	11,822	11,501
195,533	195,632	12,473	12,152	11,831	11,510
195,633	195,732	12,482	12,161	11,840	11,519
195,733	195,832	12,492	12,171	11,850	11,529
195,833	195,932	12,501	12,180	11,859	11,538
195,933	196,032	12,510	12,189	11,868	11,547
196,033	196,132	12,520	12,199	11,878	11,557
196,133	196,232	12,529	12,208	11,887	11,566
196,233	196,332	12,538	12,217	11,896	11,575
196,333	196,432	12,548	12,227	11,906	11,585
196,433	196,532	12,557	12,236	11,915	11,594
196,533	196,632	12,566	12,245	11,924	11,603
196,633	196,732	12,575	12,254	11,933	11,612
196,733	196,832	12,585	12,264	11,943	11,622
196,833	196,932	12,594	12,273	11,952	11,631
196,933	197,032	12,603	12,282	11,961	11,640
197,033	197,132	12,613	12,292	11,971	11,650
197,133	197,232	12,622	12,301	11,980	11,659
197,233	197,332	12,631	12,310	11,989	11,668
197,333	197,432	12,641	12,320	11,999	11,678
197,433	197,532	12,650	12,329	12,008	11,687
197,533	197,632	12,659	12,338	12,017	11,696
197,633	197,732	12,668	12,347	12,026	11,705
197,733	197,832	12,678	12,357	12,036	11,715
197,833	197,932	12,687	12,366	12,045	11,724
197,933	198,032	12,696	12,375	12,054	11,733
198,033	198,132	12,706	12,385	12,064	11,743
198,133	198,232	12,715	12,394	12,073	11,752
198,233	198,332	12,724	12,403	12,082	11,761
198,333	198,432	12,734	12,413	12,092	11,771
198,433	198,532	12,743	12,422	12,101	11,780
198,533	198,632	12,752	12,431	12,110	11,789
198,633	198,732	12,761	12,440	12,119	11,798
198,733	198,832	12,771	12,450	12,129	11,808
198,833	198,932	12,780	12,459	12,138	11,817
198,933	199,032	12,789	12,468	12,147	11,826
199,033	199,132	12,799	12,478	12,157	11,836
199,133	199,232	12,808	12,487	12,166	11,845
199,233	199,332	12,817	12,496	12,175	11,854
199,333	199,432	12,827	12,506	12,185	11,864

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
199,433	199,532	12,836	12,515	12,194	11,873
199,533	199,632	12,845	12,524	12,203	11,882
199,633	199,732	12,854	12,533	12,212	11,891
199,733	199,832	12,864	12,543	12,222	11,901
199,833	199,932	12,873	12,552	12,231	11,910
199,933	200,000	12,882	12,561	12,240	11,919
IF YOUR INCOME IS OVER \$200,000 USE FORM 540A OR FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a>					













# 2012 California 2EZ Table

# Head of Household (continued)

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

This table gives you credit of \$7,682 for your standard deduction, \$104 for your personal exemption credit, and \$321 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
<b>99,033</b>	<b>99,132</b>	4,635	4,314	3,993	3,672
<b>99,133</b>	<b>99,232</b>	4,644	4,323	4,002	3,681
<b>99,233</b>	<b>99,332</b>	4,653	4,332	4,011	3,690
<b>99,333</b>	<b>99,432</b>	4,662	4,341	4,020	3,699
<b>99,433</b>	<b>99,532</b>	4,672	4,351	4,030	3,709

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
<b>99,533</b>	<b>99,632</b>	4,681	4,360	4,039	3,718
<b>99,633</b>	<b>99,732</b>	4,690	4,369	4,048	3,727
<b>99,733</b>	<b>99,832</b>	4,700	4,379	4,058	3,737
<b>99,833</b>	<b>99,932</b>	4,709	4,388	4,067	3,746
<b>99,933</b>	<b>100,000</b>	4,718	4,397	4,076	3,755

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
IF YOUR INCOME IS OVER \$100,000 USE FORM 540A OR FORM 540, OR FILE ONLINE THROUGH CalFile and e-file. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a>					



