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# Amended Individual Income Tax Return

# 540X

**Fiscal year filers only:** Enter month of year end and year (mm/yyyy) . BE SURE TO COMPLETE AND SIGN SIDE 3

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	A R RP
If joint tax return, spouse's/RDP's first name	Initial	Last Name	Suffix	Spouse's/RDP's SSN or ITIN	
Additional information (See instructions)				PBA code	
Street address (number and street) or PO box			Apt. no./ste. no.	PMB/private mailbox	RP
City (If you have a foreign address, see page 2)			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

**a** Have you been advised that your original federal tax return has been, is being, or will be audited? . . . . . ☒ Yes ☐ No

**b Filing status claimed on:**

Original tax return ▶ ☐ Single ☐ Married/RDP filing jointly ☐ Married/RDP filing separately ☐ Head of household ☐ Qualifying widow(er)

**Amended tax return** ▶ ☐ Single ☐ Married/RDP filing jointly ☐ Married/RDP filing separately ☐ Head of household ☐ Qualifying widow(er)

**c** If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, check this box. . . . . ☐

**d** If claiming head of household, enter name and relationship of qualifying person on: Original tax return \_\_\_\_\_

Amended tax return \_\_\_\_\_

If amending <b>Form 540NR</b> , see General Information D. If amending <b>Forms 540 2EZ, 540, or 540A</b> , see the instructions for lines 1 through 6. <b>All filers:</b> Explain changes on Side 3 and attach your supporting documents.		A. As originally reported/ adjusted by the FTB See instructions	B. Net change. Explain on Side 3, Part II, line 5	C. Correct amount
<b>1 a</b> State wages. See instructions . . . . .	<b>1a</b>		<input checked="" type="radio"/>	
<b>b</b> Federal adjusted gross income. See instructions. . . . .	<b>1b</b>		<input checked="" type="radio"/>	
<b>2</b> CA adjustments. Get specific instructions on Form 540A or Sch. CA (540).				
<b>a</b> California nontaxable interest income . . . . .	<b>2a</b>		<input checked="" type="radio"/>	
<b>b</b> State income tax refund. . . . .	<b>2b</b>			
<b>c</b> Unemployment compensation . . . . .	<b>2c</b>			
<b>d</b> Social Security benefits . . . . .	<b>2d</b>			
<b>e</b> Other (list) . . . . .	<b>2e</b>			
<b>3</b> Total California adjustments. Combine line 2a through line 2e. See instructions . . . . .	<b>3</b>		<input checked="" type="radio"/>	
<b>4</b> California adjusted gross income. Combine line 1b and line 3. See instructions . . . . .	<b>4</b>		<input checked="" type="radio"/>	
<b>5</b> California itemized deductions or California standard deduction. See instructions. . . . .	<b>5</b>		<input checked="" type="radio"/>	
<b>6</b> Taxable income. Subtract line 5 from line 4. If less than zero, enter -0-. . . . .	<b>6</b>		<input checked="" type="radio"/>	
<b>7 a</b> Tax method used for line 7b, column C. See instructions . . . . .	<b>7a</b>	<input type="checkbox"/> TT <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803		
<b>b</b> Tax. See instructions . . . . .	<b>7b</b>		<input checked="" type="radio"/>	
<b>8</b> Exemption credits. See instructions. . . . .	<b>8</b>		<input checked="" type="radio"/>	
<b>9</b> Subtract line 8 from line 7b. If less than zero, enter -0-. . . . .	<b>9</b>			
<b>10</b> Tax from Schedule G-1 and form FTB 5870A. See instructions . . . . .	<b>10</b>		<input checked="" type="radio"/>	
<b>11</b> Add line 9 and line 10 . . . . .	<b>11</b>			
<b>12</b> Special Credits and Nonrefundable Credits. See instructions. . . . .	<b>12</b>		<input checked="" type="radio"/>	
<b>13</b> Subtract line 12 from line 11. If less than zero, enter -0-. . . . .	<b>13</b>			
<b>14</b> Other taxes (alternative minimum tax, credit recapture, etc.). See instructions . . . . .	<b>14</b>		<input checked="" type="radio"/>	
<b>15</b> Mental Health Services Tax. See instructions. . . . .	<b>15</b>		<input checked="" type="radio"/>	
<b>16</b> Total tax. Add line 13, line 14, and line 15. If amending Form 540NR. See instructions. . . . .	<b>16</b>		<input checked="" type="radio"/>	

Your name:

Your SSN or ITIN:

If amending **Form 540NR**, see General Information D.  
If amending **Forms 540 2EZ, 540, or 540A**, see the instructions for lines 1 through 6.  
**All filers:** Explain changes on Side 3 and attach your supporting documents.

	A. As originally reported/ adjusted by the FTB See instructions	B. Net change. Explain on Side 3, Part II, line 5	C. Correct amount
<b>17</b> California income tax withheld. See instructions . . . . . <b>17</b>			■
<b>18</b> Withholding (Form 592-B and/or 593). See instructions . . . . . <b>18</b>			■
<b>19</b> Excess California SDI (or VPD) withheld. See instructions . . . . . ● <b>19</b>			■
<b>20</b> Estimated tax payments and other payments. See instructions . . . . . ● <b>20</b>			■
<b>21</b> Refundable Credits. See instructions . . . . . <b>21</b>			■

**Child and Dependent Care Expenses Credit (CDCE)**

● **22** \_\_\_\_\_ ● **23** \_\_\_\_\_ ● **24** \$ \_\_\_\_\_

<b>25</b> California Earned Income Tax Credit (EITC). See instructions . . . . . <b>25</b>		●
<b>26</b> Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest . . . . . ■ <b>26</b>		
<b>27</b> Total payments. Add lines 17, 18, 19, 20, 21, 25, and 26 of column C . . . . . ● <b>27</b>		
<b>28</b> Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . . ■ <b>28</b>		
<b>29</b> Subtract line 28 from line 27. If line 28 is more than line 27. See instructions . . . . . ● <b>29</b>		
<b>30</b> Use tax payments as shown on original tax return. See instructions . . . . . ● <b>30</b>		
<b>31</b> Voluntary contributions as shown on original tax return. See instructions . . . . . ● <b>31</b>		
<b>32</b> Subtract line 30 and line 31 from line 29 . . . . . ● <b>32</b>		
<b>33</b> <b>AMOUNT YOU OWE.</b> If line 16, column C is more than line 32, enter the difference and see instructions . . . . . ■ <b>33</b> _____ .00		
<b>34</b> Penalties/Interest. See instructions: <b>Penalties 34a</b> _____ <b>Interest 34b</b> _____ ■ <b>34c</b> _____		
<b>35</b> <b>REFUND.</b> If line 16, column C is less than line 32, enter the difference. See instructions . . . . . ■ <b>35</b> _____ .00		

**Part I Nonresidents or Part-Year Residents Only**

Attach and enter the amounts from your revised Short or Long Form 540NR and Schedule CA (540NR). Your amended tax return cannot be processed without this information.

<b>1</b> Exemption amount . . . . . ● <b>1</b>	
<b>2</b> Federal adjusted gross income . . . . . ● <b>2</b>	
<b>3</b> Adjusted gross income from all sources . . . . . ● <b>3</b>	
<b>4</b> Itemized deductions or standard deduction . . . . . ● <b>4</b>	
<b>5</b> California adjusted gross income . . . . . ● <b>5</b>	
<b>6</b> Tax from Schedule G-1 and form FTB 5870A . . . . . ● <b>6</b>	
<b>7</b> Special credits and nonrefundable renter's credit . . . . . ● <b>7</b>	
<b>8</b> Alternative minimum tax . . . . . ● <b>8</b>	
<b>9</b> Mental Health Services Tax . . . . . ● <b>9</b>	
<b>10</b> Other taxes and credit recapture . . . . . ● <b>10</b>	

Your name:

Your SSN or ITIN:

## Part II Explanation of Changes

- 1** Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns. \_\_\_\_\_
- 2** Are you filing this Form 540X to report a final federal determination? . . . . . ☐ Yes ☐ No  
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.
- 3** Have you been advised that your original California tax return has been, is being, or will be audited? . . . . . ☐ Yes ☐ No
- 4** Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E . . . . . ☒ Yes ☐ No
- 5 Explanation and Attachments.** Explain your changes below. If needed, attach a separate sheet that includes your name and SSN or ITIN.  
Explain in detail each change made. Include:
- Item being changed.
  - Amount previously reported and corrected amount.
  - Reason the change was needed.
- Attach:
- Revised California tax return including all forms and schedules.
  - Federal tax return and schedules if you made changes.
  - Supporting documents, such as corrected W-2s, 1099s, K-1s, etc.

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

Under penalties of perjury, I declare that I have filed an original tax return and I have examined this amended tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended tax return is true, correct, and complete.

Your signature

Date

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

X

X

☒ Your email address. Enter only one email address.

☒ Preferred phone number

**Sign Here**

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

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

☒ PTIN

Firm's address

☒ FEIN

## Where to File Form 540X

**Do not** file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund.

If you are due a refund, have no amount due, or paid electronically, mail your tax return to:

**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**

If you owe, mail your return and check or money order to: