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Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end _____ year _____.

BE SURE TO COMPLETE AND SIGN SIDE 2

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	

- 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 return ► ☐ Single ☐ Married/RDP filing jointly ☐ Married/RDP filing separately ☐ Head of household ☐ Qualifying widow(er)
 On this 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, fill in this circle ☒ ☐
- d** If claiming head of household, enter name and relationship of qualifying person on: Original return _____
 Amended return _____

If amending Form 540NR, see General Information D.

If amending Form 540 2EZ or Forms 540/540A, see the instruction for lines 1 through 6.

All filers: Explain changes on Side 2 and attach your supporting documents.

	A. As originally reported/ adjusted by the FTB See instructions	B. Net change Explain on Side 2, Part II, line 5	C. Correct amount
1 a State wages. See instructions 1a			● 1a
b Federal adjusted gross income. See instructions 1b			1b
2 CA adjustments. See specific instructions on Form 540A or Sch. CA (540).			
a California nontaxable interest income 2a			2a
b State income tax refund 2b			2b
c Unemployment compensation 2c			2c
d Social Security benefits 2d			2d
e Other (list) _____ 2e			2e
3 Total California adjustments. Combine line 2a through line 2e. See instructions . . . 3			● 3
4 California adjusted gross income. Combine line 1b and line 3. See instructions . . . 4			● 4
5 California itemized deductions or California standard deduction. See instructions . . 5			● 5
6 Taxable income. Subtract line 5 from line 4. If less than zero, enter -0- ● 6			6

7 a Tax method used for Column C. See instructions	☐ TT ☐ FTB 3800 ☐ FTB 3803 ☒ 7a	
b Tax. See instructions 7b		● 7b
8 Exemption credits. See instructions 8		● 8
9 Subtract line 8 from line 7b. If less than zero, enter -0- 9		9
10 Tax from Schedule G-1 and form FTB 5870A. See instructions 10		● 10
11 Add line 9 and line 10. 11		11
12 Special credits and nonrefundable renter's credit. See instructions 12		● 12
13 Subtract line 12 from line 11 13		13
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions . . 14		● 14
15 Mental Health Services Tax, see instructions 15		● 15
16 Total tax. Add line 13, line 14, and line 15. If amending Form 540NR, see instructions 16		● 16
17 California income tax withheld. See instructions 17		■ 17
18 Real estate and other withholding (Forms(s) 592-B or 593). See instructions. . . 18		■ 18
19 Excess California SDI (or VPD) withheld. See instructions 19		■ 19
20 Estimated tax payments and other payments. See instructions 20		■ 20
21 Child and Dependent Care Expenses or Other Refundable Credits. See instructions. 21		■ 21

● 22

● 23

■ 24 \$

- 25 Tax paid with original tax return plus additional tax paid after it was filed ■ 25
- 26 Total payments. Add lines 17, 18, 19, 20, 21, and 25 of column C. 26

Your name:

Your SSN or ITIN:

26a	Enter the amount from Side 1, line 26	26a
27	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	27
28	Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions	28
29	Use tax payments as shown on original tax return. See instructions	29
30	Voluntary contributions as shown on original tax return. See instructions	30
31	Subtract line 29 and line 30 from line 28	31
32	AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions	
33	Penalties/Interest. See instructions: Penalties 33a Interest 33b	33c
34	REFUND. If line 16, column C is less than line 31, enter the difference. See instructions	

Part I Nonresidents or Part-Year Residents Only

Taxable years 2003 and after, enter amounts from your revised Short or Long Form 540NR. Your amended tax return cannot be processed without this information. For **all taxable years** attach your revised Short or Long Form 540NR and Schedule CA (540NR).

1	Exemption amount from Short or Long Form 540NR, line 11	1
2	Federal adjusted gross income from Short or Long Form 540NR, line 13	2
3	Adjusted gross income from all sources from Short or Long Form 540NR, line 17	3
4	Itemized deductions or standard deduction from Short or Long Form 540NR, line 18	4
5	California adjusted gross income from Short or Long Form 540NR, line 32	5
6	Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 41	6
7	Special credits (from Long Form 540NR, lines 58, 59, or 60) and nonrefundable renter's credit from Short and Long Form 540NR, line 61 (Combine)	7
8	Alternative minimum tax from Long Form 540NR, line 71	8
9	Mental Health Services Tax (taxable years 2005 and after) from Long Form 540NR, line 72	9
10	Other taxes and credit recapture from Long Form 540NR, line 73	10

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. Attach a separate sheet if needed (see instructions). Explain in detail each change made. Include: • Item being changed. • Amount previously reported and corrected amount. • Reason the change was needed. • List of supporting documents you have attached. Attach: • Revised California tax return including all forms and schedules. • Include federal schedules if you made a change to your federal tax return. • Documents supporting each change, such as corrected W-2s, 1099s, K-1s, escrow statements, court documents, contracts, etc.

Be sure to include your name and SSN or ITIN on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

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

Under penalties of perjury, I declare that I have filed an original tax return and that 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

Spouse's/RDP's signature (if filing jointly, both must sign)

Daytime phone number (optional)

X

X

Date

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

☐ Paid preparer's PTIN/SSN

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

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

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

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001