

# 2016 California Resident Income Tax Return

# 540

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2017.

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

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

If you filed your 2015 tax return under a different last name, write the last name only from the 2015 tax return.

Taxpayer

Spouse/RDP

Filing Status

1  Single

2  Married/RDP filing jointly. See inst.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4  Head of household (with qualifying person). See instructions.

5  Qualifying widow(er) with dependent child. Enter year spouse/RDP died

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

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . .

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. . . . .  7  X \$111 =  \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . .  8  X \$111 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . .  9  X \$111 =  \$

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/> xxx	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/> xxx	<input type="radio"/>	<input type="radio"/>
SSN	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/> Child	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions . . . . .  10  X \$344 =  \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. . . . .  11 \$

Your name:

Your SSN or ITIN:

<b>Taxable Income</b>	12	State wages from your Form(s) W-2, box 16. . . . . ●	12	<input type="text" value="0"/>	<input type="text" value="00"/>
	13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. . . . . ●	13	<input type="text" value="35,500"/>	<input type="text" value="00"/>
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . . . ●	14	<input type="text" value="0"/>	<input type="text" value="00"/>
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . .	15	<input type="text" value="35,500"/>	<input type="text" value="00"/>
	16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. . . . . ●	16	<input type="text" value="1,500"/>	<input type="text" value="00"/>
	17	California adjusted gross income. Combine line 15 and line 16. . . . . ●	17	<input type="text" value="37,000"/>	<input type="text" value="00"/>
	18	Enter the <b>larger</b> of { Your California <b>itemized deductions</b> from Schedule CA (540), line 44; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. . . . . \$4,129 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$8,258 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . . . . } ●	18	<input type="text" value="8,258"/>	<input type="text" value="00"/>
	19	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- . . . . . ●	19	<input type="text" value="28,742"/>	<input type="text" value="00"/>

<b>Tax</b>	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 . . . . . ●	31	<input type="text" value="414"/>	<input type="text" value="00"/>
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$182,459, see instructions . . . . . ●	32	<input type="text" value="566"/>	<input type="text" value="00"/>
	33	Subtract line 32 from line 31. If less than zero, enter -0- . . . . . ●	33	<input type="text" value="0"/>	<input type="text" value="00"/>
	34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A. . . . . ●	34	<input type="text" value="0"/>	<input type="text" value="00"/>
	35	Add line 33 and line 34 . . . . . ●	35	<input type="text" value="0"/>	<input type="text" value="00"/>

<b>Special Credits</b>	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . . ●	40	<input type="text"/>	<input type="text" value="00"/>
	43	Enter credit name <input type="text"/> code ● <input type="text"/> and amount . . . . . ●	43	<input type="text"/>	<input type="text" value="00"/>
	44	Enter credit name <input type="text"/> code ● <input type="text"/> and amount . . . . . ●	44	<input type="text"/>	<input type="text" value="00"/>
	45	To claim more than two credits, see instructions. Attach Schedule P (540). . . . . ●	45	<input type="text"/>	<input type="text" value="00"/>
	46	Nonrefundable renter's credit. See instructions . . . . . ●	46	<input type="text"/>	<input type="text" value="00"/>
	47	Add line 40 through line 46. These are your total credits. . . . . ●	47	<input type="text"/>	<input type="text" value="00"/>
	48	Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ●	48	<input type="text"/>	<input type="text" value="00"/>

<b>Other Taxes</b>	61	Alternative minimum tax. Attach Schedule P (540) . . . . . ●	61	<input type="text"/>	<input type="text" value="00"/>
	62	Mental Health Services Tax. See instructions. . . . . ●	62	<input type="text"/>	<input type="text" value="00"/>
	63	Other taxes and credit recapture. See instructions. . . . . ●	63	<input type="text"/>	<input type="text" value="00"/>
	64	Add line 48, line 61, line 62, and line 63. This is your total tax . . . . . ●	64	<input type="text" value="0"/>	<input type="text" value="00"/>



Your name:

Your SSN or ITIN:

Payments	71	California income tax withheld. See instructions . . . . .	● 71	<input type="text"/>	.00
	72	2016 CA estimated tax and other payments. See instructions . . . . .	● 72	<input type="text"/>	.00
	73	Withholding (Form 592-B and/or 593). See instructions . . . . .	● 73	<input type="text"/>	.00
	74	Excess SDI (or VPM) withheld. See instructions . . . . .	● 74	<input type="text"/>	.00
	75	Earned Income Tax Credit (EITC) . . . . .	● 75	<input type="text"/>	.00
	76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	● 76	<input type="text"/>	.00

Use Tax	91	Use Tax. See instructions . . . . .	● 91	<input type="text"/>	.00
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Overpaid Tax/Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	● 92	<input type="text"/>	.00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91 . . . . .	● 93	<input type="text"/>	.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . .	● 94	<input type="text"/>	.00
	95	Amount of line 94 you want applied to your 2017 estimated tax . . . . .	● 95	<input type="text"/>	.00
	96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	● 96	<input type="text"/>	.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	● 97	<input type="text"/>	.00

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Your name:

Your SSN or ITIN:

		<b>Code</b>	<b>Amount</b>
<b>Contributions</b>	California Seniors Special Fund. See instructions .....	● 400	<input type="text"/> .00
	Alzheimer's Disease/Related Disorders Fund .....	● 401	<input type="text"/> .00
	Rare and Endangered Species Preservation Program .....	● 403	<input type="text"/> .00
	California Breast Cancer Research Fund .....	● 405	<input type="text"/> .00
	California Firefighters' Memorial Fund .....	● 406	<input type="text"/> .00
	Emergency Food for Families Fund .....	● 407	<input type="text"/> .00
	California Peace Officer Memorial Foundation Fund .....	● 408	<input type="text"/> .00
	California Sea Otter Fund .....	● 410	<input type="text"/> .00
	California Cancer Research Fund .....	● 413	<input type="text"/> .00
	RESERVED (DO NOT USE) .....		<input type="text"/> .00
	School Supplies for Homeless Children Fund .....	● 422	<input type="text"/> .00
	State Parks Protection Fund/Parks Pass Purchase .....	● 423	<input type="text"/> .00
	Protect Our Coast and Oceans Fund .....	● 424	<input type="text"/> .00
	Keep Arts in Schools Fund .....	● 425	<input type="text"/> .00
	State Children's Trust Fund for the Prevention of Child Abuse .....	● 430	<input type="text"/> .00
	Prevention of Animal Homelessness and Cruelty Fund .....	● 431	<input type="text"/> .00
	Revive the Salton Sea Fund .....	● 432	<input type="text"/> .00
	California Domestic Violence Victims Fund .....	● 433	<input type="text"/> .00
	Special Olympics Fund .....	● 434	<input type="text"/> .00
	Type 1 Diabetes Research Fund .....	● 435	<input type="text"/> .00
<b>110</b> Add code 400 through code 435. This is your total contribution .....	<b>● 110</b>	<input type="text"/> .00	

Your name:  Your SSN or ITIN:

**111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Amount You Owe

Mail to: **FRANCHISE TAX BOARD**  
**PO BOX 942867**  
**SACRAMENTO CA 94267-0001** ..... ● **111** .00

Pay online – Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

Interest and Penalties

**112** Interest, late return penalties, and late payment penalties ..... **112** .00  
**113** Underpayment of estimated tax. Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** ● **113** .00  
**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment ..... **114** .00

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: **FRANCHISE TAX BOARD**  
**PO BOX 942840**  
**SACRAMENTO CA 94240-0001** ..... ● **115** .00

Refund and Direct Deposit

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. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type  
● Routing number  ● Checking  ● Account number  ● **116** Direct deposit amount .00  
● Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type  
● Routing number  ● Checking  ● Account number  ● **117** Direct deposit amount .00  
● Savings

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

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 examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

**Sign Here**

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

Joint tax return? (See instructions)

● Your email address. Enter only one email address.   
● Preferred phone number

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

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

Firm's address  ● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . ●  Yes ●  No

Print Third Party Designee's Name  Telephone Number

# 2016 California Adjustments – Residents

## CA (540)

**Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return

SSN or ITIN

### Part I Income Adjustment Schedule

#### Section A – Income

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . . . 7	<input checked="" type="radio"/> 0	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8 Taxable interest (b) 1,500 . . . . . 8(a)	<input checked="" type="radio"/> 3,500	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,500
9 Ordinary dividends. See instructions. (b) 16,000 . . . . . 9(a)	<input checked="" type="radio"/> 20,000	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
11 Alimony received . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Business income or (loss) . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Capital gain or (loss). See instructions. . . . . 13	<input checked="" type="radio"/> 12,000	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Other gains or (losses) . . . . . 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 IRA distributions. See instructions. (a) . . . . . 15(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Pensions and annuities. See instructions. (a) . . . . . 16(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
18 Farm income or (loss) . . . . . 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 Unemployment compensation . . . . . 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Social security benefits (a) <input checked="" type="radio"/> . . . . . 20(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Other income.			
a California lottery winnings		<input checked="" type="radio"/>	a
b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	b
c Federal NOL (Form 1040, line 21)		<input checked="" type="radio"/>	c <input checked="" type="radio"/>
d NOL deduction from FTB 3805V		<input checked="" type="radio"/>	d
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<input checked="" type="radio"/>	e
f Other (describe):		<input checked="" type="radio"/>	f <input checked="" type="radio"/>
_____ <input checked="" type="radio"/>		<input checked="" type="radio"/>	
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. . . . . 22	<input checked="" type="radio"/> 35,500	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 1,500

#### Section B – Adjustments to Income

23 Educator expenses . . . . . 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Health savings account deduction . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Moving expenses . . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Deductible part of self-employment tax . . . . . 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
29 Self-employed health insurance deduction . . . . . 29	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
30 Penalty on early withdrawal of savings . . . . . 30	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/> _____ - _____ - _____			
Last name <input checked="" type="radio"/> _____ . . . . . 31a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
32 IRA deduction . . . . . 32	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
33 Student loan interest deduction . . . . . 33	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
34 Tuition and fees . . . . . 34	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
35 Domestic production activities deduction . . . . . 35	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions . . . . . 36	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions . . . . . 37	<input checked="" type="radio"/> 35,500	<input checked="" type="radio"/>	<input checked="" type="radio"/> 1,500



**Part II Adjustments to Federal Itemized Deductions**

**38** Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . .  **38**

**39** Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions . . . . .  **39**

**40** Subtract line 39 from line 38 . . . . .  **40**

**41** Other adjustments including California lottery losses. See instructions. Specify  . . . . .  **41**

**42** Combine line 40 and line 41 . . . . .  **42**

**43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately . . . . . **\$182,459**  
 Head of household . . . . . **\$273,692**  
 Married/RDP filing jointly or qualifying widow(er) . . . . . **\$364,923**

**No.** Transfer the amount on line 42 to line 43.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .  **43**

**44 Enter the larger of the amount on line 43 or your standard deduction listed below**  
 Single or married/RDP filing separately. See instructions. . . . . **\$4,129**  
 Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . **\$8,258**

**Transfer the amount on line 44 to Form 540, line 18 . . . . .**  **44**

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