

CALIFORNIA  
**5402EZ** Forms & Instructions

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**2025**  
Personal Income Tax Booklet

Members of the Franchise Tax Board

Malia M. Cohen, Chair

Ted Gaines, Member

Joe Stephenshaw, Member



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STATE OF CALIFORNIA  
Franchise Tax Board

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## What's New and Other Important Information for 2025

### 2025 Tax Law Changes/What's New

**Organ Donor Election** – For taxable years beginning on or after January 1, 2025, California law requires the Franchise Tax Board (FTB) to add checkboxes on resident income tax returns to allow individuals to provide written consent for Donate Life California to enroll the individual in the Donate Life California Organ and Tissue Donor Registry and authorizes FTB to share the individual's registration information with Donate Life California for purposes of administering the donor registry. You can make the election to register by checking the applicable box under the Organ Donor Election section on Side 5 of Form 540 2EZ, California Resident Income Tax Return. For more information, see specific line instructions for Form 540 2EZ, Organ Donor Election Consent Information section.

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

- California Pediatric Cancer Research Voluntary Tax Contribution Fund
- Parkinson's Disease Research Voluntary Tax Contribution Fund

**Direct Deposit for CalABLE Account** – If you have an eligible disability, you may contribute your refund to a tax-advantaged California Achieving a Better Life Experience (CalABLE) account while protecting eligibility for public benefits. Please visit [calable.ca.gov](http://calable.ca.gov) for instructions.

### Other Important Information

**Young Child Tax Credit Expansion** – For taxable years beginning on or after January 1, 2022, California expanded the Young Child Tax Credit (YCTC) eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California Earned Income Tax Credit (EITC) but the individual has earned income of zero dollars or less, does not have net losses in excess of \$35,640 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$35,640 in the current taxable year. For more information, get form FTB 3514, California Earned Income Tax Credit, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **yetc**.

**Foster Youth Tax Credit** – For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/registered domestic partner (RDP) age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is \$1,189 and the credit amount phases out as earned income exceeds the threshold amount of \$27,425 and completely phases out at \$32,901. For more information, see specific line instructions for Form 540 2EZ, line 23c, and get form FTB 3514, see California Revenue and Taxation Code (R&TC) Section 17052.2, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **fytc**.

**California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program** – The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For purposes of eligibility for the California EITC and YCTC, for taxable years beginning on or after January 1, 2023, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE

trust account that is withdrawn or transferred by an eligible youth are not considered earned income. For more information, see R&TC Section 17141.5.

**Postponement of Certain Tax-Related Deadlines** – Beginning on or after June 27, 2024, the Director of Finance shall determine when Internal Revenue Code Section 7508A, related to postponement of certain federal tax-related deadlines, applies for California purposes to a taxpayer affected by a state of emergency declared by the Governor or a federally declared disaster. Impacted taxpayers can request an additional relief period if the state postponement period expires before the federal postponement period by filing form FTB 3872, California Disaster Relief Request for Postponement of Tax Deadlines. For more information, get form FTB 3872 and see R&TC Section 18572.

**Federal Veterans Auto and Education Improvement Act (VAEIA) of 2022** – The VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders.
- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
  - The residence or domicile of the servicemember.
  - The residence or domicile of the spouse.
  - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

**Use Tax** – For taxable years beginning on or after January 1, 2023, and before January 1, 2029, you may not report business purchases subject to use tax on your income tax return if you make more than \$10,000 in purchases subject to use tax (excluding vehicles, vessels, and aircraft) per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax. For other use tax requirements, see specific line instructions for Form 540 2EZ, line 26 and R&TC Section 6225.

**Voter Registration Information** – For taxable years beginning on or after January 1, 2022, we added a Voter Registration Information checkbox on the tax return. For more information, see specific line instructions for Form 540 2EZ, Voter Information section.

**Timeliness Penalty Abatement** – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if certain conditions are met. For more information, see specific line instructions for Form 540 2EZ, Paying Your Taxes section, and R&TC Section 19132.5.

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**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the FTB to identify the dependent. For more information, get form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit.

Taxpayers may amend their tax return beginning with taxable year 2018 to claim the dependent exemption credit. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information on how to amend your tax returns, see “Instructions for Filing a 2025 Amended Return.”

**No-cost or Low-cost Health Care Coverage Information** – For taxable years beginning on or after January 1, 2023, we added a health care coverage information question on the tax return. If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540 2EZ, Side 4. See specific line instructions for Form 540 2EZ, Health Care Coverage Information section.

**Minimum Essential Coverage Individual Mandate** – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage, also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month during the taxable year will be subject to a penalty unless they qualify for an exemption. For more information, see specific line instructions for Form 540 2EZ, line 27, or get form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty.

**Federal Earned Income Credit (EIC)** – Go to the Internal Revenue Service (IRS) website at [irs.gov/taxtopics](https://irs.gov/taxtopics) and choose topic **601**, get the federal income tax booklet, or go to [irs.gov](https://irs.gov) and search for **eitc assistant**.

**Improper Withholding on Severance Paid to Veterans** – The federal Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

**Registered Domestic Partners (RDPs)** – 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.

*(continued on next page)*

# 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>Married/RDP filing jointly</li> <li>Head of household</li> <li>Qualifying surviving spouse/RDP</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 years of age or older and claim the senior exemption. If your (or your spouse's/RDP's) 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025.</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 interest, dividends, and pensions</li> <li>Taxable scholarship and fellowship grants (only if reported on federal Form(s) W-2)</li> <li>Unemployment compensation (reported on federal Form 1099-G)</li> <li>Capital gains from mutual funds (reported on federal Form 1099-DIV, box 2a only)</li> <li>Paid Family Leave Insurance</li> <li>U.S. social security benefits</li> <li>Tier 1 and Tier 2 railroad retirement payments</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 surviving spouse/RDP)</li> </ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, interest, dividends, pensions, and capital gains from mutual funds.</p>		
<b>Adjustments to Income</b>	No adjustments to total income, such as student loan interest deduction, IRA deduction, etc.		
<b>Deduction</b>	Standard deduction only. If you use the modified standard deduction for dependents, see Note below.		
<b>Payments</b>	Only withholding shown on federal Form(s) W-2 and 1099-R		
<b>Exemptions</b>	<ul style="list-style-type: none"> <li>Personal exemption (see Note below)</li> <li>Up to three dependent exemptions</li> <li>Senior exemption</li> </ul>		
<b>Credits</b>	<ul style="list-style-type: none"> <li>Nonrefundable Renter's Credit</li> <li>Refundable California Earned Income Tax Credit</li> <li>Refundable Young Child Tax Credit</li> <li>Refundable Foster Youth Tax Credit</li> </ul>		

**Note:** You cannot use Form 540 2EZ if you can be claimed as a dependent and **any** of the following are true:

- You have a dependent of your own.
- You are single and your total income is less than or equal to \$18,956.
- You are married/RDP filing jointly or a qualifying surviving spouse/RDP and your total income is less than or equal to \$37,862.
- You are head of household and your total income is less than or equal to \$26,762.
- You are required to use a modified standard deduction for dependents. See Frequently Asked Questions, question 1, Do I have to file?

If you do not qualify, go to [fb.ca.gov](http://fb.ca.gov) for information about **CalFile** and **e-file** or download and print Form 540, California Resident Income Tax Return, at [fb.ca.gov/forms](http://fb.ca.gov/forms).

If you are a nonresident or part-year resident, get Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Automated Phone Service", or go to [fb.ca.gov/forms](http://fb.ca.gov/forms).

## Steps to Determine Filing Requirement

**Step 1:** Is your gross income (all income you received in the form of money, goods, property, and services from all sources that are not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

**Step 2:** Is your adjusted gross income (federal adjusted gross income from all sources reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, you do not have a filing requirement. If you do not have a filing requirement, you must file a tax return to claim your withholding. You may be eligible for the federal Earned Income Credit; for more information, see Other Important Information section.

On 12/31/25, my filing status was:	<b>and on 12/31/25, my age was: (If your 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025.)</b>	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household (Get FTB Pub. 1540, California Head of Household Filing Status.)	Under 65 65 or older	22,941 30,591	38,774 42,466	50,649 51,966	18,353 26,003	34,186 37,878	46,061 47,378
Married/RDP filing jointly (The income of both spouses/RDPs must be combined.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	45,887 53,537 61,187	61,720 65,412 73,062	73,595 74,912 82,562	36,711 44,361 52,011	52,544 56,236 63,886	64,419 65,736 73,386
Qualifying surviving spouse/RDP	Under 65 65 or older		38,774 42,466	50,649 51,966		34,186 37,878	46,061 47,378
<b>Dependent of another person –</b> Any filing status	Any age	More than your standard deduction, see Frequently Asked Questions, question 1.					

# 2025 Instructions for Form 540 2EZ

## California Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2025**, and the California Revenue and Taxation Code (R&TC).

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

Determine if you qualify to use Form 540 2EZ, California Resident Income Tax Return. See "Qualifying to Use Form 540 2EZ" in this booklet.

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

- You file a joint tax return and either spouse/RDP was a nonresident in 2025. Use Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. This form is available online at [fb.ca.gov/forms](http://fb.ca.gov/forms) or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Form 540 online at [fb.ca.gov/forms](http://fb.ca.gov/forms) or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.
- You made estimate payments or have an estimated tax payment transfer from 2024.
- You have real estate or other withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement, or Form 593, Real Estate Withholding Statement.

**Note:** The lines on Form 540 2EZ are numbered with gaps in the line number sequence. For example, line 14 and line 15 do not appear on Form 540 2EZ, so the line number that follows line 13 on Form 540 2EZ is line 16.

**Caution:** Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the Franchise Tax Board (FTB) and Side 5 must be signed.

If you need to amend your California resident income tax return, complete an amended Form 540 2EZ and check the box at the top of Form 540 2EZ indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540 2EZ. For specific instructions, see "Instructions for Filing a 2025 Amended Return" in this booklet.

Social security benefits and unemployment compensation may be taxable for federal tax purposes but are **not** taxable for California tax purposes, and are not reported on Form 540 2EZ.

### Specific Line Instructions

#### Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of the form.

#### Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

#### Additional Information

Use the Additional Information field for "In-Care-Of" name and other supplemental address information only.

#### Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

#### Date of Birth (DOB)

Enter your DOB (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

#### Prior Name

If you or your spouse/RDP filed your 2024 tax return under a different last name, write the last name **only** from the 2024 tax return.

### Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSN in the spaces provided. If you file a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

### Principal Residence

If you are under 18 years old or have not filed a California resident income tax return in the prior year, then leave the county and principal/physical address fields blank.

Only complete this section if you are age 18 or older and you have filed a California resident income tax return in the prior year.

- **County** – Enter the county where you have your principal/physical residence on the date that you file your Form 540 2EZ. If you reside in a foreign country at the time of filing, leave the county field blank.
- If your principal/physical residence address at the time of filing is the same as the address you provided at the top of this form, check the box provided on this line.
- If your principal/physical residence address at the time of filing is different from the address at the top of this form, provide the address of your principal/physical residence in the spaces provided.
- If you reside in a foreign country at the time of filing, enter the city, province or state, and country in the city field. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

### Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you. If your California filing status is different from your federal filing status, check the box above the filing status.

#### Filing Status Checklist

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

#### Exception:

Registered domestic partners (RDPs) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

#### Single

You are single if **any** of the following was true on December 31, 2025:

- 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 a surviving spouse before January 1, 2025, and did not remarry or enter into another RDP in 2025 (see Qualifying Surviving Spouse/RDP).

#### 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, 2025, even if you did not live with your spouse/RDP at the end of 2025.
- Your spouse/RDP died in 2025 and you did not remarry or enter into another RDP in 2025.
- Your spouse/RDP died in 2026 before the 2025 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.

## Instructions: Form 540 2EZ

### Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2025.
- You paid more than one-half the cost of keeping up your home for the year in 2025.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the head of household filing status was determined. If you do not attach a completed form FTB 3532 to your tax return, we will deny your Head of Household filing status. For more information about the Head of Household filing requirements, go to [fb.ca.gov](http://fb.ca.gov) and search for **hoh**. To get form FTB 3532, see "Automated Phone Service" or go to [fb.ca.gov/forms](http://fb.ca.gov/forms).

### Qualifying Surviving Spouse/RDP

You are a qualifying surviving spouse/RDP if **all** of the items below apply:

- Your spouse/RDP died in 2023 or 2024, and you did not remarry or enter into another RDP in 2025.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2025:
  - The child had gross income of \$5,200 or more;
  - The child filed a joint return, or
  - You could be claimed as a dependent on someone else's return.
- If the child isn't claimed as your dependent, enter the child's name in the entry space under the "Qualifying surviving spouse/RDP" filing status.
- This child lived in your home for all of 2025. 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 their tax return, even if they choose not to, and your total income is less than or equal to the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Form 540 online at [fb.ca.gov/forms](http://fb.ca.gov/forms) or file online through **CalFile** or **e-file**.

Single	\$18,956
Married/RDP filing jointly or Qualifying surviving spouse/RDP	\$37,862
Head of Household	\$26,762

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

Single..... \$ 5,256

Married/RDP filing jointly, head of household,  
or qualifying surviving spouse/RDP ..... \$ 10,962

### CalFile – California's free, fast, easy, and secure e-file option

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.

If you are married or in an RDP and file a joint return, you can be claimed as a dependent on someone else's return if you file the joint return only to claim a refund of withheld income tax or estimated tax paid.

### Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 years of age or older, enter 1; if both are 65 years of age or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025.

### Line 8 – Dependents

You must enter the first name, last name, SSN or ITIN, and relationship of each of the dependents you are allowed to claim.

If you claim more than three dependents, get Form 540 online at [fb.ca.gov/forms](http://fb.ca.gov/forms) or file online through **CalFile** or **e-file**.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write "no id" in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540 2EZ, write "no id" in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for "Other" on Part II, line 1, and write the explanation "Claim dependent exemption credit with no id and form FTB 3568 is attached" on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2025 tax return, they may amend their 2025 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2025 and you do not have an SSN or an ITIN for the child, write "Died" in the SSN field and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

**Do you have Child and Dependent Care Expenses?** If so, you may qualify for a credit. For more information, get form FTB 3506, Child and Dependent Care Expenses Credit. The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ.**

### Line 9 – Total Wages

Enter the amount from federal Form W-2, Wage and Tax Statement, box 16. If you have more than one federal Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2, box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Form 540 or Form 540NR at [fb.ca.gov/forms](http://fb.ca.gov/forms) or file online through **CalFile** or **e-file**.

## Line 10 – Total Interest Income

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

**✓ Tip** Do not include amounts shown on federal Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

## Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Form 540 at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or file online through CalFile or e-file.

## Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For more information regarding California tax treatment of distributions from pension plans, annuities, or individual retirement arrangements, get FTB Pub. 1005, Pension and Annuity Guidelines. If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ. Get Form 540 at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or e-file.

## Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received federal Form 1099-DIV, Dividends and Distributions, with an amount in box 2a.
- The federal Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ. Get Form 540 at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or e-file.

## Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

If you did not check the box on line 6, follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent

exemption credits. There are three different tables. Make sure you use the correct table. If your filing status is:

Single	Go to page 23
Married/RDP filing jointly or Qualifying surviving spouse/RDP	Go to page 29
Head of Household	Go to page 40

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

### 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:

- Single, go to page 23.
- Married/RDP filing jointly or Qualifying surviving spouse/RDP, go to page 29.
- Head of household, go to page 40.

1. \_\_\_\_\_

2. • If single or head of household, enter \$153.

- If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$306.
- If married/RDP and only one spouse/RDP can be claimed, enter \$153.
- If qualifying surviving spouse/RDP, enter \$306.

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 \$153. If you entered 2 in the box on line 7, enter \$306.

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. Complete the "Nonrefundable Renter's Credit Qualification Record" included in this booklet to see if you qualify.

## Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., box 14. If you have more than one federal Form W-2, add all amounts shown in box 17. If you have more than one federal Form 1099-R, add all amounts shown in box 14. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

## Line 23a – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 20.

## Line 23b – Young Child Tax Credit (YCTC)

Enter your Young Child Tax Credit from form FTB 3514, line 28.

## Line 23c – Foster Youth Tax Credit (FYTC)

Enter your Foster Youth Tax Credit from form FTB 3514, line 39.

## Use Tax

### Line 26 – Use Tax

You are required to enter a number on this line. If the amount due is zero, you must check the applicable box to indicate that you either owe no use tax, or you paid your use tax obligation directly to the California Department of Tax and Fee Administration.

You may owe use tax if you made purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where California sales or use tax was not paid and you used those items in California.

If you have questions about whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov), or call its Customer Service Center at 1.800.400.7115 (TTY:711) (for hearing and speech disabilities).

Some taxpayers are required to report business purchases subject to use tax directly to the California Department of Tax and Fee Administration. However, they may report certain personal purchases subject to use tax on the FTB income tax return.

You may not report business purchases subject to use tax on your income tax return if you:

- Have or are required to hold a California seller's permit.
- Make more than \$10,000 in purchases subject to use tax (excluding vehicles, vessels, and aircraft) per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax.
- Are otherwise registered or required to be registered with the California Department of Tax and Fee Administration to report use tax.

**Note:** You may not report use tax on your income tax return for certain types of transactions. These types of transactions are described below in the instructions.

The Use Tax Worksheet and Estimated Use Tax Lookup Table will help you determine how much use tax to report. If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the California Department of Tax and Fee Administration. For information on how to report use tax directly to the California Department of Tax and Fee Administration, go to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov) and type “**Find Information About Use Tax**” in the search bar.

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

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

### Use Tax Worksheet

You must use the Use Tax Worksheet to calculate your use tax liability, if any of these apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax, rather than based on an estimate.
- You owe use tax on any item purchased for use in a trade or business and you are not registered or required to be registered with the California Department of Tax and Fee Administration to report sales or use tax.
- You owe use tax on purchases of individual items with a purchase price of \$1,000 or more each.

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

**Example 2:** You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from out-of-state retailers that did not collect tax. Although the total price of all the items is \$1,050, the price of each item is less than \$1,000. Since none of these individual items are \$1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Lookup Table.

If you have a combination of individual non-business items purchased for \$1,000 or more each, and/or items purchased for use in a trade or business in addition to individual, non-business items purchased for less than \$1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more plus all items purchased for use in a trade or business.
- Use the Estimated Use Tax Lookup Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on Line 26.

**Example 3:** The total price of the items you purchased from out-of-state retailers that did not collect use tax is \$2,300, which includes a \$1,000 television, a \$900 painting, and a \$400 table for your living room.

- You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet, or
- You may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for the painting and table by using the Estimated Use Tax Lookup Table, then add the amounts and report the total use tax on Line 26.

### Use Tax Worksheet (See instructions below)

#### Use whole dollars only

1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of items with a purchase price of \$1,000 or more plus items purchased for use in a trade or business not registered with the California Department of Tax and Fee Administration. .... \$ \_\_\_\_\_.00
2. Enter the applicable sales and use tax rate. .... \_\_\_\_\_
3. Multiply Line 1 by the tax rate on Line 2. Enter result here ..... \$ \_\_\_\_\_.00
4. If you choose to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Estimated Use Tax Lookup Table. If all of your purchases are included in Line 1, enter -0-... \$ \_\_\_\_\_.00
5. Add Lines 3 and 4. This is your total use tax ..... \$ \_\_\_\_\_.00
6. Enter any sales or use tax you paid to another state for purchases included on Line 1. See worksheet instructions below ..... \$ \_\_\_\_\_.00
7. Subtract Line 6 from Line 5. This is the total use tax due. Enter the amount due on Line 26. 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 subject to sales tax if purchased from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, you may visit the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that corresponds with the tax return you are filing.
- If you traveled to a foreign country and hand-carried items back to California, generally use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less an \$800 per person exemption. For the hand carried items, you should report the amount of purchases in excess of the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier. For goods sent or shipped, you should report the entire amount of the purchases.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the California Department of Tax and Fee Administration.

**Note:** You cannot report the following types of purchases on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to your customers.
- Cigarettes and tobacco products when the purchaser is registered with the California Department of Tax and Fee Administration as a cigarette and/or tobacco products consumer.

#### Worksheet, Line 2, Sales and Use Tax Rate

Enter the sales and use tax rate applicable to the place in California where the property was used, stored, consumed, or given away. To find your sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov) and type "**City and County Sales and Use Tax Rates**" in the search bar. You may also call their Customer Service Center at 800.400.7115 (TTY:711) (for hearing and speech disabilities).

#### Worksheet, Line 6, Credit for Tax Paid to Another State

This is a credit for tax paid to other states on purchases reported on Line 1. You cannot claim a credit for more than the amount of use tax that is imposed on your use of property in this state. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

#### Estimated Use Tax Lookup Table

You may use the Estimated Use Tax Lookup Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on all your purchases. Simply include the use tax liability that corresponds to your California Adjusted Gross Income (found on Line 16) and enter it on Line 26. You will not be assessed additional use tax on the individual non business items you purchased for less than \$1,000 each.

You may not use the Estimated Use Tax Lookup Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for \$1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than \$1,000 each and purchases of individual non-business items for \$1,000 or more.

Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$1
\$10,000 to \$19,999	\$1
\$20,000 to \$29,999	\$2
\$30,000 to \$39,999	\$3
\$40,000 to \$49,999	\$4
\$50,000 to \$59,999	\$5
\$60,000 to \$69,999	\$6
\$70,000 to \$79,999	\$7
\$80,000 to \$89,999	\$8
\$90,000 to \$99,999	\$9
\$100,000 to \$124,999	\$11
\$125,000 to \$149,999	\$14
\$150,000 to \$174,999	\$16
\$175,000 to \$199,999	\$19
More than \$199,999 – Multiply AGI by 0.010% (x 0.00010)	

Enter your use tax liability on Line 4 of the worksheet, or if you are not required to use the worksheet, enter the amount on Line 26 of your income tax return.

#### ISR Penalty

#### Line 27 – Individual Shared Responsibility (ISR) Penalty

Check the box on Form 540 2EZ, line 27, if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2025. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on Form 540 2EZ, line 27, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

#### Overpaid Tax/Tax Due

#### Line 32 – Overpaid Tax

If the amount on line 30 is more than the amount on line 21, your payments and credits are more than your tax. Subtract the amount on line 21 from line 30. Enter the result on line 32.

**Refund Intercept** – The FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller's Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. The FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and the FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **interagency intercept collection**.

**Line 33 – Tax Due**

If the amount on line 30 is less than the amount on line 21, subtract the amount on line 30 from the amount on line 21. Enter the result on line 33. 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. Get this form from your employer or by calling EDD at 888.745.3886. Download the DE 4 at [edd.ca.gov](http://edd.ca.gov) or to use the online calculator to estimate your federal withholding, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Certificate.

If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

**Contributions**

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 3 and Side 4. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection**

**Fund/Parks Pass Purchase.** To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, the 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 taxable year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Line 34 – Total Contributions**

Add amounts in code 400 through code 449. Enter the result on line 34.

**Line 35 – Amount You Owe**

If you do not have an amount on line 32, add the amount on line 29, line 31, line 33, and line 34. Enter the result on line 35.

If you have an amount on line 32 and the amount on line 34 is more than line 32, subtract line 32 from line 34. Enter the difference on line 35.

**Paying Your Taxes**

You must pay 100% of the amount you owe by April 15, 2026, to avoid interest and penalties. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.) Notably, effective for taxable years beginning on or after January 1, 2022, you may request a one-time abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due. Additionally, 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 tax return. However, the imposition of interest is mandatory. 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 near the end of the Direct Deposit instructions to find your bank information. Your tax preparation software will offer this option.

**Web Pay**

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. For more information, go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay).

**Credit Card**

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with ACI Payments, Inc. (formerly Official Payments) to offer you this service. ACI Payments, Inc. charges a convenience fee based on the amount of your payment.

Go to the ACI Payments, Inc. website at [officialpayments.com](http://officialpayments.com) and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. provides customer assistance at 800.487.4567 Monday through Friday, 6 a.m. to 4 p.m. PST.

Payment Date: \_\_\_\_\_

Confirmation Number: \_\_\_\_\_

**Check or Money Order**

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and "2025 Form 540 2EZ" on the check or money order. Enclose, but **do not** staple your check or money order to the tax return.

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

**e-file:** If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

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

**Request Monthly Installments**

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement**. To submit your request by mail, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) to download and print form FTB 3567 or call 800.338.0505, and follow the recorded instructions. Enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

**Line 36 – Refund or No Amount Due**

Did you report an amount on line 34?

**No** Enter the amount from line 32 on line 36. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540 2EZ requesting the refund.

**Yes** If the amount on line 34 is:

- Less than the amount on line 32, subtract line 34 from line 32 and enter the difference on line 36. This is your refund amount.
- More than the amount on line 32, enter zero on line 36.

## Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. 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 near the end of the Direct Deposit instructions.

Individual taxpayers may request that their 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. When filing an original return, the total of line 37 and line 38 must equal the total amount of your refund on line 36. If line 37 and line 38 do not equal line 36, the FTB will issue a paper check.

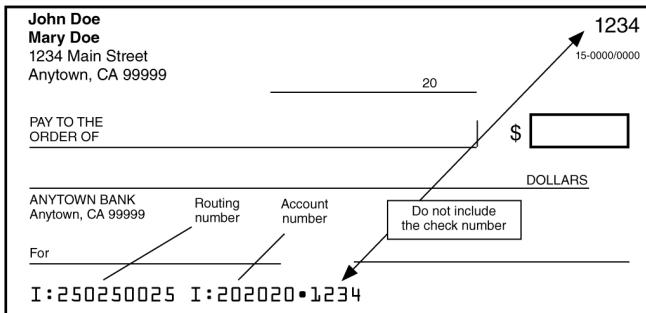
When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 does not equal Schedule X, line 11, the FTB will issue a paper check.

**Adjusted Refunds** – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **direct deposit**.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Prior to depositing the refund, the FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return.

Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



**Direct Deposit for CalABLE Account** – If you have an eligible disability, you may contribute your refund to a tax-advantaged CalABLE account while protecting eligibility for public benefits. Please visit [calable.ca.gov](http://calable.ca.gov) for instructions.

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit [scholarshare529.com](http://scholarshare529.com) for instructions.

## Voter Information

**Voter Registration Information** – To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

For information on voter registration, check the box on Form 540 2EZ, Side 4, and go to the California Secretary of State website at [sos.ca.gov/elections](http://sos.ca.gov/elections) or see “Voting Is Everybody’s Business” section on the Additional Information page included in this booklet.

## Health Care Coverage Information

If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540 2EZ, Side 4. If you check the “Yes” box, you, and your spouse/RDP, if filing a joint tax return, authorize the FTB to share limited information from your tax return with Covered California (the state agency that provides Californians with access to affordable health insurance) for their outreach and enrollment efforts. Limited information that will be shared include the following:

- Taxpayer name, or in the case of taxpayers filing a joint tax return, the names of both spouses or registered domestic partners.
- Full mailing address listed on the tax return.
- Number and age of household dependents.
- Gross Income.

## Organ Donor Election Consent Information

By checking the applicable box and signing the tax return, you are registering as an organ and tissue donor and agree to the recovery of organs and tissues after your death. Registering as a donor will not affect your medical treatment in any way. Unless the donor is under 18 years of age, your decision does not need approval from anyone. If you are under 18 years old, you can register, and your parents or legal guardian will make the final donation decision. You agree that the Franchise Tax Board can electronically send your full name, home or mailing address, date of birth, and last four digits of your social security number to Donate Life California.

Registering as an organ donor allows individuals to help others through the gift of organ, eye, and tissue donation. Anyone is a potential organ donor regardless of age or medical conditions. As an organ donor, your gift will be used to help others through transplantation, therapy, research and/or education. The Donate Life California Registry is a confidential database.

The individual's written consent to have their information shared with Donate Life California shall be valid for one year from the date the return is signed. It may take up to 30-45 days for individual information to appear on Donate Life California's website registry.

The FTB does not have access to or maintain enrollment information.

Contact Donate Life California at [donateLIFEcalifornia.org](http://donateLIFEcalifornia.org) or 866.797.2366 to get more information about donation and to:

- Add or remove your name from the registry
- Provide Donate Life California with your email address
- Limit your donation to specific organs or tissues (e.g., lungs, kidney, heart)
- Decide how your organ and tissue donation will be used (e.g., transplants or research)

## Sign Your Tax Return

Sign your tax return on Side 5. If you file a joint tax return, your spouse/RDP must also sign it. If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See “Innocent Joint Filer Relief” under Additional Information section for more information.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information, the FTB will be able to provide you better customer service.

## Paid Preparer’s Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and print the paid preparer’s name, phone number, identification number, and complete the applicable paid preparer information on Side 5. 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 2025 tax return with the FTB, check the “Yes” box in the signature area of your tax return. Also, print the designee’s name and telephone number.

If you check the “Yes” box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee’s authorization, go to [fb.ca.gov/poa](http://fb.ca.gov/poa).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2026 tax return. This is April 15, 2027, 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.

## Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows an **amount due**:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

Mail your tax return to the following address if your tax return shows a **refund, or no amount due**:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

## Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, enclose, but **do not** staple, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return. Include California supporting forms and schedules behind Side 5 of Form 540 2EZ.

**Do not** enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

**Caution:** Form 540 2EZ has five sides. When filing Form 540 2EZ, you must send all five sides to the FTB and Side 5 must be signed.

# Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The tax software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. You can claim the nonrefundable Renter's Credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partnership (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. **Do not mail this record. Keep with your tax records.**

## 1. Were you a resident of California for the entire year in 2025?

Military personnel: If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident during 2025 and is otherwise qualified.

**YES.** Go to question 2.

**NO.** Stop here. File Form 540NR. Go to [fb.ca.gov/forms](http://fb.ca.gov/forms) for more information regarding this form.

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

- \$53,994 or less if single; or
- \$107,988 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP?

**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 2025, 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 2025?

**NO.** Go to question 6.

**YES.** Go to question 5.

## 5. For more than half the year in 2025, 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 2025?

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 2025?

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 2025?

**YES.** Go to question 11.

**NO.** Go to question 9.

## 9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2025?

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 2025?

**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 surviving spouse/RDP, 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 2025, which qualified you for this credit.

Street Address

City, State, and ZIP Code

Dates Rented in 2025 (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 \_\_\_\_\_

# 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 [fb.ca.gov](http://fb.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, 2026, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$306 or \$153 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

**Code 401, Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information, go to [cdph.ca.gov](http://cdph.ca.gov) and search for **Alzheimer**.

**Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program** – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund** – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to [cbcpr.org](http://cbcpr.org). Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters' Memorial Voluntary Tax Contribution Fund** – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

**Code 407, Emergency Food for Families Voluntary Tax Contribution Fund** – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**Code 408, California Peace Officer Memorial Foundation Voluntary Tax Contribution 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 413, California Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

**Code 422, School Supplies for Homeless Children Voluntary Tax Contribution Fund** – Contributions will be used to provide school supplies and health-related products to homeless children.

**Code 423, State Parks Protection Fund/Parks Pass Purchase** –

Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195, the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass](http://parks.ca.gov/annualpass) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to community

organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

**Code 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund** – Contributions will be used to fund programs designed to prevent and eliminate cat and dog homelessness, including spay and neuter programs.

**Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund** – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

**Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund** – Contributions will be used to support the rehabilitation of injured, sick, or orphaned native wildlife and for wildlife conservation education.

**Code 445, Mental Health Crisis Prevention Voluntary Tax Contribution Fund** – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist and engage safely with persons living with mental illness.

**Code 447, California ALS Research Network Voluntary Tax Contribution Fund** – Contributions will be used to support the collaboration of clinicians, scientists, and academic and industry research organizations relating to the cure, screening, and treatment of amyotrophic lateral sclerosis (ALS).

**Code 448, California Pediatric Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to support research relating to the cure, screening, and treatment of pediatric cancers.

**Code 449, Parkinson's Disease Research Voluntary Tax Contribution Fund** – Contributions will be used to support the Richard Paul Hemann Parkinson's Disease Program.

# Additional Information

## 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. For more information, get FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers.

## Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint tax return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or are no longer living with your spouse/RDP, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at [ftb.ca.gov/forms](http://ftb.ca.gov/forms), or by calling 916.845.7072, Monday through Friday from 8 a.m. until 5 p.m., except holidays.

## California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases of merchandise for use in California from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the California Department of Tax and Fee Administration, you may be able to report and pay the use tax due on your state income tax return. See the information below and the instructions for Line 26 of your income tax return.

In general, you must pay California use tax on purchases of merchandise for use in California made from out-of-state sellers, for example, by telephone, over the Internet, by mail, or in person.

You must pay California use tax on taxable items if:

- The seller does not collect California sales or use tax, and
- You use, gift, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax on the purchase.

However, not all purchases require you to pay use tax. For example, you would include purchases of clothing, but not exempt purchases of food products or prescription medicine.

For more information on nontaxable and exempt purchases, you may refer to Publication 61, Sales and Use Taxes: Tax Expenditures, on the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

For information about California use tax, please refer to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov) and type "Find Information About Use Tax" in the search bar.

Complete the "Use Tax Worksheet" or use the "Estimated Use Tax Lookup Table", in the instructions for Line 26, Use Tax, in this booklet, to calculate the amount due.

**Extensions to File.** If you request an extension to file your income tax return, wait until you file your tax return to report your purchases subject to use tax and make your use tax payment.

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

**Application of Payments.** For purchases made during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest.

**Changes in Use Tax Reported.** Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original return, contact the California Department of Tax and Fee Administration.

For assistance with your use tax questions, go to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov) or call their Customer Service Center at 800.400.7115 (TTY:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at [ftb.ca.gov](http://ftb.ca.gov).

## Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800.345.VOTE** or simply register online at [RegisterToVote.ca.gov](http://RegisterToVote.ca.gov). For more information about how and when to register to vote, visit [sos.ca.gov/elections](http://sos.ca.gov/elections).

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

## Write To Us

If you write to us, be sure your letter includes your SSN or ITIN, 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 10 weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on your return.

# Instructions for Filing a 2025 Amended Return

## Important Information

**Protective Claim** – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state's taxing agency, litigation is pending or where a final determination by the IRS is pending, check box for "Protective claim for refund" on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

**Do not** attach your previously filed return to your amended return.

**Do not** file an amended return to correct your SSN, name, or address, instead, call or write us. See "Contacting the Franchise Tax Board" for more information.

**Use Tax** – **Do not** amend your return to correct a use tax error reported on your original tax return. Enter the amount from your original return. The

California Department of Tax and Fee Administration (CDTFA) administers this tax. Refer all questions or requests relating to use tax to the CDTFA at [cdtfa.ca.gov](http://cdtfa.ca.gov) or call **800.400.7115**.

**Voluntary Contributions** – You cannot amend voluntary contributions. Enter the amount from your original return.

**Direct Deposit** – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540 2EZ through line 36. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540 2EZ and will be entered on line 37 and line 38. The total of the amended Form 540 2EZ, line 37 and line 38 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540 2EZ, line 37 and line 38 does not equal Schedule X, line 11, the FTB will issue a paper check.

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 8, Dependents, on Form 540 2EZ. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim dependent exemption credit, complete an amended Form 540 2EZ, and write “no id” in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for “Other” on Part II, line 1, and write the explanation “Claim dependent exemption credit with no id and form FTB 3568 is attached” on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2025 tax return, you may amend the 2025 tax return following the same procedure used to amend your previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

## Purpose

Use Form 540 2EZ to amend your original or previously filed California resident income tax return. Check the box at the top of Form 540 2EZ indicating AMENDED return. Submit the completed amended Form 540 2EZ and Schedule X along with all required schedules and supporting forms.

## When to File

Generally, if you filed federal Form 1040-X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

### California Statute of Limitations

#### Original tax return was filed on or before April 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

#### Original tax return was filed within the extension period (April 15th – October 15th):

If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

#### Original tax return was filed after October 15th:

If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

**If you are filing your amended tax return after the normal statute of limitation period** (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

**If you are filing your amended return in response to a billing notice you received**, you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at [ota.ca.gov](http://ota.ca.gov) or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box l for “Informal claim” on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

### Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are

considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You are not considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

## Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540 2EZ and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment.

**Note:** Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

## Children With Unearned Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child’s tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

## Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, do not file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

For telephone assistance, see General Phone Service at the end of this booklet.

## Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

**Changing Your Filing Status** – If you changed your filing status on your federal amended tax return, also change your filing status for California.

**Married/RDP Filing Jointly to Married/RDP Filing Separately** – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

**Exception:** A married couple who meets the exception for filing a separate tax return may change from joint to separate tax returns after the due date of the tax return. Get the instructions for Form 540 for more information.

**Filing Separate Tax Returns to Married/RDP Filing Jointly** – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or in an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540 2EZ instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

**2025 California Resident Income Tax Return****540 2EZ**

Check here if this is an AMENDED return.

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

Date of Birth	Your DOB (mm/dd/yyyy) <input type="text"/>	Spouse's/RDP's DOB (mm/dd/yyyy) <input type="text"/>
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Prior Name	Your prior name (see instructions) <input type="text"/>	Spouse's/RDP's prior name (see instructions) <input type="text"/>
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Principal Residence	Enter your county at time of filing (see instructions) <input type="text"/>	
	If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . <input type="checkbox"/>	
	If not, enter below your principal/physical residence address at the time of filing.	
	Street address (number and street) (If foreign address, see instructions.) <input type="text"/>	Apt. no./ste.no. <input type="text"/>
City <input type="text"/>	State <input type="text"/> ZIP code <input type="text"/>	

Filing Status	If your California filing status is different from your federal filing status, check the box here . . . . . <input type="checkbox"/>	
	Check the box for your filing status. Check only one. See instructions.	
	1 <input type="checkbox"/> Single	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income)	See instructions. <input type="text"/>
4 <input type="checkbox"/> Head of household. <b>STOP!</b> See instructions.		
6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instructions . . . . . <input type="checkbox"/> ● 6 <input type="checkbox"/>		

<p>Your name: <input type="text"/></p> <p><b>Exemptions</b></p>	<p>Your SSN or ITIN: <input type="text"/></p>																																			
<p><b>7 Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions . . . ● 7 <input type="checkbox"/></p> <p><b>8 Dependents: (Do not include yourself or your spouse/RDP)</b> Enter number of dependents here. . . . . ● 8 <input type="checkbox"/></p>																																				
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<p>If line 26 is zero, check if: <input type="radio"/> <input type="checkbox"/> No use tax is owed. <input type="radio"/> <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.</p>																																				

Your name:			Your SSN or ITIN:																																
ISR Penalty	<b>27</b> If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.....	<input checked="" type="checkbox"/> <input type="checkbox"/>																																	
	If you did not check the box, see instructions.																																		
	Individual Shared Responsibility (ISR) Penalty. See instructions .....	<b>● 27</b>	<input type="text"/> .00																																
	<b>28</b> Payments balance. If line 25 is more than line 26, subtract line 26 from line 25.....	<b>● 28</b>	<input type="text"/> .00																																
	<b>29</b> <b>Use Tax balance.</b> If line 26 is more than line 25, subtract line 25 from line 26.....	<b>● 29</b>	<input type="text"/> .00																																
	<b>30</b> Payments after Individual Shared Responsibility Penalty. If line 28 is more than line 27, subtract line 27 from line 28. ....	<b>● 30</b>	<input type="text"/> .00																																
	<b>31</b> Individual Shared Responsibility Penalty balance. If line 27 is more than line 28, subtract line 28 from line 27. ....	<b>● 31</b>	<input type="text"/> .00																																
	<b>32</b> Overpaid tax. If line 30 is more than line 21, subtract line 21 from line 30.....	<b>● 32</b>	<input type="text"/> .00																																
	<b>33</b> Tax due. If line 30 is less than line 21, subtract line 30 from line 21. See instructions. ....	<b>● 33</b>	<input type="text"/> .00																																
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Your name: \_\_\_\_\_

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

Contributions

Mental Health Crisis Prevention Voluntary Tax Contribution Fund ..... ● 445 ..... .00  
California ALS Research Network Voluntary Tax Contribution Fund ..... ● 447 ..... .00  
California Pediatric Cancer Research Voluntary Tax Contribution Fund ..... ● 448 ..... .00  
Parkinson's Disease Research Voluntary Tax Contribution Fund ..... ● 449 ..... .00  
**34** Add amounts in code 400 through code 449. This is your total contribution ..... ● 34 ..... .00

Amount You Owe

**35 AMOUNT YOU OWE.** Add line 29, line 31, line 33, and line 34. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD**  
**PO BOX 942867**  
**SACRAMENTO CA 94267-0001** ..... ● 35 ..... .00

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

Direct Deposit (Refund Only)

**36 REFUND OR NO AMOUNT DUE.** Subtract line 34 from line 32. See instructions.

Mail to: **FRANCHISE TAX BOARD**  
**PO BOX 942840**  
**SACRAMENTO CA 94240-0001** ..... ● 36 ..... .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 36) is authorized for direct deposit into the account shown below:

● Routing number \_\_\_\_\_  
● Type \_\_\_\_\_  
     Checking       Savings  
● Account number \_\_\_\_\_  
● 37 Direct deposit amount \_\_\_\_\_ .00

The remaining amount of my refund (line 36) is authorized for direct deposit into the account shown below:

● Routing number \_\_\_\_\_  
● Type \_\_\_\_\_  
     Checking       Savings  
● Account number \_\_\_\_\_  
● 38 Direct deposit amount \_\_\_\_\_ .00

Voter Info.  
Health Care Coverage Info.

For voter registration information, check the box and go to [sos.ca.gov/elections](http://sos.ca.gov/elections). See instructions .....

Do you want information on no-cost or low-cost health care coverage?  
By checking the "Yes" box, you authorize the Franchise Tax Board to share limited  
information from your tax return with Covered California. See instructions .....  Yes  No

(continued on next page)

Your name: [Redacted]

Your SSN or ITIN: [Redacted]

Organ Donor Election

By checking the applicable box you authorize written consent for Donate Life California to enroll you in the Donate Life California Organ and Tissue Donor Registry, and for the Franchise Tax Board to share limited information from your tax return with Donate Life California.

If your individual information has changed since the last time you filed a tax return, and are already registered with Donate Life California, re-checking the box will send your most updated individual information to Donate Life California. If you do not check the box, Donate Life California will not enroll you in the registry at this time.

To remove your name from the registry contact Donate Life California directly. For more information, see the Consent Language in the instructions.

Primary taxpayer

Spouse/RDP  
(if joint tax return)

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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

Your signature [Redacted]

Date [Redacted]

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

**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.  
[Redacted]

Preferred phone number  
[Redacted]

Print paid preparer's name  
[Redacted]

Paid preparer's phone number  
[Redacted]

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

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

PTIN  
[Redacted]

Firm's address  
[Redacted]

Firm's FEIN  
[Redacted]

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

Print Third Party Designee's Name  
[Redacted]

Telephone Number  
[Redacted]

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**Visit our website:**

**ftb.ca.gov**

# 2025 California 2EZ Table

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

**Single**

This table gives you credit of \$5,706 for your standard deduction, \$153 for your personal exemption credit, and \$475 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	18,956	0	0	0	0
18,957	19,056	2	0	0	0
19,057	19,156	4	0	0	0
19,157	19,256	6	0	0	0
19,257	19,356	8	0	0	0
19,357	19,456	10	0	0	0
19,457	19,556	12	0	0	0
19,557	19,656	14	0	0	0
19,657	19,756	16	0	0	0
19,757	19,856	18	0	0	0
19,857	19,956	20	0	0	0
19,957	20,056	22	0	0	0
20,057	20,156	24	0	0	0
20,157	20,256	26	0	0	0
20,257	20,356	28	0	0	0
20,357	20,456	30	0	0	0
20,457	20,556	32	0	0	0
20,557	20,656	34	0	0	0
20,657	20,756	36	0	0	0
20,757	20,856	38	0	0	0
20,857	20,956	40	0	0	0
20,957	21,056	42	0	0	0
21,057	21,156	44	0	0	0
21,157	21,256	46	0	0	0
21,257	21,356	48	0	0	0
21,357	21,456	50	0	0	0
21,457	21,556	52	0	0	0
21,557	21,656	54	0	0	0
21,657	21,756	56	0	0	0
21,757	21,856	58	0	0	0
21,857	21,956	60	0	0	0
21,957	22,056	62	0	0	0
22,057	22,156	64	0	0	0
22,157	22,256	66	0	0	0
22,257	22,356	68	0	0	0
22,357	22,456	70	0	0	0
22,457	22,556	72	0	0	0
22,557	22,656	74	0	0	0
22,657	22,756	76	0	0	0
22,757	22,856	78	0	0	0
22,857	22,956	80	0	0	0
22,957	23,056	82	0	0	0
23,057	23,156	84	0	0	0
23,157	23,256	86	0	0	0
23,257	23,356	88	0	0	0
23,357	23,456	90	0	0	0
23,457	23,556	92	0	0	0
23,557	23,656	94	0	0	0
23,657	23,756	96	0	0	0
23,757	23,856	98	0	0	0
23,857	23,956	100	0	0	0
23,957	24,056	102	0	0	0
24,057	24,156	104	0	0	0
24,157	24,256	106	0	0	0
24,257	24,356	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
24,357	24,456	110	0	0	0
24,457	24,556	112	0	0	0
24,557	24,656	114	0	0	0
24,657	24,756	116	0	0	0
24,757	24,856	118	0	0	0
24,857	24,956	120	0	0	0
24,957	25,056	122	0	0	0
25,057	25,156	124	0	0	0
25,157	25,256	126	0	0	0
25,257	25,356	128	0	0	0
25,357	25,456	130	0	0	0
25,457	25,556	132	0	0	0
25,557	25,656	134	0	0	0
25,657	25,756	136	0	0	0
25,757	25,856	138	0	0	0
25,857	25,956	140	0	0	0
25,957	26,056	142	0	0	0
26,057	26,156	144	0	0	0
26,157	26,256	146	0	0	0
26,257	26,356	148	0	0	0
26,357	26,456	150	0	0	0
26,457	26,556	152	0	0	0
26,557	26,656	154	0	0	0
26,657	26,756	156	0	0	0
26,757	26,856	158	0	0	0
26,857	26,956	160	0	0	0
26,957	27,056	162	0	0	0
27,057	27,156	164	0	0	0
27,157	27,256	166	0	0	0
27,257	27,356	168	0	0	0
27,357	27,456	170	0	0	0
27,457	27,556	172	0	0	0
27,557	27,656	174	0	0	0
27,657	27,756	176	0	0	0
27,757	27,856	178	0	0	0
27,857	27,956	180	0	0	0
27,957	28,056	182	0	0	0
28,057	28,156	184	0	0	0
28,157	28,256	186	0	0	0
28,257	28,356	188	0	0	0
28,357	28,456	190	0	0	0
28,457	28,556	192	0	0	0
28,557	28,656	194	0	0	0
28,657	28,756	196	0	0	0
28,757	28,856	198	0	0	0
28,857	28,956	200	0	0	0
28,957	29,056	202	0	0	0
29,057	29,156	204	0	0	0
29,157	29,256	206	0	0	0
29,257	29,356	208	0	0	0
29,357	29,456	210	0	0	0
29,457	29,556	212	0	0	0
29,557	29,656	214	0	0	0
29,657	29,756	216	0	0	0
29,757	29,856	218	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
29,857	29,956	220	0	0	0
29,957	30,056	222	0	0	0
30,057	30,156	224	0	0	0
30,157	30,256	226	0	0	0
30,257	30,356	228	0	0	0
30,357	30,456	230	0	0	0
30,457	30,556	232	0	0	0
30,557	30,656	234	0	0	0
30,657	30,756	236	0	0	0
30,757	30,856	238	0	0	0
30,857	30,956	240	0	0	0
30,957	31,056	242	0	0	0
31,057	31,156	244	0	0	0
31,157	31,256	246	0	0	0
31,257	31,356	248	0	0	0
31,357	31,456	250	0	0	0
31,457	31,556	252	0	0	0
31,557	31,656	254	0	0	0
31,657	31,756	256	0	0	0
31,757	31,856	258	0	0	0
31,857	31,956	260	0	0	0
31,957	32,056	263	0	0	0
32,057	32,156	267	0	0	0
32,157	32,256	271	0	0	0
32,257	32,356	275	0	0	0
32,357	32,456	279	0	0	0
32,457	32,556	283	0	0	0
32,557	32,656	287	0	0	0
32,657	32,756	291	0	0	0
32,757	32,856	295	0	0	0
32,857	32,956	299	0	0	0
32,957	33,056	303	0	0	0
33,057	33,156	307	0	0	0
33,157	33,256	311	0	0	0
33,257	33,356	315	0	0	0
33,357	33,456	319	0	0	0
33,457	33,556	323	0	0	0
33,557	33,656	327	0	0	0
33,657	33,756	331	0	0	0
33,757	33,856	335	0	0	0
33,857	33,956	339	0	0	0
33,957	34,056	343	0	0	0
34,057	34,156	347	0	0	0
34,157	34,256	351	0	0	0
34,257	34,356	355	0	0	0
34,357	34,456	359	0	0	0
34,457	34,556	363	0	0	0
34,557	34,656	367	0	0	0
34,657	34,756	371	0	0	0
34,757	34,856	375	0	0	0
34,857	34,956	379	0	0	0
34,957	35,056	383	0	0	0
35,057	35,156	387	0	0	0
35,157	35,256	391	0	0	0
35,257	35,356	395	0	0	0

Continued on next page.

# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

**Single**  
(continued)

This table gives you credit of \$5,706 for your standard deduction, \$153 for your personal exemption credit, and \$475 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				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
35,357	35,456	399	0	0	0	40,857	40,956	619	144	0	0	46,357	46,456	839	364	0	0
35,457	35,556	403	0	0	0	40,957	41,056	623	148	0	0	46,457	46,556	843	368	0	0
35,557	35,656	407	0	0	0	41,057	41,156	627	152	0	0	46,557	46,656	847	372	0	0
35,657	35,756	411	0	0	0	41,157	41,256	631	156	0	0	46,657	46,756	851	376	0	0
35,757	35,856	415	0	0	0	41,257	41,356	635	160	0	0	46,757	46,856	855	380	0	0
35,857	35,956	419	0	0	0	41,357	41,456	639	164	0	0	46,857	46,956	859	384	0	0
35,957	36,056	423	0	0	0	41,457	41,556	643	168	0	0	46,957	47,056	863	388	0	0
36,057	36,156	427	0	0	0	41,557	41,656	647	172	0	0	47,057	47,156	867	392	0	0
36,157	36,256	431	0	0	0	41,657	41,756	651	176	0	0	47,157	47,256	872	397	0	0
36,257	36,356	435	0	0	0	41,757	41,856	655	180	0	0	47,257	47,356	878	403	0	0
36,357	36,456	439	0	0	0	41,857	41,956	659	184	0	0	47,357	47,456	884	409	0	0
36,457	36,556	443	0	0	0	41,957	42,056	663	188	0	0	47,457	47,556	890	415	0	0
36,557	36,656	447	0	0	0	42,057	42,156	667	192	0	0	47,557	47,656	896	421	0	0
36,657	36,756	451	0	0	0	42,157	42,256	671	196	0	0	47,657	47,756	902	427	0	0
36,757	36,856	455	0	0	0	42,257	42,356	675	200	0	0	47,757	47,856	908	433	0	0
36,857	36,956	459	0	0	0	42,357	42,456	679	204	0	0	47,857	47,956	914	439	0	0
36,957	37,056	463	0	0	0	42,457	42,556	683	208	0	0	47,957	48,056	920	445	0	0
37,057	37,156	467	0	0	0	42,557	42,656	687	212	0	0	48,057	48,156	926	451	0	0
37,157	37,256	471	0	0	0	42,657	42,756	691	216	0	0	48,157	48,256	932	457	0	0
37,257	37,356	475	0	0	0	42,757	42,856	695	220	0	0	48,257	48,356	938	463	0	0
37,357	37,456	479	4	0	0	42,857	42,956	699	224	0	0	48,357	48,456	944	469	0	0
37,457	37,556	483	8	0	0	42,957	43,056	703	228	0	0	48,457	48,556	950	475	0	0
37,557	37,656	487	12	0	0	43,057	43,156	707	232	0	0	48,557	48,656	956	481	6	0
37,657	37,756	491	16	0	0	43,157	43,256	711	236	0	0	48,657	48,756	962	487	12	0
37,757	37,856	495	20	0	0	43,257	43,356	715	240	0	0	48,757	48,856	968	493	18	0
37,857	37,956	499	24	0	0	43,357	43,456	719	244	0	0	48,857	48,956	974	499	24	0
37,957	38,056	503	28	0	0	43,457	43,556	723	248	0	0	48,957	49,056	980	505	30	0
38,057	38,156	507	32	0	0	43,557	43,656	727	252	0	0	49,057	49,156	986	511	36	0
38,157	38,256	511	36	0	0	43,657	43,756	731	256	0	0	49,157	49,256	992	517	42	0
38,257	38,356	515	40	0	0	43,757	43,856	735	260	0	0	49,257	49,356	998	523	48	0
38,357	38,456	519	44	0	0	43,857	43,956	739	264	0	0	49,357	49,456	1,004	529	54	0
38,457	38,556	523	48	0	0	43,957	44,056	743	268	0	0	49,457	49,556	1,010	535	60	0
38,557	38,656	527	52	0	0	44,057	44,156	747	272	0	0	49,557	49,656	1,016	541	66	0
38,657	38,756	531	56	0	0	44,157	44,256	751	276	0	0	49,657	49,756	1,022	547	72	0
38,757	38,856	535	60	0	0	44,257	44,356	755	280	0	0	49,757	49,856	1,028	553	78	0
38,857	38,956	539	64	0	0	44,357	44,456	759	284	0	0	49,857	49,956	1,034	559	84	0
38,957	39,056	543	68	0	0	44,457	44,556	763	288	0	0	49,957	50,056	1,040	565	90	0
39,057	39,156	547	72	0	0	44,557	44,656	767	292	0	0	50,057	50,156	1,046	571	96	0
39,157	39,256	551	76	0	0	44,657	44,756	771	296	0	0	50,157	50,256	1,052	577	102	0
39,257	39,356	555	80	0	0	44,757	44,856	775	300	0	0	50,257	50,356	1,058	583	108	0
39,357	39,456	559	84	0	0	44,857	44,956	779	304	0	0	50,357	50,456	1,064	589	114	0
39,457	39,556	563	88	0	0	44,957	45,056	783	308	0	0	50,457	50,556	1,070	595	120	0
39,557	39,656	567	92	0	0	45,057	45,156	787	312	0	0	50,557	50,656	1,076	601	126	0
39,657	39,756	571	96	0	0	45,157	45,256	791	316	0	0	50,657	50,756	1,082	607	132	0
39,757	39,856	575	100	0	0	45,257	45,356	795	320	0	0	50,757	50,856	1,088	613	138	0
39,857	39,956	579	104	0	0	45,357	45,456	799	324	0	0	50,857	50,956	1,094	619	144	0
39,957	40,056	583	108	0	0	45,457	45,556	803	328	0	0	50,957	51,056	1,100	625	150	0
40,057	40,156	587	112	0	0	45,557	45,656	807	332	0	0	51,057	51,156	1,106	631	156	0
40,157	40,256	591	116	0	0	45,657	45,756	811	336	0	0	51,157	51,256	1,112	637	162	0
40,257	40,356	595	120	0	0	45,757	45,856	815	340	0	0	51,257	51,356	1,118	643	168	0
40,357	40,456	599	124	0	0	45,857	45,956	819	344	0	0	51,357	51,456	1,124	649	174	0
40,457	40,556	603	128	0	0	45,957	46,056	823	348	0	0	51,457	51,556	1,130	655	180	0
40,557	40,656	607	132	0	0	46,057	46,156	827	352	0	0	51,557	51,656	1,136	661	186	0
40,657	40,756	611	136	0	0	46,157	46,256	831	356	0	0	51,657	51,756	1,142	667	192	0
40,757	40,856	615	140	0	0	46,257	46,356	835	360	0	0	51,757	51,856	1,148	673	198	0

Continued on next page.

# 2025 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$5,706 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
51,857	51,956	1,154	679	204
51,957	52,056	1,160	685	210
52,057	52,156	1,166	691	216
52,157	52,256	1,172	697	222
52,257	52,356	1,178	703	228
52,357	52,456	1,184	709	234
52,457	52,556	1,190	715	240
52,557	52,656	1,196	721	246
52,657	52,756	1,202	727	252
52,757	52,856	1,208	733	258
52,857	52,956	1,214	739	264
52,957	53,056	1,220	745	270
53,057	53,156	1,226	751	276
53,157	53,256	1,232	757	282
53,257	53,356	1,238	763	288
53,357	53,456	1,244	769	294
53,457	53,556	1,250	775	300
53,557	53,656	1,256	781	306
53,657	53,756	1,262	787	312
53,757	53,856	1,268	793	318
53,857	53,956	1,274	799	324
53,957	54,056	1,280	805	330
54,057	54,156	1,286	811	336
54,157	54,256	1,292	817	342
54,257	54,356	1,298	823	348
54,357	54,456	1,304	829	354
54,457	54,556	1,310	835	360
54,557	54,656	1,316	841	366
54,657	54,756	1,322	847	372
54,757	54,856	1,328	853	378
54,857	54,956	1,334	859	384
54,957	55,056	1,340	865	390
55,057	55,156	1,346	871	396
55,157	55,256	1,352	877	402
55,257	55,356	1,358	883	408
55,357	55,456	1,364	889	414
55,457	55,556	1,370	895	420
55,557	55,656	1,376	901	426
55,657	55,756	1,382	907	432
55,757	55,856	1,388	913	438
55,857	55,956	1,394	919	444
55,957	56,056	1,400	925	450
56,057	56,156	1,406	931	456
56,157	56,256	1,412	937	462
56,257	56,356	1,418	943	468
56,357	56,456	1,424	949	474
56,457	56,556	1,430	955	480
56,557	56,656	1,436	961	486
56,657	56,756	1,442	967	492
56,757	56,856	1,448	973	498
56,857	56,956	1,454	979	504
56,957	57,056	1,460	985	510
57,057	57,156	1,466	991	516
57,157	57,256	1,472	997	522
57,257	57,356	1,478	1,003	528
57,357	57,456	1,484	1,009	534

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
57,357	57,456	1,484	1,009	534
57,457	57,556	1,490	1,015	540
57,557	57,656	1,496	1,021	546
57,657	57,756	1,502	1,027	552
57,757	57,856	1,508	1,033	558
57,857	57,956	1,514	1,039	564
57,957	58,056	1,520	1,045	570
58,057	58,156	1,526	1,051	576
58,157	58,256	1,532	1,057	582
58,257	58,356	1,538	1,063	588
58,357	58,456	1,544	1,069	594
58,457	58,556	1,550	1,075	600
58,557	58,656	1,556	1,081	606
58,657	58,756	1,562	1,087	612
58,757	58,856	1,568	1,093	618
58,857	58,956	1,574	1,099	624
58,957	59,056	1,580	1,105	630
59,057	59,156	1,586	1,111	636
59,157	59,256	1,592	1,117	642
59,257	59,356	1,598	1,123	648
59,357	59,456	1,604	1,129	654
59,457	59,556	1,610	1,135	660
59,557	59,656	1,616	1,141	666
59,657	59,756	1,622	1,147	672
59,757	59,856	1,628	1,153	678
59,857	59,956	1,634	1,159	684
59,957	60,056	1,640	1,165	690
60,057	60,156	1,646	1,171	696
60,157	60,256	1,652	1,177	702
60,257	60,356	1,658	1,183	708
60,357	60,456	1,664	1,189	714
60,457	60,556	1,670	1,195	720
60,557	60,656	1,676	1,201	726
60,657	60,756	1,682	1,207	732
60,757	60,856	1,688	1,213	738
60,857	60,956	1,694	1,219	744
60,957	61,056	1,700	1,225	750
61,057	61,156	1,706	1,231	756
61,157	61,256	1,712	1,237	762
61,257	61,356	1,718	1,243	768
61,357	61,456	1,724	1,249	774
61,457	61,556	1,730	1,255	780
61,557	61,656	1,736	1,261	786
61,657	61,756	1,742	1,267	792
61,757	61,856	1,748	1,273	798
61,857	61,956	1,754	1,279	804
61,957	62,056	1,760	1,285	810
62,057	62,156	1,766	1,291	816
62,157	62,256	1,772	1,297	822
62,257	62,356	1,778	1,303	828
62,357	62,456	1,784	1,309	834
62,457	62,556	1,790	1,315	840
62,557	62,656	1,796	1,321	846
62,657	62,756	1,802	1,327	852
62,757	62,856	1,808	1,333	858

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
62,857	62,956	1,814	1,339	864
62,957	63,056	1,820	1,345	870
63,057	63,156	1,826	1,351	876
63,157	63,256	1,832	1,357	882
63,257	63,356	1,839	1,364	889
63,357	63,456	1,847	1,372	897
63,457	63,556	1,855	1,380	905
63,557	63,656	1,863	1,388	913
63,657	63,756	1,871	1,396	921
63,757	63,856	1,879	1,404	929
63,857	63,956	1,887	1,412	937
63,957	64,056	1,895	1,420	945
64,057	64,156	1,903	1,428	953
64,157	64,256	1,911	1,436	961
64,257	64,356	1,919	1,444	969
64,357	64,456	1,927	1,452	977
64,457	64,556	1,935	1,460	985
64,557	64,656	1,943	1,468	993
64,657	64,756	1,951	1,476	1,001
64,757	64,856	1,959	1,484	1,009
64,857	64,956	1,967	1,492	1,017
64,957	65,056	1,975	1,500	1,025
65,057	65,156	1,983	1,508	1,033
65,157	65,256	1,991	1,516	1,041
65,257	65,356	1,999	1,524	1,049
65,357	65,456	2,007	1,532	1,057
65,457	65,556	2,015	1,540	1,065
65,557	65,656	2,023	1,548	1,073
65,657	65,756	2,031	1,556	1,081
65,757	65,856	2,039	1,564	1,089
65,857	65,956	2,047	1,572	1,097
65,957	66,056	2,055	1,580	1,105
66,057	66,156	2,063	1,588	1,113
66,157	66,256	2,071	1,596	1,121
66,257	66,356	2,079	1,604	1,129
66,357	66,456	2,087	1,612	1,137
66,457	66,556	2,095	1,620	1,145
66,557	66,656	2,103	1,628	1,153
66,657	66,756	2,111	1,636	1,161
66,757	66,856	2,119	1,644	1,169
66,857	66,956	2,127	1,652	1,177
66,957	67,056	2,135	1,660	1,185
67,057	67,156	2,143	1,668	1,193
67,157	67,256	2,151	1,676	1,201
67,257	67,356	2,159	1,684	1,209
67,357	67,456	2,167	1,692	1,217
67,457	67,556	2,175	1,700	1,225
67,557	67,656	2,183	1,708	1,233
67,657	67,756	2,191	1,716	1,241
67,757	67,856	2,199	1,724	1,249
67,857	67,956	2,207	1,732	1,257
67,957	68,056	2,215	1,740	1,265
68,057	68,156	2,223	1,748	1,273
68,157	68,256	2,231	1,756	1,281
68,257	68,356	2,239	1,764	1,289

Continued on next page.

# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

**Single**  
(continued)

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- 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				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
68,357	<b>68,456</b>	2,247	1,772	1,297	822	73,857	<b>73,956</b>	2,687	2,212	1,737	1,262	79,357	<b>79,456</b>	3,140	2,665	2,190	1,715
68,457	<b>68,556</b>	2,255	1,780	1,305	830	73,957	<b>74,056</b>	2,695	2,220	1,745	1,270	79,457	<b>79,556</b>	3,149	2,674	2,199	1,724
68,557	<b>68,656</b>	2,263	1,788	1,313	838	74,057	<b>74,156</b>	2,703	2,228	1,753	1,278	79,557	<b>79,656</b>	3,158	2,683	2,208	1,733
68,657	<b>68,756</b>	2,271	1,796	1,321	846	74,157	<b>74,256</b>	2,711	2,236	1,761	1,286	79,657	<b>79,756</b>	3,168	2,693	2,218	1,743
68,757	<b>68,856</b>	2,279	1,804	1,329	854	74,257	<b>74,356</b>	2,719	2,244	1,769	1,294	79,757	<b>79,856</b>	3,177	2,702	2,227	1,752
68,857	<b>68,956</b>	2,287	1,812	1,337	862	74,357	<b>74,456</b>	2,727	2,252	1,777	1,302	79,857	<b>79,956</b>	3,186	2,711	2,236	1,761
68,957	<b>69,056</b>	2,295	1,820	1,345	870	74,457	<b>74,556</b>	2,735	2,260	1,785	1,310	79,957	<b>80,056</b>	3,196	2,721	2,246	1,771
69,057	<b>69,156</b>	2,303	1,828	1,353	878	74,557	<b>74,656</b>	2,743	2,268	1,793	1,318	80,057	<b>80,156</b>	3,205	2,730	2,255	1,780
69,157	<b>69,256</b>	2,311	1,836	1,361	886	74,657	<b>74,756</b>	2,751	2,276	1,801	1,326	80,157	<b>80,256</b>	3,214	2,739	2,264	1,789
69,257	<b>69,356</b>	2,319	1,844	1,369	894	74,757	<b>74,856</b>	2,759	2,284	1,809	1,334	80,257	<b>80,356</b>	3,223	2,748	2,273	1,798
69,357	<b>69,456</b>	2,327	1,852	1,377	902	74,857	<b>74,956</b>	2,767	2,292	1,817	1,342	80,357	<b>80,456</b>	3,233	2,758	2,283	1,808
69,457	<b>69,556</b>	2,335	1,860	1,385	910	74,957	<b>75,056</b>	2,775	2,300	1,825	1,350	80,457	<b>80,556</b>	3,242	2,767	2,292	1,817
69,557	<b>69,656</b>	2,343	1,868	1,393	918	75,057	<b>75,156</b>	2,783	2,308	1,833	1,358	80,557	<b>80,656</b>	3,251	2,776	2,301	1,826
69,657	<b>69,756</b>	2,351	1,876	1,401	926	75,157	<b>75,256</b>	2,791	2,316	1,841	1,366	80,657	<b>80,756</b>	3,261	2,786	2,311	1,836
69,757	<b>69,856</b>	2,359	1,884	1,409	934	75,257	<b>75,356</b>	2,799	2,324	1,849	1,374	80,757	<b>80,856</b>	3,270	2,795	2,320	1,845
69,857	<b>69,956</b>	2,367	1,892	1,417	942	75,357	<b>75,456</b>	2,807	2,332	1,857	1,382	80,857	<b>80,956</b>	3,279	2,804	2,329	1,854
69,957	<b>70,056</b>	2,375	1,900	1,425	950	75,457	<b>75,556</b>	2,815	2,340	1,865	1,390	80,957	<b>81,056</b>	3,289	2,814	2,339	1,864
70,057	<b>70,156</b>	2,383	1,908	1,433	958	75,557	<b>75,656</b>	2,823	2,348	1,873	1,398	81,057	<b>81,156</b>	3,298	2,823	2,348	1,873
70,157	<b>70,256</b>	2,391	1,916	1,441	966	75,657	<b>75,756</b>	2,831	2,356	1,881	1,406	81,157	<b>81,256</b>	3,307	2,832	2,357	1,882
70,257	<b>70,356</b>	2,399	1,924	1,449	974	75,757	<b>75,856</b>	2,839	2,364	1,889	1,414	81,257	<b>81,356</b>	3,316	2,841	2,366	1,891
70,357	<b>70,456</b>	2,407	1,932	1,457	982	75,857	<b>75,956</b>	2,847	2,372	1,897	1,422	81,357	<b>81,456</b>	3,326	2,851	2,376	1,901
70,457	<b>70,556</b>	2,415	1,940	1,465	990	75,957	<b>76,056</b>	2,855	2,380	1,905	1,430	81,457	<b>81,556</b>	3,335	2,860	2,385	1,910
70,557	<b>70,656</b>	2,423	1,948	1,473	998	76,057	<b>76,156</b>	2,863	2,388	1,913	1,438	81,557	<b>81,656</b>	3,344	2,869	2,394	1,919
70,657	<b>70,756</b>	2,431	1,956	1,481	1,006	76,157	<b>76,256</b>	2,871	2,396	1,921	1,446	81,657	<b>81,756</b>	3,354	2,879	2,404	1,929
70,757	<b>70,856</b>	2,439	1,964	1,489	1,014	76,257	<b>76,356</b>	2,879	2,404	1,929	1,454	81,757	<b>81,856</b>	3,363	2,888	2,413	1,938
70,857	<b>70,956</b>	2,447	1,972	1,497	1,022	76,357	<b>76,456</b>	2,887	2,412	1,937	1,462	81,857	<b>81,956</b>	3,372	2,897	2,422	1,947
70,957	<b>71,056</b>	2,455	1,980	1,505	1,030	76,457	<b>76,556</b>	2,895	2,420	1,945	1,470	81,957	<b>82,056</b>	3,382	2,907	2,432	1,957
71,057	<b>71,156</b>	2,463	1,988	1,513	1,038	76,557	<b>76,656</b>	2,903	2,428	1,953	1,478	82,057	<b>82,156</b>	3,391	2,916	2,441	1,966
71,157	<b>71,256</b>	2,471	1,996	1,521	1,046	76,657	<b>76,756</b>	2,911	2,436	1,961	1,486	82,157	<b>82,256</b>	3,400	2,925	2,450	1,975
71,257	<b>71,356</b>	2,479	2,004	1,529	1,054	76,757	<b>76,856</b>	2,919	2,444	1,969	1,494	82,257	<b>82,356</b>	3,409	2,934	2,459	1,984
71,357	<b>71,456</b>	2,487	2,012	1,537	1,062	76,857	<b>76,956</b>	2,927	2,452	1,977	1,502	82,357	<b>82,456</b>	3,419	2,944	2,469	1,994
71,457	<b>71,556</b>	2,495	2,020	1,545	1,070	76,957	<b>77,056</b>	2,935	2,460	1,985	1,510	82,457	<b>82,556</b>	3,428	2,953	2,478	2,003
71,557	<b>71,656</b>	2,503	2,028	1,553	1,078	77,057	<b>77,156</b>	2,943	2,468	1,993	1,518	82,557	<b>82,656</b>	3,437	2,962	2,487	2,012
71,657	<b>71,756</b>	2,511	2,036	1,561	1,086	77,157	<b>77,256</b>	2,951	2,476	2,001	1,526	82,657	<b>82,756</b>	3,447	2,972	2,497	2,022
71,757	<b>71,856</b>	2,519	2,044	1,569	1,094	77,257	<b>77,356</b>	2,959	2,484	2,009	1,534	82,757	<b>82,856</b>	3,456	2,981	2,506	2,031
71,857	<b>71,956</b>	2,527	2,052	1,577	1,102	77,357	<b>77,456</b>	2,967	2,492	2,017	1,542	82,857	<b>82,956</b>	3,465	2,990	2,515	2,040
71,957	<b>72,056</b>	2,535	2,060	1,585	1,110	77,457	<b>77,556</b>	2,975	2,500	2,025	1,550	82,957	<b>83,056</b>	3,475	3,000	2,525	2,050
72,057	<b>72,156</b>	2,543	2,068	1,593	1,118	77,557	<b>77,656</b>	2,983	2,508	2,033	1,558	83,057	<b>83,156</b>	3,484	3,009	2,534	2,059
72,157	<b>72,256</b>	2,551	2,076	1,601	1,126	77,657	<b>77,756</b>	2,991	2,516	2,041	1,566	83,157	<b>83,256</b>	3,493	3,018	2,543	2,068
72,257	<b>72,356</b>	2,559	2,084	1,609	1,134	77,757	<b>77,856</b>	2,999	2,524	2,049	1,574	83,257	<b>83,356</b>	3,502	3,027	2,552	2,077
72,357	<b>72,456</b>	2,567	2,092	1,617	1,142	77,857	<b>77,956</b>	3,007	2,532	2,057	1,582	83,357	<b>83,456</b>	3,512	3,037	2,562	2,087
72,457	<b>72,556</b>	2,575	2,100	1,625	1,150	77,957	<b>78,056</b>	3,015	2,540	2,065	1,590	83,457	<b>83,556</b>	3,521	3,046	2,571	2,096
72,557	<b>72,656</b>	2,583	2,108	1,633	1,158	78,057	<b>78,156</b>	3,023	2,548	2,073	1,598	83,557	<b>83,656</b>	3,530	3,055	2,580	2,105
72,657	<b>72,756</b>	2,591	2,116	1,641	1,166	78,157	<b>78,256</b>	3,031	2,556	2,081	1,606	83,657	<b>83,756</b>	3,540	3,065	2,590	2,115
72,757	<b>72,856</b>	2,599	2,124	1,649	1,174	78,257	<b>78,356</b>	3,039	2,564	2,089	1,614	83,757	<b>83,856</b>	3,549	3,074	2,599	2,124
72,857	<b>72,956</b>	2,607	2,132	1,657	1,182	78,357	<b>78,456</b>	3,047	2,572	2,097	1,622	83,857	<b>83,956</b>	3,558	3,083	2,608	2,133
72,957	<b>73,056</b>	2,615	2,140	1,665	1,190	78,457	<b>78,556</b>	3,056	2,581	2,106	1,631	83,957	<b>84,056</b>	3,568	3,093	2,618	2,143
73,057	<b>73,156</b>	2,623	2,148	1,673	1,198	78,557	<b>78,656</b>	3,065	2,590	2,115	1,640	84,057	<b>84,156</b>	3,577	3,102	2,627	2,152
73,157	<b>73,256</b>	2,631	2,156	1,681	1,206	78,657	<b>78,756</b>	3,075	2,600	2,125	1,650	84,157	<b>84,256</b>	3,586	3,111	2,636	2,161
73,257	<b>73,356</b>	2,639	2,164	1,689	1,214	78,757	<b>78,856</b>	3,084	2,609	2,134	1,659	84,257	<b>84,356</b>	3,595	3,120	2,645	2,170
73,357	<b>73,456</b>	2,647	2,172	1,697	1,222	78,857	<b>78,956</b>	3,093	2,618	2,143	1,668	84,357	<b>84,456</b>	3,605	3,130	2,655	2,180
73,457	<b>73,556</b>	2,655															

# 2025 California 2EZ Table

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

**Single**  
(continued)

This table gives you credit of \$5,706 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
84,857	84,956	3,651	3,176	2,701	2,226
84,957	85,056	3,661	3,186	2,711	2,236
85,057	85,156	3,670	3,195	2,720	2,245
85,157	85,256	3,679	3,204	2,729	2,254
85,257	85,356	3,688	3,213	2,738	2,263
85,357	85,456	3,698	3,223	2,748	2,273
85,457	85,556	3,707	3,232	2,757	2,282
85,557	85,656	3,716	3,241	2,766	2,291
85,657	85,756	3,726	3,251	2,776	2,301
85,757	85,856	3,735	3,260	2,785	2,310
85,857	85,956	3,744	3,269	2,794	2,319
85,957	86,056	3,754	3,279	2,804	2,329
86,057	86,156	3,763	3,288	2,813	2,338
86,157	86,256	3,772	3,297	2,822	2,347
86,257	86,356	3,781	3,306	2,831	2,356
86,357	86,456	3,791	3,316	2,841	2,366
86,457	86,556	3,800	3,325	2,850	2,375
86,557	86,656	3,809	3,334	2,859	2,384
86,657	86,756	3,819	3,344	2,869	2,394
86,757	86,856	3,828	3,353	2,878	2,403
86,857	86,956	3,837	3,362	2,887	2,412
86,957	87,056	3,847	3,372	2,897	2,422
87,057	87,156	3,856	3,381	2,906	2,431
87,157	87,256	3,865	3,390	2,915	2,440
87,257	87,356	3,874	3,399	2,924	2,449
87,357	87,456	3,884	3,409	2,934	2,459
87,457	87,556	3,893	3,418	2,943	2,468
87,557	87,656	3,902	3,427	2,952	2,477
87,657	87,756	3,912	3,437	2,962	2,487
87,757	87,856	3,921	3,446	2,971	2,496
87,857	87,956	3,930	3,455	2,980	2,505
87,957	88,056	3,940	3,465	2,990	2,515
88,057	88,156	3,949	3,474	2,999	2,524
88,157	88,256	3,958	3,483	3,008	2,533
88,257	88,356	3,967	3,492	3,017	2,542
88,357	88,456	3,977	3,502	3,027	2,552
88,457	88,556	3,986	3,511	3,036	2,561
88,557	88,656	3,995	3,520	3,045	2,570
88,657	88,756	4,005	3,530	3,055	2,580
88,757	88,856	4,014	3,539	3,064	2,589
88,857	88,956	4,023	3,548	3,073	2,598
88,957	89,056	4,033	3,558	3,083	2,608
89,057	89,156	4,042	3,567	3,092	2,617
89,157	89,256	4,051	3,576	3,101	2,626
89,257	89,356	4,060	3,585	3,110	2,635
89,357	89,456	4,070	3,595	3,120	2,645
89,457	89,556	4,079	3,604	3,129	2,654
89,557	89,656	4,088	3,613	3,138	2,663
89,657	89,756	4,098	3,623	3,148	2,673
89,757	89,856	4,107	3,632	3,157	2,682
89,857	89,956	4,116	3,641	3,166	2,691
89,957	90,056	4,126	3,651	3,176	2,701
90,057	90,156	4,135	3,660	3,185	2,710
90,157	90,256	4,144	3,669	3,194	2,719
90,257	90,356	4,153	3,678	3,203	2,728

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
90,357	90,456	4,163	3,688	3,213	2,738
90,457	90,556	4,172	3,697	3,222	2,747
90,557	90,656	4,181	3,706	3,231	2,756
90,657	90,756	4,191	3,716	3,241	2,766
90,757	90,856	4,200	3,725	3,250	2,775
90,857	90,956	4,209	3,734	3,259	2,784
90,957	91,056	4,219	3,744	3,269	2,794
91,057	91,156	4,228	3,753	3,278	2,803
91,157	91,256	4,237	3,762	3,287	2,812
91,257	91,356	4,246	3,771	3,296	2,821
91,357	91,456	4,256	3,781	3,306	2,831
91,457	91,556	4,265	3,790	3,315	2,840
91,557	91,656	4,274	3,799	3,324	2,849
91,657	91,756	4,284	3,809	3,334	2,859
91,757	91,856	4,293	3,818	3,343	2,868
91,857	91,956	4,302	3,827	3,352	2,877
91,957	92,056	4,312	3,837	3,362	2,887
92,057	92,156	4,321	3,846	3,371	2,896
92,157	92,256	4,330	3,855	3,380	2,905
92,257	92,356	4,339	3,864	3,389	2,914
92,357	92,456	4,349	3,874	3,399	2,924
92,457	92,556	4,358	3,883	3,408	2,933
92,557	92,656	4,367	3,892	3,417	2,942
92,657	92,756	4,377	3,902	3,427	2,952
92,757	92,856	4,386	3,911	3,436	2,961
92,857	92,956	4,395	3,920	3,445	2,970
92,957	93,056	4,405	3,930	3,455	2,980
93,057	93,156	4,414	3,939	3,464	2,989
93,157	93,256	4,423	3,948	3,473	2,998
93,257	93,356	4,432	3,957	3,482	3,007
93,357	93,456	4,442	3,967	3,492	3,017
93,457	93,556	4,451	3,976	3,501	3,026
93,557	93,656	4,460	3,985	3,510	3,035
93,657	93,756	4,470	3,995	3,520	3,045
93,757	93,856	4,479	4,004	3,529	3,054
93,857	93,956	4,488	4,013	3,538	3,063
93,957	94,056	4,498	4,023	3,548	3,073
94,057	94,156	4,507	4,032	3,557	3,082
94,157	94,256	4,516	4,041	3,566	3,091
94,257	94,356	4,525	4,050	3,575	3,100
94,357	94,456	4,535	4,060	3,585	3,110
94,457	94,556	4,544	4,069	3,594	3,119
94,557	94,656	4,553	4,078	3,603	3,128
94,657	94,756	4,563	4,088	3,613	3,138
94,757	94,856	4,572	4,097	3,622	3,147
94,857	94,956	4,581	4,106	3,631	3,156
94,957	95,056	4,591	4,116	3,641	3,166
95,057	95,156	4,600	4,125	3,650	3,175
95,157	95,256	4,609	4,134	3,659	3,184
95,257	95,356	4,618	4,143	3,668	3,193
95,357	95,456	4,628	4,153	3,678	3,203
95,457	95,556	4,637	4,162	3,687	3,212
95,557	95,656	4,646	4,171	3,696	3,221
95,657	95,756	4,656	4,181	3,706	3,231
95,757	95,856	4,665	4,190	3,715	3,240

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
95,857	95,956	4,674	4,199	3,724	3,249
95,957	96,056	4,684	4,209	3,734	3,259
96,057	96,156	4,693	4,218	3,743	3,268
96,157	96,256	4,702	4,227	3,752	3,277
96,257	96,356	4,711	4,236	3,761	3,286
96,357	96,456	4,721	4,246	3,771	3,296
96,457	96,556	4,730	4,255	3,780	3,305
96,557	96,656	4,739	4,264	3,789	3,314
96,657	96,756	4,749	4,274	3,799	3,324
96,757	96,856	4,758	4,283	3,808	3,333
96,857	96,956	4,767	4,292	3,817	3,342
96,957	97,056	4,777	4,302	3,827	3,352
97,057	97,156	4,786	4,311	3,836	3,361
97,157	97,256	4,795	4,320	3,845	3,370
97,257	97,356	4,804	4,329	3,854	3,379
97,357	97,456	4,814	4,339	3,864	3,389
97,457	97,556	4,823	4,348	3,873	3,398
97,557	97,656	4,832	4,357	3,882	3,407
97,657	97,756	4,842	4,367	3,892	3,417
97,757	97,856	4,851	4,376	3,901	3,426
97,857	97,956	4,860	4,385	3,910	3,435
97,957	98,056	4,870	4,395	3,920	3,445
98,057	98,156	4,879	4,404	3,929	3,454
98,157	98,256	4,888	4,413	3,938	3,463
98,257	98,356	4,897	4,422	3,947	3,472
98,357	98,456	4,907	4,432	3,957	3,482
98,457	98,556	4,916	4,441	3,966	3,491
98,557	98,656	4,925	4,450	3,975	3,500
98,657	98,756	4,935	4,460	3,985	3,510
98,757	98,856	4,944	4,469	3,994	3,519
98,857	98,956	4,953	4,478	4,003	3,528
98,957	99,056	4,963	4,488	4,013	3,538
99,057	99,156	4,972	4,497	4,022	3,547
99,157	99,256	4,981	4,506	4,031	3,556
99,257	99,356	4,990	4,515	4,040	3,565
99,357	99,456	5,000	4,525	4,050	3,575
99,457	99,556	5,009	4,534	4,059	3,584
99,557	99,656	5,018	4,543	4,068	3,593
99,657	99,756	5,028	4,553		

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# 2025 California 2EZ Table

## Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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	37,862	0	0	0	0
37,863	37,962	2	0	0	0
37,963	38,062	4	0	0	0
38,063	38,162	6	0	0	0
38,163	38,262	8	0	0	0
38,263	38,362	10	0	0	0
38,363	38,462	12	0	0	0
38,463	38,562	14	0	0	0
38,563	38,662	16	0	0	0
38,663	38,762	18	0	0	0
38,763	38,862	20	0	0	0
38,863	38,962	22	0	0	0
38,963	39,062	24	0	0	0
39,063	39,162	26	0	0	0
39,163	39,262	28	0	0	0
39,263	39,362	30	0	0	0
39,363	39,462	32	0	0	0
39,463	39,562	34	0	0	0
39,563	39,662	36	0	0	0
39,663	39,762	38	0	0	0
39,763	39,862	40	0	0	0
39,863	39,962	42	0	0	0
39,963	40,062	44	0	0	0
40,063	40,162	46	0	0	0
40,163	40,262	48	0	0	0
40,263	40,362	50	0	0	0
40,363	40,462	52	0	0	0
40,463	40,562	54	0	0	0
40,563	40,662	56	0	0	0
40,663	40,762	58	0	0	0
40,763	40,862	60	0	0	0
40,863	40,962	62	0	0	0
40,963	41,062	64	0	0	0
41,063	41,162	66	0	0	0
41,163	41,262	68	0	0	0
41,263	41,362	70	0	0	0
41,363	41,462	72	0	0	0
41,463	41,562	74	0	0	0
41,563	41,662	76	0	0	0
41,663	41,762	78	0	0	0
41,763	41,862	80	0	0	0
41,863	41,962	82	0	0	0
41,963	42,062	84	0	0	0
42,063	42,162	86	0	0	0
42,163	42,262	88	0	0	0
42,263	42,362	90	0	0	0
42,363	42,462	92	0	0	0
42,463	42,562	94	0	0	0
42,563	42,662	96	0	0	0
42,663	42,762	98	0	0	0
42,763	42,862	100	0	0	0
42,863	42,962	102	0	0	0
42,963	43,062	104	0	0	0
43,063	43,162	106	0	0	0
43,163	43,262	108	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
43,263	43,362	110	0	0	0
43,363	43,462	112	0	0	0
43,463	43,562	114	0	0	0
43,563	43,662	116	0	0	0
43,663	43,762	118	0	0	0
43,763	43,862	120	0	0	0
43,863	43,962	122	0	0	0
43,963	44,062	124	0	0	0
44,063	44,162	126	0	0	0
44,163	44,262	128	0	0	0
44,263	44,362	130	0	0	0
44,363	44,462	132	0	0	0
44,463	44,562	134	0	0	0
44,563	44,662	136	0	0	0
44,663	44,762	138	0	0	0
44,763	44,862	140	0	0	0
44,863	44,962	142	0	0	0
44,963	45,062	144	0	0	0
45,063	45,162	146	0	0	0
45,163	45,262	148	0	0	0
45,263	45,362	150	0	0	0
45,363	45,462	152	0	0	0
45,463	45,562	154	0	0	0
45,563	45,662	156	0	0	0
45,663	45,762	158	0	0	0
45,763	45,862	160	0	0	0
45,863	45,962	162	0	0	0
45,963	46,062	164	0	0	0
46,063	46,162	166	0	0	0
46,163	46,262	168	0	0	0
46,263	46,362	170	0	0	0
46,363	46,462	172	0	0	0
46,463	46,562	174	0	0	0
46,563	46,662	176	0	0	0
46,663	46,762	178	0	0	0
46,763	46,862	180	0	0	0
46,863	46,962	182	0	0	0
46,963	47,062	184	0	0	0
47,063	47,162	186	0	0	0
47,163	47,262	188	0	0	0
47,263	47,362	190	0	0	0
47,363	47,462	192	0	0	0
47,463	47,562	194	0	0	0
47,563	47,662	196	0	0	0
47,663	47,762	198	0	0	0
47,763	47,862	200	0	0	0
47,863	47,962	202	0	0	0
47,963	48,062	204	0	0	0
48,063	48,162	206	0	0	0
48,163	48,262	208	0	0	0
48,263	48,362	210	0	0	0
48,363	48,462	212	0	0	0
48,463	48,562	214	0	0	0
48,563	48,662	216	0	0	0
48,663	48,762	218	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
48,763	48,862	220	0	0	0
48,863	48,962	222	0	0	0
48,963	49,062	224	0	0	0
49,063	49,162	226	0	0	0
49,163	49,262	228	0	0	0
49,263	49,362	230	0	0	0
49,363	49,462	232	0	0	0
49,463	49,562	234	0	0	0
49,563	49,662	236	0	0	0
49,663	49,762	238	0	0	0
49,763	49,862	240	0	0	0
49,863	49,962	242	0	0	0
49,963	50,062	244	0	0	0
50,063	50,162	246	0	0	0
50,163	50,262	248	0	0	0
50,263	50,362	250	0	0	0
50,363	50,462	252	0	0	0
50,463	50,562	254	0	0	0
50,563	50,662	256	0	0	0
50,663	50,762	258	0	0	0
50,763	50,862	260	0	0	0
50,863	50,962	262	0	0	0
50,963	51,062	264	0	0	0
51,063	51,162	266	0	0	0
51,163	51,262	268	0	0	0
51,263	51,362	270	0	0	0
51,363	51,462	272	0	0	0
51,463	51,562	274	0	0	0
51,563	51,662	276	0	0	0
51,663	51,762	278	0	0	0
51,763	51,862	280	0	0	0
51,863	51,962	282	0	0	0
51,963	52,062	284	0	0	0
52,063	52,162	286	0	0	0
52,163	52,262	288	0	0	0
52,263	52,362	290	0	0	0
52,363	52,462	292	0	0	0
52,463	52,562	294	0	0	0
52,563	52,662	296	0	0	0
52,663	52,762	298	0	0	0
52,763	52,862	300	0	0	0
52,863	52,962	302	0	0	0
52,963	53,062	304	0	0	0
53,063	53,162	306	0	0	0
53,163	53,262	308	0	0	0
53,263	53,362	310	0	0	0
53,363	53,462	312	0	0	0
53,463	53,562	314	0	0	0
53,563	53,662	316	0	0	0
53,663	53,762	318	0	0	0
53,763	53,862	320	0	0	0
53,863	53,962	322	0	0	0
53,963	54,062	324	0	0	0
54,063	54,162	326	0	0	0
54,163	54,262	328	0	0	0

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# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

(continued)

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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		
54,263	54,362	330	0	0
54,363	54,462	332	0	0
54,463	54,562	334	0	0
54,563	54,662	336	0	0
54,663	54,762	338	0	0
54,763	54,862	340	0	0
54,863	54,962	342	0	0
54,963	55,062	344	0	0
55,063	55,162	346	0	0
55,163	55,262	348	0	0
55,263	55,362	350	0	0
55,363	55,462	352	0	0
55,463	55,562	354	0	0
55,563	55,662	356	0	0
55,663	55,762	358	0	0
55,763	55,862	360	0	0
55,863	55,962	362	0	0
55,963	56,062	364	0	0
56,063	56,162	366	0	0
56,163	56,262	368	0	0
56,263	56,362	370	0	0
56,363	56,462	372	0	0
56,463	56,562	374	0	0
56,563	56,662	376	0	0
56,663	56,762	378	0	0
56,763	56,862	380	0	0
56,863	56,962	382	0	0
56,963	57,062	384	0	0
57,063	57,162	386	0	0
57,163	57,262	388	0	0
57,263	57,362	390	0	0
57,363	57,462	392	0	0
57,463	57,562	394	0	0
57,563	57,662	396	0	0
57,663	57,762	398	0	0
57,763	57,862	400	0	0
57,863	57,962	402	0	0
57,963	58,062	404	0	0
58,063	58,162	406	0	0
58,163	58,262	408	0	0
58,263	58,362	410	0	0
58,363	58,462	412	0	0
58,463	58,562	414	0	0
58,563	58,662	416	0	0
58,663	58,762	418	0	0
58,763	58,862	420	0	0
58,863	58,962	422	0	0
58,963	59,062	424	0	0
59,063	59,162	426	0	0
59,163	59,262	428	0	0
59,263	59,362	430	0	0
59,363	59,462	432	0	0
59,463	59,562	434	0	0
59,563	59,662	436	0	0
59,663	59,762	438	0	0

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
		3		
59,763	59,862	440	0	0
59,863	59,962	442	0	0
59,963	60,062	444	0	0
60,063	60,162	446	0	0
60,163	60,262	448	0	0
60,263	60,362	450	0	0
60,363	60,462	452	0	0
60,463	60,562	454	0	0
60,563	60,662	456	0	0
60,663	60,762	458	0	0
60,763	60,862	460	0	0
60,863	60,962	462	0	0
60,963	61,062	464	0	0
61,063	61,162	466	0	0
61,163	61,262	468	0	0
61,263	61,362	470	0	0
61,363	61,462	472	0	0
61,463	61,562	474	0	0
61,563	61,662	476	1	0
61,663	61,762	478	3	0
61,763	61,862	480	5	0
61,863	61,962	482	7	0
61,963	62,062	484	9	0
62,063	62,162	486	11	0
62,163	62,262	488	13	0
62,263	62,362	490	15	0
62,363	62,462	492	17	0
62,463	62,562	494	19	0
62,563	62,662	496	21	0
62,663	62,762	498	23	0
62,763	62,862	500	25	0
62,863	62,962	502	27	0
62,963	63,062	504	29	0
63,063	63,162	506	31	0
63,163	63,262	508	33	0
63,263	63,362	510	35	0
63,363	63,462	512	37	0
63,463	63,562	514	39	0
63,563	63,662	516	41	0
63,663	63,762	518	43	0
63,763	63,862	520	45	0
63,863	63,962	522	47	0
63,963	64,062	526	51	0
64,063	64,162	530	55	0
64,163	64,262	534	59	0
64,263	64,362	538	63	0
64,363	64,462	542	67	0
64,463	64,562	546	71	0
64,563	64,662	550	75	0
64,663	64,762	554	79	0
64,763	64,862	558	83	0
64,863	64,962	562	87	0
64,963	65,062	566	91	0
65,063	65,162	570	95	0
65,163	65,262	574	99	0

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
		3		
65,263	65,362	578	103	0
65,363	65,462	582	107	0
65,463	65,562	586	111	0
65,563	65,662	590	115	0
65,663	65,762	594	119	0
65,763	65,862	598	123	0
65,863	65,962	602	127	0
65,963	66,062	606	131	0
66,063	66,162	610	135	0
66,163	66,262	614	139	0
66,263	66,362	618	143	0
66,363	66,462	622	147	0
66,463	66,562	626	151	0
66,563	66,662	630	155	0
66,663	66,762	634	159	0
66,763	66,862	638	163	0
66,863	66,962	642	167	0
66,963	67,062	646	171	0
67,063	67,162	650	175	0
67,163	67,262	654	179	0
67,263	67,362	658	183	0
67,363	67,462	662	187	0
67,463	67,562	666	191	0
67,563	67,662	670	195	0
67,663	67,762	674	199	0
67,763	67,862	678	203	0
67,863	67,962	682	207	0
67,963	68,062	686	211	0
68,063	68,162	690	215	0
68,163	68,262	694	219	0
68,263	68,362	698	223	0
68,363	68,462	702	227	0
68,463	68,562	706	231	0
68,563	68,662	710	235	0
68,663	68,762	714	239	0
68,763	68,862	718	243	0
68,863	68,962	722	247	0
68,963	69,062	726	251	0
69,063	69,162	730	255	0
69,163	69,262	734	259	0
69,263	69,362	738	263	0
69,363	69,462	742	267	0
69,463	69,562	746	271	0
69,563	69,662	750	275	0
69,663	69,762	754	279	0
69,763	69,862	758	283	0
69,863	69,962	762	287	0
69,963	70,062	766	291	0
70,063	70,162	770	295	0
70,163	70,262	774	299	0
70,263	70,362	778	303	0
70,363	70,462	782	307	0
70,463	70,562	786	311	0
70,563	70,662	790	315	0
70,663	70,762	794	319	0

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# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

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(continued)

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- 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
70,763	70,862	798	323	0
70,863	70,962	802	327	0
70,963	71,062	806	331	0
71,063	71,162	810	335	0
71,163	71,262	814	339	0
71,263	71,362	818	343	0
71,363	71,462	822	347	0
71,463	71,562	826	351	0
71,563	71,662	830	355	0
71,663	71,762	834	359	0
71,763	71,862	838	363	0
71,863	71,962	842	367	0
71,963	72,062	846	371	0
72,063	72,162	850	375	0
72,163	72,262	854	379	0
72,263	72,362	858	383	0
72,363	72,462	862	387	0
72,463	72,562	866	391	0
72,563	72,662	870	395	0
72,663	72,762	874	399	0
72,763	72,862	878	403	0
72,863	72,962	882	407	0
72,963	73,062	886	411	0
73,063	73,162	890	415	0
73,163	73,262	894	419	0
73,263	73,362	898	423	0
73,363	73,462	902	427	0
73,463	73,562	906	431	0
73,563	73,662	910	435	0
73,663	73,762	914	439	0
73,763	73,862	918	443	0
73,863	73,962	922	447	0
73,963	74,062	926	451	0
74,063	74,162	930	455	0
74,163	74,262	934	459	0
74,263	74,362	938	463	0
74,363	74,462	942	467	0
74,463	74,562	946	471	0
74,563	74,662	950	475	0
74,663	74,762	954	479	4
74,763	74,862	958	483	8
74,863	74,962	962	487	12
74,963	75,062	966	491	16
75,063	75,162	970	495	20
75,163	75,262	974	499	24
75,263	75,362	978	503	28
75,363	75,462	982	507	32
75,463	75,562	986	511	36
75,563	75,662	990	515	40
75,663	75,762	994	519	44
75,763	75,862	998	523	48
75,863	75,962	1,002	527	52
75,963	76,062	1,006	531	56
76,063	76,162	1,010	535	60
76,163	76,262	1,014	539	64

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
76,263	76,362	1,018	543	68
76,363	76,462	1,022	547	72
76,463	76,562	1,026	551	76
76,563	76,662	1,030	555	80
76,663	76,762	1,034	559	84
76,763	76,862	1,038	563	88
76,863	76,962	1,042	567	92
76,963	77,062	1,046	571	96
77,063	77,162	1,050	575	100
77,163	77,262	1,054	579	104
77,263	77,362	1,058	583	108
77,363	77,462	1,062	587	112
77,463	77,562	1,066	591	116
77,563	77,662	1,070	595	120
77,663	77,762	1,074	599	124
77,763	77,862	1,078	603	128
77,863	77,962	1,082	607	132
77,963	78,062	1,086	611	136
78,063	78,162	1,090	615	140
78,163	78,262	1,094	619	144
78,263	78,362	1,098	623	148
78,363	78,462	1,102	627	152
78,463	78,562	1,106	631	156
78,563	78,662	1,110	635	160
78,663	78,762	1,114	639	164
78,763	78,862	1,118	643	168
78,863	78,962	1,122	647	172
78,963	79,062	1,126	651	176
79,063	79,162	1,130	655	180
79,163	79,262	1,134	659	184
79,263	79,362	1,138	663	188
79,363	79,462	1,142	667	192
79,463	79,562	1,146	671	196
79,563	79,662	1,150	675	200
79,663	79,762	1,154	679	204
79,763	79,862	1,158	683	208
79,863	79,962	1,162	687	212
79,963	80,062	1,166	691	216
80,063	80,162	1,170	695	220
80,163	80,262	1,174	699	224
80,263	80,362	1,178	703	228
80,363	80,462	1,182	707	232
80,463	80,562	1,186	711	236
80,563	80,662	1,190	715	240
80,663	80,762	1,194	719	244
80,763	80,862	1,198	723	248
80,863	80,962	1,202	727	252
80,963	81,062	1,206	731	256
81,063	81,162	1,210	735	260
81,163	81,262	1,214	739	264
81,263	81,362	1,218	743	268
81,363	81,462	1,222	747	272
81,463	81,562	1,226	751	276
81,563	81,662	1,230	755	280
81,663	81,762	1,234	759	284

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
81,763	81,862	1,238	763	288
81,863	81,962	1,242	767	292
81,963	82,062	1,246	771	296
82,063	82,162	1,250	775	300
82,163	82,262	1,254	779	304
82,263	82,362	1,258	783	308
82,363	82,462	1,262	787	312
82,463	82,562	1,266	791	316
82,563	82,662	1,270	795	320
82,663	82,762	1,274	799	324
82,763	82,862	1,278	803	328
82,863	82,962	1,282	807	332
82,963	83,062	1,286	811	336
83,063	83,162	1,290	815	340
83,163	83,262	1,294	819	344
83,263	83,362	1,298	823	348
83,363	83,462	1,302	827	352
83,463	83,562	1,306	831	356
83,563	83,662	1,310	835	360
83,663	83,762	1,314	839	364
83,763	83,862	1,318	843	368
83,863	83,962	1,322	847	372
83,963	84,062	1,326	851	376
84,063	84,162	1,330	855	380
84,163	84,262	1,334	859	384
84,263	84,362	1,338	863	388
84,363	84,462	1,342	867	392
84,463	84,562	1,346	871	396
84,563	84,662	1,350	875	400
84,663	84,762	1,354	879	404
84,763	84,862	1,358	883	408
84,863	84,962	1,362	887	412
84,963	85,062	1,366	891	416
85,063	85,162	1,370	895	420
85,163	85,262	1,374	899	424
85,263	85,362	1,378	903	428
85,363	85,462	1,382	907	432
85,463	85,562	1,386	911	436
85,563	85,662	1,390	915	440
85,663	85,762	1,394	919	444
85,763	85,862	1,398	923	448
85,863	85,962	1,402	927	452
85,963	86,062	1,406	931	456
86,063	86,162	1,410	935	460
86,163	86,262	1,414	939	464
86,263	86,362	1,418	943	468
86,363	86,462	1,422	947	472
86,463	86,562	1,426	951	476
86,563	86,662	1,430	955	480
86,663	86,762	1,434	959	484
86,763	86,862	1,438	963	488
86,863	86,962	1,442	967	492
86,963	87,062	1,446	971	496
87,063	87,162	1,450	975	500
87,163	87,262	1,454	979	504

Continued on next page.

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

(continued)

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
87,263	87,362	1,458	983	508	33
87,363	87,462	1,462	987	512	37
87,463	87,562	1,466	991	516	41
87,563	87,662	1,470	995	520	45
87,663	87,762	1,474	999	524	49
87,763	87,862	1,478	1,003	528	53
87,863	87,962	1,482	1,007	532	57
87,963	88,062	1,486	1,011	536	61
88,063	88,162	1,490	1,015	540	65
88,163	88,262	1,494	1,019	544	69
88,263	88,362	1,498	1,023	548	73
88,363	88,462	1,502	1,027	552	77
88,463	88,562	1,506	1,031	556	81
88,563	88,662	1,510	1,035	560	85
88,663	88,762	1,514	1,039	564	89
88,763	88,862	1,518	1,043	568	93
88,863	88,962	1,522	1,047	572	97
88,963	89,062	1,526	1,051	576	101
89,063	89,162	1,530	1,055	580	105
89,163	89,262	1,534	1,059	584	109
89,263	89,362	1,538	1,063	588	113
89,363	89,462	1,542	1,067	592	117
89,463	89,562	1,546	1,071	596	121
89,563	89,662	1,550	1,075	600	125
89,663	89,762	1,554	1,079	604	129
89,763	89,862	1,558	1,083	608	133
89,863	89,962	1,562	1,087	612	137
89,963	90,062	1,566	1,091	616	141
90,063	90,162	1,570	1,095	620	145
90,163	90,262	1,574	1,099	624	149
90,263	90,362	1,578	1,103	628	153
90,363	90,462	1,582	1,107	632	157
90,463	90,562	1,586	1,111	636	161
90,563	90,662	1,590	1,115	640	165
90,663	90,762	1,594	1,119	644	169
90,763	90,862	1,598	1,123	648	173
90,863	90,962	1,602	1,127	652	177
90,963	91,062	1,606	1,131	656	181
91,063	91,162	1,610	1,135	660	185
91,163	91,262	1,614	1,139	664	189
91,263	91,362	1,618	1,143	668	193
91,363	91,462	1,622	1,147	672	197
91,463	91,562	1,626	1,151	676	201
91,563	91,662	1,630	1,155	680	205
91,663	91,762	1,634	1,159	684	209
91,763	91,862	1,638	1,163	688	213
91,863	91,962	1,642	1,167	692	217
91,963	92,062	1,646	1,171	696	221
92,063	92,162	1,650	1,175	700	225
92,163	92,262	1,654	1,179	704	229
92,263	92,362	1,658	1,183	708	233
92,363	92,462	1,662	1,187	712	237
92,463	92,562	1,666	1,191	716	241
92,563	92,662	1,670	1,195	720	245
92,663	92,762	1,674	1,199	724	249

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
92,763	92,862	1,678	1,203	728	253
92,863	92,962	1,682	1,207	732	257
92,963	93,062	1,686	1,211	736	261
93,063	93,162	1,690	1,215	740	265
93,163	93,262	1,694	1,219	744	269
93,263	93,362	1,698	1,223	748	273
93,363	93,462	1,702	1,227	752	277
93,463	93,562	1,706	1,231	756	281
93,563	93,662	1,710	1,235	760	285
93,663	93,762	1,714	1,239	764	289
93,763	93,862	1,718	1,243	768	293
93,863	93,962	1,722	1,247	772	297
93,963	94,062	1,726	1,251	776	301
94,063	94,162	1,730	1,255	780	305
94,163	94,262	1,734	1,259	784	309
94,263	94,362	1,738	1,263	788	313
94,363	94,462	1,744	1,269	794	319
94,463	94,562	1,750	1,275	800	325
94,563	94,662	1,756	1,281	806	331
94,663	94,762	1,762	1,287	812	337
94,763	94,862	1,768	1,293	818	343
94,863	94,962	1,774	1,299	824	349
94,963	95,062	1,780	1,305	830	355
95,063	95,162	1,786	1,311	836	361
95,163	95,262	1,792	1,317	842	367
95,263	95,362	1,798	1,323	848	373
95,363	95,462	1,804	1,329	854	379
95,463	95,562	1,810	1,335	860	385
95,563	95,662	1,816	1,341	866	391
95,663	95,762	1,822	1,347	872	397
95,763	95,862	1,828	1,353	878	403
95,863	95,962	1,834	1,359	884	409
95,963	96,062	1,840	1,365	890	415
96,063	96,162	1,846	1,371	896	421
96,163	96,262	1,852	1,377	902	427
96,263	96,362	1,858	1,383	908	433
96,363	96,462	1,864	1,389	914	439
96,463	96,562	1,870	1,395	920	445
96,563	96,662	1,876	1,401	926	451
96,663	96,762	1,882	1,407	932	457
96,763	96,862	1,888	1,413	938	463
96,863	96,962	1,894	1,419	944	469
96,963	97,062	1,900	1,425	950	475
97,063	97,162	1,906	1,431	956	481
97,163	97,262	1,912	1,437	962	487
97,263	97,362	1,918	1,443	968	493
97,363	97,462	1,924	1,449	974	499
97,463	97,562	1,930	1,455	980	505
97,563	97,662	1,936	1,461	986	511
97,663	97,762	1,942	1,467	992	517
97,763	97,862	1,948	1,473	998	523
97,863	97,962	1,954	1,479	1,004	529
97,963	98,062	1,960	1,485	1,010	535
98,063	98,162	1,966	1,491	1,016	541
98,163	98,262	1,972	1,497	1,022	547

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
98,263	98,362	1,978	1,503	1,028	553
98,363	98,462	1,984	1,509	1,034	559
98,463	98,562	1,990	1,515	1,040	565
98,563	98,662	1,996	1,521	1,046	571
98,663	98,762	2,002	1,527	1,052	577
98,763	98,862	2,008	1,533	1,058	583
98,863	98,962	2,014	1,539	1,064	589
98,963	99,062	2,020	1,545	1,070	595
99,063	99,162	2,026	1,551	1,076	601
99,163	99,262	2,032	1,557	1,082	607
99,263	99,362	2,038	1,563	1,088	613
99,363	99,462	2,044	1,569	1,094	619
99,463	99,562	2,050	1,575	1,100	625
99,563	99,662	2,056	1,581	1,106	631
99,663	99,762	2,062	1,587	1,112	637
99,763	99,862	2,068	1,593	1,118	643
99,863	99,962	2,074	1,599	1,124	649
99,963	100,062	2,080	1,605	1,130	655
100,063	100,162	2,086	1,611	1,136	661
100,163	100,262	2,092	1,617	1,142	667
100,263	100,362	2,098	1,623	1,148	673
100,363	100,462	2,104	1,629	1,154	679
100,463	100,562	2,110	1,635	1,160	685
100,563	100,662	2,116	1,641	1,166	691
100,663	100,762	2,122	1,647	1,172	697
100,763	100,862	2,128	1,653	1,178	703
100,863	100,962	2,134	1,659	1,184	709
100,963	101,062	2,140	1,665	1,190	715
101,063	101,162	2,146	1,671	1,196	721
101,163	101,262	2,152	1,677	1,202	727
101,263	101,362	2,158	1,683	1,208	733
101,363	101,462	2,164	1,689	1,214	739
101,463	101,562	2,170	1,695	1,220	745
101,563	101,662	2,176	1,701	1,226	751
101,663	101,762	2,182	1,707	1,232	757
101,763	101,862	2,188	1,713	1,238	763
101,863	101,962	2,194	1,719	1,244	769
101,963	102,062	2,200	1,725	1,250	775
102,063	102,162	2,206	1,731	1,256	781
102,163	102,262	2,212	1,737	1,262	787
102,263	102,362	2,218	1,743	1,268	793
102,363	102,462	2,224	1,749	1,274	799
102,463	102,562	2,230	1,755	1,280	805
102,563	102,662	2,236	1,761	1,286	811
102,663	102,762	2,242	1,767	1,292	817
102,763	102,862	2,24			

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

**Caution:** Do not use these tables for Form 540 or Form 540NR.

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
103,763	103,862	2,308	1,833	1,358	883
103,863	103,962	2,314	1,839	1,364	889
103,963	104,062	2,320	1,845	1,370	895
104,063	104,162	2,326	1,851	1,376	901
104,163	104,262	2,332	1,857	1,382	907
104,263	104,362	2,338	1,863	1,388	913
104,363	104,462	2,344	1,869	1,394	919
104,463	104,562	2,350	1,875	1,400	925
104,563	104,662	2,356	1,881	1,406	931
104,663	104,762	2,362	1,887	1,412	937
104,763	104,862	2,368	1,893	1,418	943
104,863	104,962	2,374	1,899	1,424	949
104,963	105,062	2,380	1,905	1,430	955
105,063	105,162	2,386	1,911	1,436	961
105,163	105,262	2,392	1,917	1,442	967
105,263	105,362	2,398	1,923	1,448	973
105,363	105,462	2,404	1,929	1,454	979
105,463	105,562	2,410	1,935	1,460	985
105,563	105,662	2,416	1,941	1,466	991
105,663	105,762	2,422	1,947	1,472	997
105,763	105,862	2,428	1,953	1,478	1,003
105,863	105,962	2,434	1,959	1,484	1,009
105,963	106,062	2,440	1,965	1,490	1,015
106,063	106,162	2,446	1,971	1,496	1,021
106,163	106,262	2,452	1,977	1,502	1,027
106,263	106,362	2,458	1,983	1,508	1,033
106,363	106,462	2,464	1,989	1,514	1,039
106,463	106,562	2,470	1,995	1,520	1,045
106,563	106,662	2,476	2,001	1,526	1,051
106,663	106,762	2,482	2,007	1,532	1,057
106,763	106,862	2,488	2,013	1,538	1,063
106,863	106,962	2,494	2,019	1,544	1,069
106,963	107,062	2,500	2,025	1,550	1,075
107,063	107,162	2,506	2,031	1,556	1,081
107,163	107,262	2,512	2,037	1,562	1,087
107,263	107,362	2,518	2,043	1,568	1,093
107,363	107,462	2,524	2,049	1,574	1,099
107,463	107,562	2,530	2,055	1,580	1,105
107,563	107,662	2,536	2,061	1,586	1,111
107,663	107,762	2,542	2,067	1,592	1,117
107,763	107,862	2,548	2,073	1,598	1,123
107,863	107,962	2,554	2,079	1,604	1,129
107,963	108,062	2,560	2,085	1,610	1,135
108,063	108,162	2,566	2,091	1,616	1,141
108,163	108,262	2,572	2,097	1,622	1,147
108,263	108,362	2,578	2,103	1,628	1,153
108,363	108,462	2,584	2,109	1,634	1,159
108,463	108,562	2,590	2,115	1,640	1,165
108,563	108,662	2,596	2,121	1,646	1,171
108,663	108,762	2,602	2,127	1,652	1,177
108,763	108,862	2,608	2,133	1,658	1,183
108,863	108,962	2,614	2,139	1,664	1,189
108,963	109,062	2,620	2,145	1,670	1,195
109,063	109,162	2,626	2,151	1,676	1,201
109,163	109,262	2,632	2,157	1,682	1,207

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
109,263	109,362	2,638	2,163	1,688	1,213
109,363	109,462	2,644	2,169	1,694	1,219
109,463	109,562	2,650	2,175	1,700	1,225
109,563	109,662	2,656	2,181	1,706	1,231
109,663	109,762	2,662	2,187	1,712	1,237
109,763	109,862	2,668	2,193	1,718	1,243
109,863	109,962	2,674	2,199	1,724	1,249
109,963	110,062	2,680	2,205	1,730	1,255
110,063	110,162	2,686	2,211	1,736	1,261
110,163	110,262	2,692	2,217	1,742	1,267
110,263	110,362	2,698	2,223	1,748	1,273
110,363	110,462	2,704	2,229	1,754	1,279
110,463	110,562	2,710	2,235	1,760	1,285
110,563	110,662	2,716	2,241	1,766	1,291
110,663	110,762	2,722	2,247	1,772	1,297
110,763	110,862	2,728	2,253	1,778	1,303
110,863	110,962	2,734	2,259	1,784	1,309
110,963	111,062	2,740	2,265	1,790	1,315
111,063	111,162	2,746	2,271	1,796	1,321
111,163	111,262	2,752	2,277	1,802	1,327
111,263	111,362	2,758	2,283	1,808	1,333
111,363	111,462	2,764	2,289	1,814	1,339
111,463	111,562	2,770	2,295	1,820	1,345
111,563	111,662	2,776	2,301	1,826	1,351
111,663	111,762	2,782	2,307	1,832	1,357
111,763	111,862	2,788	2,313	1,838	1,363
111,863	111,962	2,794	2,319	1,844	1,369
111,963	112,062	2,800	2,325	1,850	1,375
112,063	112,162	2,806	2,331	1,856	1,381
112,163	112,262	2,812	2,337	1,862	1,387
112,263	112,362	2,818	2,343	1,868	1,393
112,363	112,462	2,824	2,349	1,874	1,399
112,463	112,562	2,830	2,355	1,880	1,405
112,563	112,662	2,836	2,361	1,886	1,411
112,663	112,762	2,842	2,367	1,892	1,417
112,763	112,862	2,848	2,373	1,898	1,423
112,863	112,962	2,854	2,379	1,904	1,429
112,963	113,062	2,860	2,385	1,910	1,435
113,063	113,162	2,866	2,391	1,916	1,441
113,163	113,262	2,872	2,397	1,922	1,447
113,263	113,362	2,878	2,403	1,928	1,453
113,363	113,462	2,884	2,409	1,934	1,459
113,463	113,562	2,890	2,415	1,940	1,465
113,563	113,662	2,896	2,421	1,946	1,471
113,663	113,762	2,902	2,427	1,952	1,477
113,763	113,862	2,908	2,433	1,958	1,483
113,863	113,962	2,914	2,439	1,964	1,489
113,963	114,062	2,920	2,445	1,970	1,495
114,063	114,162	2,926	2,451	1,976	1,501
114,163	114,262	2,932	2,457	1,982	1,507
114,263	114,362	2,938	2,463	1,988	1,513
114,363	114,462	2,944	2,469	1,994	1,519
114,463	114,562	2,950	2,475	2,000	1,525
114,563	114,662	2,956	2,481	2,006	1,531
114,663	114,762	2,962	2,487	2,012	1,537

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
114,763	114,862	2,968	2,493	2,018	1,543
114,863	114,962	2,974	2,499	2,024	1,549
114,963	115,062	2,980	2,505	2,030	1,555
115,063	115,162	2,986	2,511	2,036	1,561
115,163	115,262	2,992	2,517	2,042	1,567
115,263	115,362	2,998	2,523	2,048	1,573
115,363	115,462	3,004	2,529	2,054	1,579
115,463	115,562	3,010	2,535	2,060	1,585
115,563	115,662	3,016	2,541	2,066	1,591
115,663	115,762	3,022	2,547	2,072	1,597
115,763	115,862	3,028	2,553	2,078	1,603
115,863	115,962	3,034	2,559	2,084	1,609
115,963	116,062	3,040	2,565	2,090	1,615
116,063	116,162	3,046	2,571	2,096	1,621
116,163	116,262	3,052	2,577	2,102	1,627
116,263	116,362	3,058	2,583	2,108	1,633
116,363	116,462	3,064	2,589	2,114	1,639
116,463	116,562	3,070	2,595	2,120	1,645
116,563	116,662	3,076	2,601	2,126	1,651
116,663	116,762	3,082	2,607	2,132	1,657
116,763	116,862	3,088	2,613	2,138	1,663
116,863	116,962	3,094	2,619	2,144	1,669
116,963	117,062	3,100	2,625	2,150	1,675
117,063	117,162	3,106	2,631	2,156	1,681
117,163	117,262	3,112	2,637	2,162	1,687
117,263	117,362	3,118	2,643	2,168	1,693
117,363	117,462	3,124	2,649	2,174	1,699
117,463	117,562	3,130	2,655	2,180	1,705
117,563	117,662	3,136	2,661	2,186	1,711
117,663	117,762	3,142	2,667	2,192	1,717
117,763	117,862	3,148	2,673	2,198	1,723
117,863	117,962	3,154	2,679	2,204	1,729
117,963	118,062	3,160	2,685	2,210	1,735
118,063	118,162	3,166	2,691	2,216	1,741
118,163					

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

(continued)

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
120,263	120,362	3,298	2,823	2,348	1,873
120,363	120,462	3,304	2,829	2,354	1,879
120,463	120,562	3,310	2,835	2,360	1,885
120,563	120,662	3,316	2,841	2,366	1,891
120,663	120,762	3,322	2,847	2,372	1,897
120,763	120,862	3,328	2,853	2,378	1,903
120,863	120,962	3,334	2,859	2,384	1,909
120,963	121,062	3,340	2,865	2,390	1,915
121,063	121,162	3,346	2,871	2,396	1,921
121,163	121,262	3,352	2,877	2,402	1,927
121,263	121,362	3,358	2,883	2,408	1,933
121,363	121,462	3,364	2,889	2,414	1,939
121,463	121,562	3,370	2,895	2,420	1,945
121,563	121,662	3,376	2,901	2,426	1,951
121,663	121,762	3,382	2,907	2,432	1,957
121,763	121,862	3,388	2,913	2,438	1,963
121,863	121,962	3,394	2,919	2,444	1,969
121,963	122,062	3,400	2,925	2,450	1,975
122,063	122,162	3,406	2,931	2,456	1,981
122,163	122,262	3,412	2,937	2,462	1,987
122,263	122,362	3,418	2,943	2,468	1,993
122,363	122,462	3,424	2,949	2,474	1,999
122,463	122,562	3,430	2,955	2,480	2,005
122,563	122,662	3,436	2,961	2,486	2,011
122,663	122,762	3,442	2,967	2,492	2,017
122,763	122,862	3,448	2,973	2,498	2,023
122,863	122,962	3,454	2,979	2,504	2,029
122,963	123,062	3,460	2,985	2,510	2,035
123,063	123,162	3,466	2,991	2,516	2,041
123,163	123,262	3,472	2,997	2,522	2,047
123,263	123,362	3,478	3,003	2,528	2,053
123,363	123,462	3,484	3,009	2,534	2,059
123,463	123,562	3,490	3,015	2,540	2,065
123,563	123,662	3,496	3,021	2,546	2,071
123,663	123,762	3,502	3,027	2,552	2,077
123,763	123,862	3,508	3,033	2,558	2,083
123,863	123,962	3,514	3,039	2,564	2,089
123,963	124,062	3,520	3,045	2,570	2,095
124,063	124,162	3,526	3,051	2,576	2,101
124,163	124,262	3,532	3,057	2,582	2,107
124,263	124,362	3,538	3,063	2,588	2,113
124,363	124,462	3,544	3,069	2,594	2,119
124,463	124,562	3,550	3,075	2,600	2,125
124,563	124,662	3,556	3,081	2,606	2,131
124,663	124,762	3,562	3,087	2,612	2,137
124,763	124,862	3,568	3,093	2,618	2,143
124,863	124,962	3,574	3,099	2,624	2,149
124,963	125,062	3,580	3,105	2,630	2,155
125,063	125,162	3,586	3,111	2,636	2,161
125,163	125,262	3,592	3,117	2,642	2,167
125,263	125,362	3,598	3,123	2,648	2,173
125,363	125,462	3,604	3,129	2,654	2,179
125,463	125,562	3,610	3,135	2,660	2,185
125,563	125,662	3,616	3,141	2,666	2,191
125,663	125,762	3,622	3,147	2,672	2,197

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
125,763	125,862	3,628	3,153	2,678	2,203
125,863	125,962	3,634	3,159	2,684	2,209
125,963	126,062	3,640	3,165	2,690	2,215
126,063	126,162	3,646	3,171	2,696	2,221
126,163	126,262	3,652	3,177	2,702	2,227
126,263	126,362	3,658	3,183	2,708	2,233
126,363	126,462	3,664	3,189	2,714	2,239
126,463	126,562	3,670	3,195	2,720	2,245
126,563	126,662	3,678	3,203	2,728	2,253
126,663	126,762	3,686	3,211	2,736	2,261
126,763	126,862	3,694	3,219	2,744	2,269
126,863	126,962	3,702	3,227	2,752	2,277
126,963	127,062	3,710	3,235	2,760	2,285
127,063	127,162	3,718	3,243	2,768	2,293
127,163	127,262	3,726	3,251	2,776	2,301
127,263	127,362	3,734	3,259	2,784	2,309
127,363	127,462	3,742	3,267	2,792	2,317
127,463	127,562	3,750	3,275	2,800	2,325
127,563	127,662	3,758	3,283	2,808	2,333
127,663	127,762	3,766	3,291	2,816	2,341
127,763	127,862	3,774	3,299	2,824	2,349
127,863	127,962	3,782	3,307	2,832	2,357
127,963	128,062	3,790	3,315	2,840	2,365
128,063	128,162	3,798	3,323	2,848	2,373
128,163	128,262	3,806	3,331	2,856	2,381
128,263	128,362	3,814	3,339	2,864	2,389
128,363	128,462	3,822	3,347	2,872	2,397
128,463	128,562	3,830	3,355	2,880	2,405
128,563	128,662	3,838	3,363	2,888	2,413
128,663	128,762	3,846	3,371	2,896	2,421
128,763	128,862	3,854	3,379	2,904	2,429
128,863	128,962	3,862	3,387	2,912	2,437
128,963	129,062	3,870	3,395	2,920	2,445
129,063	129,162	3,878	3,403	2,928	2,453
129,163	129,262	3,886	3,411	2,936	2,461
129,263	129,362	3,894	3,419	2,944	2,469
129,363	129,462	3,902	3,427	2,952	2,477
129,463	129,562	3,910	3,435	2,960	2,485
129,563	129,662	3,918	3,443	2,968	2,493
129,663	129,762	3,926	3,451	2,976	2,501
129,763	129,862	3,934	3,459	2,984	2,509
129,863	129,962	3,942	3,467	2,992	2,517
129,963	130,062	3,950	3,475	3,000	2,525
130,063	130,162	3,958	3,483	3,008	2,533
130,163	130,262	3,966	3,491	3,016	2,541
130,263	130,362	3,974	3,499	3,024	2,549
130,363	130,462	3,982	3,507	3,032	2,557
130,463	130,562	3,990	3,515	3,040	2,565
130,563	130,662	3,998	3,523	3,048	2,573
130,663	130,762	4,006	3,531	3,056	2,581
130,763	130,862	4,014	3,539	3,064	2,589
130,863	130,962	4,022	3,547	3,072	2,597
130,963	131,062	4,030	3,555	3,080	2,605
131,063	131,162	4,038	3,563	3,088	2,613
131,163	131,262	4,046	3,571	3,096	2,621

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
131,263	131,362	4,054	3,579	3,104	2,629
131,363	131,462	4,062	3,587	3,112	2,637
131,463	131,562	4,070	3,595	3,120	2,645
131,563	131,662	4,078	3,603	3,128	2,653
131,663	131,762	4,086	3,611	3,136	2,661
131,763	131,862	4,094	3,619	3,144	2,669
131,863	131,962	4,102	3,627	3,152	2,677
131,963	132,062	4,110	3,635	3,160	2,685
132,063	132,162	4,118	3,643	3,168	2,693
132,163	132,262	4,126	3,651	3,176	2,701
132,263	132,362	4,134	3,659	3,184	2,709
132,363	132,462	4,142	3,667	3,192	2,717
132,463	132,562	4,150	3,675	3,200	2,725
132,563	132,662	4,158	3,683	3,208	2,733
132,663	132,762	4,166	3,691	3,216	2,741
132,763	132,862	4,174	3,699	3,224	2,749
132,863	132,962	4,182	3,707	3,232	2,757
132,963	133,062	4,190	3,715	3,240	2,765
133,063	133,162	4,198	3,723	3,248	2,773
133,163	133,262	4,206	3,731	3,256	2,781
133,263	133,362	4,214	3,739	3,264	2,789
133,363	133,462	4,222	3,747	3,272	2,797
133,463	133,562	4,230	3,755	3,280	2,805
133,563	133,662	4,238	3,763	3,288	2,813
133,663	133,762	4,246	3,771	3,296	2,821
133,763	133,862	4,254	3,779	3,304	2,829
133,863	133,962	4,262	3,787	3,312	2,837
133,963	134,062	4,270	3,795	3,320	2,845
134,063	134,162	4,278	3,803	3,328	2,853
134,163	134,262	4,286	3,811	3,336	2,861
134,263	134,362	4,294	3,819	3,344	2,869
134,363	134,462	4,302	3,827	3,352	2,877
134,463	134,562	4,310	3,835	3,360	2,885
134,563	134,662	4,318	3,843</		

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

**Caution:** Do not use these tables for Form 540 or Form 540NR.

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
136,763	136,862	4,494	4,019	3,544	3,069
136,863	136,962	4,502	4,027	3,552	3,077
136,963	137,062	4,510	4,035	3,560	3,085
137,063	137,162	4,518	4,043	3,568	3,093
137,163	137,262	4,526	4,051	3,576	3,101
137,263	137,362	4,534	4,059	3,584	3,109
137,363	137,462	4,542	4,067	3,592	3,117
137,463	137,562	4,550	4,075	3,600	3,125
137,563	137,662	4,558	4,083	3,608	3,133
137,663	137,762	4,566	4,091	3,616	3,141
137,763	137,862	4,574	4,099	3,624	3,149
137,863	137,962	4,582	4,107	3,632	3,157
137,963	138,062	4,590	4,115	3,640	3,165
138,063	138,162	4,598	4,123	3,648	3,173
138,163	138,262	4,606	4,131	3,656	3,181
138,263	138,362	4,614	4,139	3,664	3,189
138,363	138,462	4,622	4,147	3,672	3,197
138,463	138,562	4,630	4,155	3,680	3,205
138,563	138,662	4,638	4,163	3,688	3,213
138,663	138,762	4,646	4,171	3,696	3,221
138,763	138,862	4,654	4,179	3,704	3,229
138,863	138,962	4,662	4,187	3,712	3,237
138,963	139,062	4,670	4,195	3,720	3,245
139,063	139,162	4,678	4,203	3,728	3,253
139,163	139,262	4,686	4,211	3,736	3,261
139,263	139,362	4,694	4,219	3,744	3,269
139,363	139,462	4,702	4,227	3,752	3,277
139,463	139,562	4,710	4,235	3,760	3,285
139,563	139,662	4,718	4,243	3,768	3,293
139,663	139,762	4,726	4,251	3,776	3,301
139,763	139,862	4,734	4,259	3,784	3,309
139,863	139,962	4,742	4,267	3,792	3,317
139,963	140,062	4,750	4,275	3,800	3,325
140,063	140,162	4,758	4,283	3,808	3,333
140,163	140,262	4,766	4,291	3,816	3,341
140,263	140,362	4,774	4,299	3,824	3,349
140,363	140,462	4,782	4,307	3,832	3,357
140,463	140,562	4,790	4,315	3,840	3,365
140,563	140,662	4,798	4,323	3,848	3,373
140,663	140,762	4,806	4,331	3,856	3,381
140,763	140,862	4,814	4,339	3,864	3,389
140,863	140,962	4,822	4,347	3,872	3,397
140,963	141,062	4,830	4,355	3,880	3,405
141,063	141,162	4,838	4,363	3,888	3,413
141,163	141,262	4,846	4,371	3,896	3,421
141,263	141,362	4,854	4,379	3,904	3,429
141,363	141,462	4,862	4,387	3,912	3,437
141,463	141,562	4,870	4,395	3,920	3,445
141,563	141,662	4,878	4,403	3,928	3,453
141,663	141,762	4,886	4,411	3,936	3,461
141,763	141,862	4,894	4,419	3,944	3,469
141,863	141,962	4,902	4,427	3,952	3,477
141,963	142,062	4,910	4,435	3,960	3,485
142,063	142,162	4,918	4,443	3,968	3,493
142,163	142,262	4,926	4,451	3,976	3,501

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
142,263	142,362	4,934	4,459	3,984	3,509
142,363	142,462	4,942	4,467	3,992	3,517
142,463	142,562	4,950	4,475	4,000	3,525
142,563	142,662	4,958	4,483	4,008	3,533
142,663	142,762	4,966	4,491	4,016	3,541
142,763	142,862	4,974	4,499	4,024	3,549
142,863	142,962	4,982	4,507	4,032	3,557
142,963	143,062	4,990	4,515	4,040	3,565
143,063	143,162	4,998	4,523	4,048	3,573
143,163	143,262	5,006	4,531	4,056	3,581
143,263	143,362	5,014	4,539	4,064	3,589
143,363	143,462	5,022	4,547	4,072	3,597
143,463	143,562	5,030	4,555	4,080	3,605
143,563	143,662	5,038	4,563	4,088	3,613
143,663	143,762	5,046	4,571	4,096	3,621
143,763	143,862	5,054	4,579	4,104	3,629
143,863	143,962	5,062	4,587	4,112	3,637
143,963	144,062	5,070	4,595	4,120	3,645
144,063	144,162	5,078	4,603	4,128	3,653
144,163	144,262	5,086	4,611	4,136	3,661
144,263	144,362	5,094	4,619	4,144	3,669
144,363	144,462	5,102	4,627	4,152	3,677
144,463	144,562	5,110	4,635	4,160	3,685
144,563	144,662	5,118	4,643	4,168	3,693
144,663	144,762	5,126	4,651	4,176	3,701
144,763	144,862	5,134	4,659	4,184	3,709
144,863	144,962	5,142	4,667	4,192	3,717
144,963	145,062	5,150	4,675	4,200	3,725
145,063	145,162	5,158	4,683	4,208	3,733
145,163	145,262	5,166	4,691	4,216	3,741
145,263	145,362	5,174	4,699	4,224	3,749
145,363	145,462	5,182	4,707	4,232	3,757
145,463	145,562	5,190	4,715	4,240	3,765
145,563	145,662	5,198	4,723	4,248	3,773
145,663	145,762	5,206	4,731	4,256	3,781
145,763	145,862	5,214	4,739	4,264	3,789
145,863	145,962	5,222	4,747	4,272	3,797
145,963	146,062	5,230	4,755	4,280	3,805
146,063	146,162	5,238	4,763	4,288	3,813
146,163	146,262	5,246	4,771	4,296	3,821
146,263	146,362	5,254	4,779	4,304	3,829
146,363	146,462	5,262	4,787	4,312	3,837
146,463	146,562	5,270	4,795	4,320	3,845
146,563	146,662	5,278	4,803	4,328	3,853
146,663	146,762	5,286	4,811	4,336	3,861
146,763	146,862	5,294	4,819	4,344	3,869
146,863	146,962	5,302	4,827	4,352	3,877
146,963	147,062	5,310	4,835	4,360	3,885
147,063	147,162	5,318	4,843	4,368	3,893
147,163	147,262	5,326	4,851	4,376	3,901
147,263	147,362	5,334	4,859	4,384	3,909
147,363	147,462	5,342	4,867	4,392	3,917
147,463	147,562	5,350	4,875	4,400	3,925
147,563	147,662	5,358	4,883	4,408	3,933
147,663	147,762	5,366	4,891	4,416	3,941

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
147,763	147,862	5,374	4,899	4,424	3,949
147,863	147,962	5,382	4,907	4,432	3,957
147,963	148,062	5,390	4,915	4,440	3,965
148,063	148,162	5,398	4,923	4,448	3,973
148,163	148,262	5,406	4,931	4,456	3,981
148,263	148,362	5,414	4,939	4,464	3,989
148,363	148,462	5,422	4,947	4,472	3,997
148,463	148,562	5,430	4,955	4,480	4,005
148,563	148,662	5,438	4,963	4,488	4,013
148,663	148,762	5,446	4,971	4,496	4,021
148,763	148,862	5,454	4,979	4,504	4,029
148,863	148,962	5,462	4,987	4,512	4,037
148,963	149,062	5,470	4,995	4,520	4,045
149,063	149,162	5,478	5,003	4,528	4,053
149,163	149,262	5,486	5,011	4,536	4,061
149,263	149,362	5,494	5,019	4,544	4,069
149,363	149,462	5,502	5,027	4,552	4,077
149,463	149,562	5,510	5,035	4,560	4,085
149,563	149,662	5,518	5,043	4,568	4,093
149,663	149,762	5,526	5,051	4,576	4,101
149,763	149,862	5,534	5,059	4,584	4,109
149,863	149,962	5,542	5,067	4,592	4,117
149,963	150,062	5,550	5,075	4,600	4,125
150,063	150,162	5,558	5,083	4,608	4,133
150,163	150,262	5,566	5,091	4,616	4,141
150,263	150,362	5,574	5,099	4,624	4,149
150,363	150,462	5,582	5,107	4,632	4,157
150,463	150,562	5,590	5,115	4,640	4,165
150,563	150,662	5,598	5,123	4,648	4,173
150,663	150,762	5,606	5,131	4,656	4,181
150,763	150,862	5,614	5,139	4,664	4,189
150,863	150,962	5,622	5,147	4,672	4,197
150,963	151,062	5,630	5,155	4,680	4,205
151,063	151,162	5,638	5,163</		

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

(continued)

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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				If Your Income Is...		Number of Dependents				If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3	At Least	But Not Over	0	1	2	3
153,263	153,362	5,814	5,339	4,864	4,389	158,763	158,862	6,279	5,804	5,329	4,854	164,263	164,362	6,791	6,316	5,841	5,366
153,363	153,462	5,822	5,347	4,872	4,397	158,863	158,962	6,289	5,814	5,339	4,864	164,363	164,462	6,800	6,325	5,850	5,375
153,463	153,562	5,830	5,355	4,880	4,405	158,963	159,062	6,298	5,823	5,348	4,873	164,463	164,562	6,810	6,335	5,860	5,385
153,563	153,662	5,838	5,363	4,888	4,413	159,063	159,162	6,307	5,832	5,357	4,882	164,563	164,662	6,819	6,344	5,869	5,394
153,663	153,762	5,846	5,371	4,896	4,421	159,163	159,262	6,317	5,842	5,367	4,892	164,663	164,762	6,828	6,353	5,878	5,403
153,763	153,862	5,854	5,379	4,904	4,429	159,263	159,362	6,326	5,851	5,376	4,901	164,763	164,862	6,837	6,362	5,887	5,412
153,863	153,962	5,862	5,387	4,912	4,437	159,363	159,462	6,335	5,860	5,385	4,910	164,863	164,962	6,847	6,372	5,897	5,422
153,963	154,062	5,870	5,395	4,920	4,445	159,463	159,562	6,345	5,870	5,395	4,920	164,963	165,062	6,856	6,381	5,906	5,431
154,063	154,162	5,878	5,403	4,928	4,453	159,563	159,662	6,354	5,879	5,404	4,929	165,063	165,162	6,865	6,390	5,915	5,440
154,163	154,262	5,886	5,411	4,936	4,461	159,663	159,762	6,363	5,888	5,413	4,938	165,163	165,262	6,875	6,400	5,925	5,450
154,263	154,362	5,894	5,419	4,944	4,469	159,763	159,862	6,372	5,897	5,422	4,947	165,263	165,362	6,884	6,409	5,934	5,459
154,363	154,462	5,902	5,427	4,952	4,477	159,863	159,962	6,382	5,907	5,432	4,957	165,363	165,462	6,893	6,418	5,943	5,468
154,463	154,562	5,910	5,435	4,960	4,485	159,963	160,062	6,391	5,916	5,441	4,966	165,463	165,562	6,903	6,428	5,953	5,478
154,563	154,662	5,918	5,443	4,968	4,493	160,063	160,162	6,400	5,925	5,450	4,975	165,563	165,662	6,912	6,437	5,962	5,487
154,663	154,762	5,926	5,451	4,976	4,501	160,163	160,262	6,410	5,935	5,460	4,985	165,663	165,762	6,921	6,446	5,971	5,496
154,763	154,862	5,934	5,459	4,984	4,509	160,263	160,362	6,419	5,944	5,469	4,994	165,763	165,862	6,930	6,455	5,980	5,505
154,863	154,962	5,942	5,467	4,992	4,517	160,363	160,462	6,428	5,953	5,478	5,003	165,863	165,962	6,940	6,465	5,990	5,515
154,963	155,062	5,950	5,475	5,000	4,525	160,463	160,562	6,438	5,963	5,488	5,013	165,963	166,062	6,949	6,474	5,999	5,524
155,063	155,162	5,958	5,483	5,008	4,533	160,563	160,662	6,447	5,972	5,497	5,022	166,063	166,162	6,958	6,483	6,008	5,533
155,163	155,262	5,966	5,491	5,016	4,541	160,663	160,762	6,456	5,981	5,506	5,031	166,163	166,262	6,968	6,493	6,018	5,543
155,263	155,362	5,974	5,499	5,024	4,549	160,763	160,862	6,465	5,990	5,515	5,040	166,263	166,362	6,977	6,502	6,027	5,552
155,363	155,462	5,982	5,507	5,032	4,557	160,863	160,962	6,475	6,000	5,525	5,050	166,363	166,462	6,986	6,511	6,036	5,561
155,463	155,562	5,990	5,515	5,040	4,565	160,963	161,062	6,484	6,009	5,534	5,059	166,463	166,562	6,996	6,521	6,046	5,571
155,563	155,662	5,998	5,523	5,048	4,573	161,063	161,162	6,493	6,018	5,543	5,068	166,563	166,662	7,005	6,530	6,055	5,580
155,663	155,762	6,006	5,531	5,056	4,581	161,163	161,262	6,503	6,028	5,553	5,078	166,663	166,762	7,014	6,539	6,064	5,589
155,763	155,862	6,014	5,539	5,064	4,589	161,263	161,362	6,512	6,037	5,562	5,087	166,763	166,862	7,023	6,548	6,073	5,598
155,863	155,962	6,022	5,547	5,072	4,597	161,363	161,462	6,521	6,046	5,571	5,096	166,863	166,962	7,033	6,558	6,083	5,608
155,963	156,062	6,030	5,555	5,080	4,605	161,463	161,562	6,531	6,056	5,581	5,106	166,963	167,062	7,042	6,567	6,092	5,617
156,063	156,162	6,038	5,563	5,088	4,613	161,563	161,662	6,540	6,065	5,590	5,115	167,063	167,162	7,051	6,576	6,101	5,626
156,163	156,262	6,046	5,571	5,096	4,621	161,663	161,762	6,549	6,074	5,599	5,124	167,163	167,262	7,061	6,586	6,111	5,636
156,263	156,362	6,054	5,579	5,104	4,629	161,763	161,862	6,558	6,083	5,608	5,133	167,263	167,362	7,070	6,595	6,120	5,645
156,363	156,462	6,062	5,587	5,112	4,637	161,863	161,962	6,568	6,093	5,618	5,143	167,363	167,462	7,079	6,604	6,129	5,654
156,463	156,562	6,070	5,595	5,120	4,645	161,963	162,062	6,577	6,102	5,627	5,152	167,463	167,562	7,089	6,614	6,139	5,664
156,563	156,662	6,078	5,603	5,128	4,653	162,063	162,162	6,586	6,111	5,636	5,161	167,563	167,662	7,098	6,623	6,148	5,673
156,663	156,762	6,086	5,611	5,136	4,661	162,163	162,262	6,596	6,121	5,646	5,171	167,663	167,762	7,107	6,632	6,157	5,682
156,763	156,862	6,094	5,619	5,144	4,669	162,263	162,362	6,605	6,130	5,655	5,180	167,763	167,862	7,116	6,641	6,166	5,691
156,863	156,962	6,103	5,628	5,153	4,678	162,363	162,462	6,614	6,139	5,664	5,189	167,863	167,962	7,126	6,651	6,176	5,701
156,963	157,062	6,112	5,637	5,162	4,687	162,463	162,562	6,624	6,149	5,674	5,199	167,963	168,062	7,135	6,660	6,185	5,710
157,063	157,162	6,121	5,646	5,171	4,696	162,563	162,662	6,633	6,158	5,683	5,208	168,063	168,162	7,144	6,669	6,194	5,719
157,163	157,262	6,131	5,656	5,181	4,706	162,663	162,762	6,642	6,167	5,692	5,217	168,163	168,262	7,154	6,679	6,204	5,729
157,263	157,362	6,140	5,665	5,190	4,715	162,763	162,862	6,651	6,176	5,701	5,226	168,263	168,362	7,163	6,688	6,213	5,738
157,363	157,462	6,149	5,674	5,199	4,724	162,863	162,962	6,661	6,186	5,711	5,236	168,363	168,462	7,172	6,697	6,222	5,747
157,463	157,562	6,159	5,684	5,209	4,734	162,963	163,062	6,670	6,195	5,720	5,245	168,463	168,562	7,182	6,707	6,232	5,757
157,563	157,662	6,168	5,693	5,218	4,743	163,063	163,162	6,679	6,204	5,729	5,254	168,563	168,662	7,191	6,716	6,241	5,766
157,663	157,762	6,177	5,702	5,227	4,752	163,163	163,262	6,689	6,214	5,739	5,264	168,663	168,762	7,200	6,725	6,250	5,775
157,763	157,862	6,186	5,711	5,236	4,761	163,263	163,362	6,698	6,223	5,748	5,273	168,763	168,862	7,209	6,734	6,259	5,784
157,863	157,962	6,196	5,721	5,246	4,771	163,363	163,462	6,707	6,232	5,757	5,282	168,863	168,962	7,219	6,744	6,269	5,794
157,963	158,062	6,205	5,730	5,255	4,780	163,463	163,562	6,717	6,242	5,767	5,292	168,963	169,062	7,228	6,753	6,278	5,803
158,063	158,162	6,214	5,739	5,264	4,789	163,563	163,662	6,726	6,251	5,776	5,301	169,063	169,162	7,237	6,762	6,287	5,812
158,163	158,262	6,224	5,749	5,274	4,799	163,663	163,762	6,735	6,260	5,785	5,310	169,163	169,262	7,247	6,772	6,297	5,822
158,263	158,362	6,233	5,758	5,283	4,808	163,763	163,862	6,744	6,269	5,794	5,319	169,263	169,362	7,256	6,781	6,306	5,831
158,363	158,462	6,242	5,767	5,292	4,817	163,863	163,962	6,754	6,279	5,804	5,329	169,363	169,462	7,265	6,790	6,315	5,840
158,463	158,562	6,252	5,777	5,302													

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

**Caution:** Do not use these tables for Form 540 or Form 540NR.

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
169,763	169,862	7,302	6,827	6,352	5,877
169,863	169,962	7,312	6,837	6,362	5,887
169,963	170,062	7,321	6,846	6,371	5,896
170,063	170,162	7,330	6,855	6,380	5,905
170,163	170,262	7,340	6,865	6,390	5,915
170,263	170,362	7,349	6,874	6,399	5,924
170,363	170,462	7,358	6,883	6,408	5,933
170,463	170,562	7,368	6,893	6,418	5,943
170,563	170,662	7,377	6,902	6,427	5,952
170,663	170,762	7,386	6,911	6,436	5,961
170,763	170,862	7,395	6,920	6,445	5,970
170,863	170,962	7,405	6,930	6,455	5,980
170,963	171,062	7,414	6,939	6,464	5,989
171,063	171,162	7,423	6,948	6,473	5,998
171,163	171,262	7,433	6,958	6,483	6,008
171,263	171,362	7,442	6,967	6,492	6,017
171,363	171,462	7,451	6,976	6,501	6,026
171,463	171,562	7,461	6,986	6,511	6,036
171,563	171,662	7,470	6,995	6,520	6,045
171,663	171,762	7,479	7,004	6,529	6,054
171,763	171,862	7,488	7,013	6,538	6,063
171,863	171,962	7,498	7,023	6,548	6,073
171,963	172,062	7,507	7,032	6,557	6,082
172,063	172,162	7,516	7,041	6,566	6,091
172,163	172,262	7,526	7,051	6,576	6,101
172,263	172,362	7,535	7,060	6,585	6,110
172,363	172,462	7,544	7,069	6,594	6,119
172,463	172,562	7,554	7,079	6,604	6,129
172,563	172,662	7,563	7,088	6,613	6,138
172,663	172,762	7,572	7,097	6,622	6,147
172,763	172,862	7,581	7,106	6,631	6,156
172,863	172,962	7,591	7,116	6,641	6,166
172,963	173,062	7,600	7,125	6,650	6,175
173,063	173,162	7,609	7,134	6,659	6,184
173,163	173,262	7,619	7,144	6,669	6,194
173,263	173,362	7,628	7,153	6,678	6,203
173,363	173,462	7,637	7,162	6,687	6,212
173,463	173,562	7,647	7,172	6,697	6,222
173,563	173,662	7,656	7,181	6,706	6,231
173,663	173,762	7,665	7,190	6,715	6,240
173,763	173,862	7,674	7,199	6,724	6,249
173,863	173,962	7,684	7,209	6,734	6,259
173,963	174,062	7,693	7,218	6,743	6,268
174,063	174,162	7,702	7,227	6,752	6,277
174,163	174,262	7,712	7,237	6,762	6,287
174,263	174,362	7,721	7,246	6,771	6,296
174,363	174,462	7,730	7,255	6,780	6,305
174,463	174,562	7,740	7,265	6,790	6,315
174,563	174,662	7,749	7,274	6,799	6,324
174,663	174,762	7,758	7,283	6,808	6,333
174,763	174,862	7,767	7,292	6,817	6,342
174,863	174,962	7,777	7,302	6,827	6,352
174,963	175,062	7,786	7,311	6,836	6,361
175,063	175,162	7,795	7,320	6,845	6,370
175,163	175,262	7,805	7,330	6,855	6,380

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
175,263	175,362	7,814	7,339	6,864	6,389
175,363	175,462	7,823	7,348	6,873	6,398
175,463	175,562	7,833	7,358	6,883	6,408
175,563	175,662	7,842	7,367	6,892	6,417
175,663	175,762	7,851	7,376	6,901	6,426
175,763	175,862	7,860	7,385	6,910	6,435
175,863	175,962	7,870	7,395	6,920	6,445
175,963	176,062	7,879	7,404	6,929	6,454
176,063	176,162	7,888	7,413	6,938	6,463
176,163	176,262	7,898	7,423	6,948	6,473
176,263	176,362	7,907	7,432	6,957	6,482
176,363	176,462	7,916	7,441	6,966	6,491
176,463	176,562	7,926	7,451	6,976	6,501
176,563	176,662	7,935	7,460	6,985	6,510
176,663	176,762	7,944	7,469	6,994	6,519
176,763	176,862	7,953	7,478	7,003	6,528
176,863	176,962	7,963	7,488	7,013	6,538
176,963	177,062	7,972	7,497	7,022	6,547
177,063	177,162	7,981	7,506	7,031	6,556
177,163	177,262	7,991	7,516	7,041	6,566
177,263	177,362	8,000	7,525	7,050	6,575
177,363	177,462	8,009	7,534	7,059	6,584
177,463	177,562	8,019	7,544	7,069	6,594
177,563	177,662	8,028	7,553	7,078	6,603
177,663	177,762	8,037	7,562	7,087	6,612
177,763	177,862	8,046	7,571	7,096	6,621
177,863	177,962	8,056	7,581	7,106	6,631
177,963	178,062	8,065	7,590	7,115	6,640
178,063	178,162	8,074	7,599	7,124	6,649
178,163	178,262	8,084	7,609	7,134	6,659
178,263	178,362	8,093	7,618	7,143	6,668
178,363	178,462	8,102	7,627	7,152	6,677
178,463	178,562	8,112	7,637	7,162	6,687
178,563	178,662	8,121	7,646	7,171	6,696
178,663	178,762	8,130	7,655	7,180	6,705
178,763	178,862	8,139	7,664	7,189	6,714
178,863	178,962	8,149	7,674	7,199	6,724
178,963	179,062	8,158	7,683	7,208	6,733
179,063	179,162	8,167	7,692	7,217	6,742
179,163	179,262	8,177	7,702	7,227	6,752
179,263	179,362	8,186	7,711	7,236	6,761
179,363	179,462	8,195	7,720	7,245	6,770
179,463	179,562	8,205	7,730	7,255	6,780
179,563	179,662	8,214	7,739	7,264	6,789
179,663	179,762	8,223	7,748	7,273	6,798
179,763	179,862	8,232	7,757	7,282	6,807
179,863	179,962	8,242	7,767	7,292	6,817
179,963	180,062	8,251	7,776	7,301	6,826
180,063	180,162	8,260	7,785	7,310	6,835
180,163	180,262	8,270	7,795	7,320	6,845
180,263	180,362	8,279	7,804	7,329	6,854
180,363	180,462	8,288	7,813	7,338	6,863
180,463	180,562	8,298	7,823	7,348	6,873
180,563	180,662	8,307	7,832	7,357	6,882
180,663	180,762	8,316	7,841	7,366	6,891

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
180,763	180,862	8,325	7,850	7,375	6,900
180,863	180,962	8,335	7,860	7,385	6,910
180,963	181,062	8,344	7,869	7,394	6,919
181,063	181,162	8,353	7,878	7,403	6,928
181,163	181,262	8,363	7,888	7,413	6,938
181,263	181,362	8,372	7,897	7,422	6,947
181,363	181,462	8,381	7,906	7,431	6,956
181,463	181,562	8,391	7,916	7,441	6,966
181,563	181,662	8,400	7,925	7,450	6,975
181,663	181,762	8,409	7,934	7,459	6,984
181,763	181,862	8,418	7,943	7,468	6,993
181,863	181,962	8,428	7,953	7,478	7,003
181,963	182,062	8,437	7,962	7,487	7,012
182,063	182,162	8,446	7,971	7,496	7,021
182,163	182,262	8,456	7,981	7,506	7,031
182,263	182,362	8,465	7,990	7,515	7,040
182,363	182,462	8,474	7,999	7,524	7,049
182,463	182,562	8,484	8,009	7,534	7,059
182,563	182,662	8,493	8,018	7,543	7,068
182,663	182,762	8,502	8,027	7,552	7,077
182,763	182,862	8,511	8,036	7,561	7,086
182,863	182,962	8,521	8,046	7,571	7,096
182,963	183,062	8,530	8,055	7,580	7,105
183,063	183,162	8,539	8,064	7,589	7,114
183,163	183,262	8,549	8,074	7,599	7,124
183,263	183,362	8,558	8,083	7,608	7,133
183,363	183,462	8,567	8,092	7,617	7,142
183,463	183,562	8,577	8,102	7,627	7,152
183,563	183,662	8,586	8,111	7,636	7,161
183,663	183,762	8,595	8,120	7,645	7,170
183,763	183,862	8,604	8,129	7,654	7,179
183,863	183,962	8,614	8,139	7,664	7,189
183,963	184,062	8,623	8,148	7,673	7,198
184,063	184,162	8,632	8,157</		

# 2025 California 2EZ Table

Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP

(continued)

**Caution:** Do not use these tables for Form 540 or Form 540NR.

This table gives you credit of \$11,412 for your standard deduction, \$306 for your personal exemption credit, and \$475 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
186,263	186,362	8,837	8,362	7,887	7,412
186,363	186,462	8,846	8,371	7,896	7,421
186,463	186,562	8,856	8,381	7,906	7,431
186,563	186,662	8,865	8,390	7,915	7,440
186,663	186,762	8,874	8,399	7,924	7,449
186,763	186,862	8,883	8,408	7,933	7,458
186,863	186,962	8,893	8,418	7,943	7,468
186,963	187,062	8,902	8,427	7,952	7,477
187,063	187,162	8,911	8,436	7,961	7,486
187,163	187,262	8,921	8,446	7,971	7,496
187,263	187,362	8,930	8,455	7,980	7,505
187,363	187,462	8,939	8,464	7,989	7,514
187,463	187,562	8,949	8,474	7,999	7,524
187,563	187,662	8,958	8,483	8,008	7,533
187,663	187,762	8,967	8,492	8,017	7,542
187,763	187,862	8,976	8,501	8,026	7,551
187,863	187,962	8,986	8,511	8,036	7,561
187,963	188,062	8,995	8,520	8,045	7,570
188,063	188,162	9,004	8,529	8,054	7,579
188,163	188,262	9,014	8,539	8,064	7,589
188,263	188,362	9,023	8,548	8,073	7,598
188,363	188,462	9,032	8,557	8,082	7,607
188,463	188,562	9,042	8,567	8,092	7,617
188,563	188,662	9,051	8,576	8,101	7,626
188,663	188,762	9,060	8,585	8,110	7,635
188,763	188,862	9,069	8,594	8,119	7,644
188,863	188,962	9,079	8,604	8,129	7,654
188,963	189,062	9,088	8,613	8,138	7,663
189,063	189,162	9,097	8,622	8,147	7,672
189,163	189,262	9,107	8,632	8,157	7,682
189,263	189,362	9,116	8,641	8,166	7,691
189,363	189,462	9,125	8,650	8,175	7,700
189,463	189,562	9,135	8,660	8,185	7,710
189,563	189,662	9,144	8,669	8,194	7,719
189,663	189,762	9,153	8,678	8,203	7,728
189,763	189,862	9,162	8,687	8,212	7,737
189,863	189,962	9,172	8,697	8,222	7,747
189,963	190,062	9,181	8,706	8,231	7,756
190,063	190,162	9,190	8,715	8,240	7,765
190,163	190,262	9,200	8,725	8,250	7,775
190,263	190,362	9,209	8,734	8,259	7,784
190,363	190,462	9,218	8,743	8,268	7,793
190,463	190,562	9,228	8,753	8,278	7,803
190,563	190,662	9,237	8,762	8,287	7,812
190,663	190,762	9,246	8,771	8,296	7,821
190,763	190,862	9,255	8,780	8,305	7,830
190,863	190,962	9,265	8,790	8,315	7,840
190,963	191,062	9,274	8,799	8,324	7,849
191,063	191,162	9,283	8,808	8,333	7,858
191,163	191,262	9,293	8,818	8,343	7,868
191,263	191,362	9,302	8,827	8,352	7,877
191,363	191,462	9,311	8,836	8,361	7,886
191,463	191,562	9,321	8,846	8,371	7,896
191,563	191,662	9,330	8,855	8,380	7,905
191,663	191,762	9,339	8,864	8,389	7,914

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
191,763	191,862	9,348	8,873	8,398	7,923
191,863	191,962	9,358	8,883	8,408	7,933
191,963	192,062	9,367	8,892	8,417	7,942
192,063	192,162	9,376	8,901	8,426	7,951
192,163	192,262	9,386	8,911	8,436	7,961
192,263	192,362	9,395	8,920	8,445	7,970
192,363	192,462	9,404	8,929	8,454	7,979
192,463	192,562	9,414	8,939	8,464	7,989
192,563	192,662	9,423	8,948	8,473	7,998
192,663	192,762	9,432	8,957	8,482	8,007
192,763	192,862	9,441	8,966	8,491	8,016
192,863	192,962	9,451	8,976	8,501	8,026
192,963	193,062	9,460	8,985	8,510	8,035
193,063	193,162	9,469	8,994	8,519	8,044
193,163	193,262	9,479	9,004	8,529	8,054
193,263	193,362	9,488	9,013	8,538	8,063
193,363	193,462	9,497	9,022	8,547	8,072
193,463	193,562	9,507	9,032	8,557	8,082
193,563	193,662	9,516	9,041	8,566	8,091
193,663	193,762	9,525	9,050	8,575	8,100
193,763	193,862	9,534	9,059	8,584	8,109
193,863	193,962	9,544	9,069	8,594	8,119
193,963	194,062	9,553	9,078	8,603	8,128
194,063	194,162	9,562	9,087	8,612	8,137
194,163	194,262	9,572	9,097	8,622	8,147
194,263	194,362	9,581	9,106	8,631	8,156
194,363	194,462	9,590	9,115	8,640	8,165
194,463	194,562	9,600	9,125	8,650	8,175
194,563	194,662	9,609	9,134	8,659	8,184
194,663	194,762	9,618	9,143	8,668	8,193
194,763	194,862	9,627	9,152	8,677	8,202
194,863	194,962	9,637	9,162	8,687	8,212
194,963	195,062	9,646	9,171	8,696	8,221
195,063	195,162	9,655	9,180	8,705	8,230
195,163	195,262	9,665	9,190	8,715	8,240
195,263	195,362	9,674	9,199	8,724	8,249
195,363	195,462	9,683	9,208	8,733	8,258
195,463	195,562	9,693	9,218	8,743	8,268
195,563	195,662	9,702	9,227	8,752	8,277
195,663	195,762	9,711	9,236	8,761	8,286
195,763	195,862	9,720	9,245	8,770	8,295
195,863	195,962	9,730	9,255	8,780	8,305
195,963	196,062	9,739	9,264	8,789	8,314
196,063	196,162	9,748	9,273	8,798	8,323
196,163	196,262	9,758	9,283	8,808	8,333
196,263	196,362	9,767	9,292	8,817	8,342
196,363	196,462	9,776	9,301	8,826	8,351
196,463	196,562	9,786	9,311	8,836	8,361
196,563	196,662	9,795	9,320	8,845	8,370
196,663	196,762	9,804	9,329	8,854	8,379
196,763	196,862	9,813	9,338	8,863	8,388
196,863	196,962	9,823	9,348	8,873	8,398
196,963	197,062	9,832	9,357	8,882	8,407
197,063	197,162	9,841	9,366	8,891	8,416
197,163	197,262	9,851	9,376	8,901	8,426

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
197,263	197,362	9,860	9,385	8,910	8,435
197,363	197,462	9,869	9,394	8,919	8,444
197,463	197,562	9,879	9,404	8,929	8,454
197,563	197,662	9,888	9,413	8,938	8,463
197,663	197,762	9,897	9,422	8,947	8,472
197,763	197,862	9,906	9,431	8,956	8,481
197,863	197,962	9,916	9,441	8,966	8,491
197,963	198,062	9,925	9,450	8,975	8,500
198,063	198,162	9,934	9,459	8,984	8,509
198,163	198,262	9,944	9,469	8,994	8,519
198,263	198,362	9,953	9,478	9,003	8,528
198,363	198,462	9,962	9,487	9,012	8,537
198,463	198,562	9,972	9,497	9,022	8,547
198,563	198,662	9,981	9,506	9,031	8,556
198,663	198,762	9,990	9,515	9,040	8,565
198,763	198,862	9,999	9,524	9,049	8,574
198,863	198,962	10,009	9,534	9,059	8,584
198,963	199,062	10,018	9,543	9,068	8,593
199,063	199,162	10,027	9,552	9,077	8,602
199,163	199,262	10,037	9,562	9,087	8,612
199,263	199,362	10,046	9,571	9,096	8,621
199,363	199,462	10,055	9,580	9,105	8,630
199,463	199,562	10,065	9,590	9,115	8,640
199,563	199,662	10,074	9,599	9,124	8,649
199,663	199,762	10,083	9,608	9,133	8,658
199,763	199,862	10,092	9,617	9,142	8,667
199,863	199,962	10,102	9,627	9,152	8,677
199,963	200,000	10,111	9,636	9,161	8,686

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

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# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

# Head of Household

This table gives you credit of \$11,412 for your standard deduction, \$153 for your personal exemption credit, and \$475 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	26,762	0	0	0	0
26,763	26,862	1	0	0	0
26,863	26,962	2	0	0	0
26,963	27,062	3	0	0	0
27,063	27,162	4	0	0	0
27,163	27,262	5	0	0	0
27,263	27,362	6	0	0	0
27,363	27,462	7	0	0	0
27,463	27,562	8	0	0	0
27,563	27,662	9	0	0	0
27,663	27,762	10	0	0	0
27,763	27,862	11	0	0	0
27,863	27,962	12	0	0	0
27,963	28,062	13	0	0	0
28,063	28,162	14	0	0	0
28,163	28,262	15	0	0	0
28,263	28,362	16	0	0	0
28,363	28,462	17	0	0	0
28,463	28,562	18	0	0	0
28,563	28,662	19	0	0	0
28,663	28,762	20	0	0	0
28,763	28,862	21	0	0	0
28,863	28,962	22	0	0	0
28,963	29,062	23	0	0	0
29,063	29,162	24	0	0	0
29,163	29,262	25	0	0	0
29,263	29,362	26	0	0	0
29,363	29,462	27	0	0	0
29,463	29,562	28	0	0	0
29,563	29,662	29	0	0	0
29,663	29,762	30	0	0	0
29,763	29,862	31	0	0	0
29,863	29,962	32	0	0	0
29,963	30,062	33	0	0	0
30,063	30,162	34	0	0	0
30,163	30,262	35	0	0	0
30,263	30,362	36	0	0	0
30,363	30,462	37	0	0	0
30,463	30,562	38	0	0	0
30,563	30,662	39	0	0	0
30,663	30,762	40	0	0	0
30,763	30,862	41	0	0	0
30,863	30,962	42	0	0	0
30,963	31,062	43	0	0	0
31,063	31,162	44	0	0	0
31,163	31,262	45	0	0	0
31,263	31,362	46	0	0	0
31,363	31,462	47	0	0	0
31,463	31,562	48	0	0	0
31,563	31,662	49	0	0	0
31,663	31,762	50	0	0	0
31,763	31,862	51	0	0	0
31,863	31,962	52	0	0	0
31,963	32,062	53	0	0	0
32,063	32,162	54	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
32,163	32,262	55	0	0	0
32,263	32,362	56	0	0	0
32,363	32,462	57	0	0	0
32,463	32,562	58	0	0	0
32,563	32,662	59	0	0	0
32,663	32,762	60	0	0	0
32,763	32,862	61	0	0	0
32,863	32,962	62	0	0	0
32,963	33,062	63	0	0	0
33,063	33,162	64	0	0	0
33,163	33,262	65	0	0	0
33,263	33,362	66	0	0	0
33,363	33,462	67	0	0	0
33,463	33,562	68	0	0	0
33,563	33,662	69	0	0	0
33,663	33,762	71	0	0	0
33,763	33,862	73	0	0	0
33,863	33,962	75	0	0	0
33,963	34,062	77	0	0	0
34,063	34,162	79	0	0	0
34,163	34,262	81	0	0	0
34,263	34,362	83	0	0	0
34,363	34,462	85	0	0	0
34,463	34,562	87	0	0	0
34,563	34,662	89	0	0	0
34,663	34,762	91	0	0	0
34,763	34,862	93	0	0	0
34,863	34,962	95	0	0	0
34,963	35,062	97	0	0	0
35,063	35,162	99	0	0	0
35,163	35,262	101	0	0	0
35,263	35,362	103	0	0	0
35,363	35,462	105	0	0	0
35,463	35,562	107	0	0	0
35,563	35,662	109	0	0	0
35,663	35,762	111	0	0	0
35,763	35,862	113	0	0	0
35,863	35,962	115	0	0	0
35,963	36,062	117	0	0	0
36,063	36,162	119	0	0	0
36,163	36,262	121	0	0	0
36,263	36,362	123	0	0	0
36,363	36,462	125	0	0	0
36,463	36,562	127	0	0	0
36,563	36,662	129	0	0	0
36,663	36,762	131	0	0	0
36,763	36,862	133	0	0	0
36,863	36,962	135	0	0	0
36,963	37,062	137	0	0	0
37,063	37,162	139	0	0	0
37,163	37,262	141	0	0	0
37,263	37,362	143	0	0	0
37,363	37,462	145	0	0	0
37,463	37,562	147	0	0	0
37,563	37,662	149	0	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
37,663	37,762	151	0	0	0
37,763	37,862	153	0	0	0
37,863	37,962	155	0	0	0
37,963	38,062	157	0	0	0
38,063	38,162	159	0	0	0
38,163	38,262	161	0	0	0
38,263	38,362	163	0	0	0
38,363	38,462	165	0	0	0
38,463	38,562	167	0	0	0
38,563	38,662	169	0	0	0
38,663	38,762	171	0	0	0
38,763	38,862	173	0	0	0
38,863	38,962	175	0	0	0
38,963	39,062	177	0	0	0
39,063	39,162	179	0	0	0
39,163	39,262	181	0	0	0
39,263	39,362	183	0	0	0
39,363	39,462	185	0	0	0
39,463	39,562	187	0	0	0
39,563	39,662	189	0	0	0
39,663	39,762	191	0	0	0
39,763	39,862	193	0	0	0
39,863	39,962	195	0	0	0
39,963	40,062	197	0	0	0
40,063	40,162	199	0	0	0
40,163	40,262	201	0	0	0
40,263	40,362	203	0	0	0
40,363	40,462	205	0	0	0
40,463	40,562	207	0	0	0
40,563	40,662	209	0	0	0
40,663	40,762	211	0	0	0
40,763	40,862	213	0	0	0
40,863	40,962	215	0	0	0
40,963	41,062	217	0	0	0
41,063	41,162	219	0	0	0
41,163	41,262	221	0	0	0
41,263	41,362	223	0	0	0
41,363	41,462	225	0	0	0
41,463	41,562	227	0	0	0
41,563	41,662	229	0	0	0
41,663	41,762	231	0	0	0
41,763	41,862	233	0	0	0
41,863	41,962	235	0	0	0
41,963	42,062	237	0	0	0
42,063	42,162	239	0	0	0
42,163	42,262	241	0	0	0
42,263	42,362	243	0	0	0
42,363	42,462	245	0	0	0
42,463	42,562	247	0	0	0
42,563	42,662	249	0	0	0
42,663	42,762	251	0	0	0
42,763	42,862	253	0	0	0
42,863	42,962	255	0	0	0
42,963	43,062	257	0	0	0
43,063	43,162	259	0	0	0

Continued on next page.

# 2025 California 2EZ Table

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

# Head of Household

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
43,163	43,262	261	0	0
43,263	43,362	263	0	0
43,363	43,462	265	0	0
43,463	43,562	267	0	0
43,563	43,662	269	0	0
43,663	43,762	271	0	0
43,763	43,862	273	0	0
43,863	43,962	275	0	0
43,963	44,062	277	0	0
44,063	44,162	279	0	0
44,163	44,262	281	0	0
44,263	44,362	283	0	0
44,363	44,462	285	0	0
44,463	44,562	287	0	0
44,563	44,662	289	0	0
44,663	44,762	291	0	0
44,763	44,862	293	0	0
44,863	44,962	295	0	0
44,963	45,062	297	0	0
45,063	45,162	299	0	0
45,163	45,262	301	0	0
45,263	45,362	303	0	0
45,363	45,462	305	0	0
45,463	45,562	307	0	0
45,563	45,662	309	0	0
45,663	45,762	311	0	0
45,763	45,862	313	0	0
45,863	45,962	315	0	0
45,963	46,062	317	0	0
46,063	46,162	319	0	0
46,163	46,262	321	0	0
46,263	46,362	323	0	0
46,363	46,462	325	0	0
46,463	46,562	327	0	0
46,563	46,662	329	0	0
46,663	46,762	331	0	0
46,763	46,862	333	0	0
46,863	46,962	335	0	0
46,963	47,062	337	0	0
47,063	47,162	339	0	0
47,163	47,262	341	0	0
47,263	47,362	343	0	0
47,363	47,462	345	0	0
47,463	47,562	347	0	0
47,563	47,662	349	0	0
47,663	47,762	351	0	0
47,763	47,862	353	0	0
47,863	47,962	355	0	0
47,963	48,062	357	0	0
48,063	48,162	359	0	0
48,163	48,262	361	0	0
48,263	48,362	363	0	0
48,363	48,462	365	0	0
48,463	48,562	367	0	0
48,563	48,662	369	0	0

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
48,663	48,762	371	0	0
48,763	48,862	373	0	0
48,863	48,962	375	0	0
48,963	49,062	377	0	0
49,063	49,162	379	0	0
49,163	49,262	381	0	0
49,263	49,362	383	0	0
49,363	49,462	385	0	0
49,463	49,562	387	0	0
49,563	49,662	389	0	0
49,663	49,762	391	0	0
49,763	49,862	393	0	0
49,863	49,962	395	0	0
49,963	50,062	397	0	0
50,063	50,162	399	0	0
50,163	50,262	401	0	0
50,263	50,362	403	0	0
50,363	50,462	405	0	0
50,463	50,562	407	0	0
50,563	50,662	409	0	0
50,663	50,762	411	0	0
50,763	50,862	413	0	0
50,863	50,962	415	0	0
50,963	51,062	417	0	0
51,063	51,162	419	0	0
51,163	51,262	421	0	0
51,263	51,362	423	0	0
51,363	51,462	425	0	0
51,463	51,562	427	0	0
51,563	51,662	429	0	0
51,663	51,762	431	0	0
51,763	51,862	433	0	0
51,863	51,962	435	0	0
51,963	52,062	437	0	0
52,063	52,162	439	0	0
52,163	52,262	441	0	0
52,263	52,362	443	0	0
52,363	52,462	445	0	0
52,463	52,562	447	0	0
52,563	52,662	449	0	0
52,663	52,762	451	0	0
52,763	52,862	453	0	0
52,863	52,962	455	0	0
52,963	53,062	457	0	0
53,063	53,162	459	0	0
53,163	53,262	461	0	0
53,263	53,362	463	0	0
53,363	53,462	465	0	0
53,463	53,562	467	0	0
53,563	53,662	469	0	0
53,663	53,762	471	0	0
53,763	53,862	473	0	0
53,863	53,962	475	0	0
53,963	54,062	477	2	0
54,063	54,162	479	4	0

If Your Income Is...		Number of Dependents		
At Least	But Not Over	0	1	2
54,163	54,262	481	6	0
54,263	54,362	483	8	0
54,363	54,462	485	10	0
54,463	54,562	487	12	0
54,563	54,662	489	14	0
54,663	54,762	491	16	0
54,763	54,862	493	18	0
54,863	54,962	495	20	0
54,963	55,062	497	22	0
55,063	55,162	499	24	0
55,163	55,262	501	26	0
55,263	55,362	503	28	0
55,363	55,462	505	30	0
55,463	55,562	507	32	0
55,563	55,662	509	34	0
55,663	55,762	511	36	0
55,763	55,862	513	38	0
55,863	55,962	515	40	0
55,963	56,062	517	42	0
56,063	56,162	519	44	0
56,163	56,262	521	46	0
56,263	56,362	523	48	0
56,363	56,462	525	50	0
56,463	56,562	527	52	0
56,563	56,662	529	54	0
56,663	56,762	531	56	0
56,763	56,862	533	58	0
56,863	56,962	535	60	0
56,963	57,062	537	62	0
57,063	57,162	539	64	0
57,163	57,262	541	66	0
57,263	57,362	543	68	0
57,363	57,462	545	70	0
57,463	57,562	547	72	0
57,563	57,662	549	74	0
57,663	57,762	551	76	0
57,763	57,862	553	78	0
57,863	57,962	555	80	0
57,963	58,062	557	82	0
58,063	58,162	559	84	0
58,163	58,262	561	86	0
58,263	58,362	563	88	0
58,363	58,462	565	90	0
58,463	58,562	567	92	0
58,563	58,662	569	94	0
58,663	58,762	571	96	0
58,763	58,862	573	98	0
58,863	58,962	575	100	0
58,963	59,062	577	102	0
59,063	59,162	579	104	0
59,163	59,262	581	106	0
59,263	59,362	583	108	0
59,363	59,462	585	110	0
59,463	59,562	587	112	0
59,563	59,662	589	114	0

Continued on next page.

# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
59,663	59,762	591	116	0	0
59,763	59,862	593	118	0	0
59,863	59,962	595	120	0	0
59,963	60,062	597	122	0	0
60,063	60,162	599	124	0	0
60,163	60,262	601	126	0	0
60,263	60,362	603	128	0	0
60,363	60,462	605	130	0	0
60,463	60,562	607	132	0	0
60,563	60,662	609	134	0	0
60,663	60,762	611	136	0	0
60,763	60,862	613	138	0	0
60,863	60,962	615	140	0	0
60,963	61,062	617	142	0	0
61,063	61,162	619	144	0	0
61,163	61,262	621	146	0	0
61,263	61,362	623	148	0	0
61,363	61,462	625	150	0	0
61,463	61,562	627	152	0	0
61,563	61,662	629	154	0	0
61,663	61,762	631	156	0	0
61,763	61,862	633	158	0	0
61,863	61,962	635	160	0	0
61,963	62,062	637	162	0	0
62,063	62,162	639	164	0	0
62,163	62,262	641	166	0	0
62,263	62,362	643	168	0	0
62,363	62,462	645	170	0	0
62,463	62,562	647	172	0	0
62,563	62,662	649	174	0	0
62,663	62,762	651	176	0	0
62,763	62,862	653	178	0	0
62,863	62,962	655	180	0	0
62,963	63,062	657	182	0	0
63,063	63,162	659	184	0	0
63,163	63,262	661	186	0	0
63,263	63,362	663	188	0	0
63,363	63,462	665	190	0	0
63,463	63,562	667	192	0	0
63,563	63,662	669	194	0	0
63,663	63,762	671	196	0	0
63,763	63,862	673	198	0	0
63,863	63,962	675	200	0	0
63,963	64,062	679	204	0	0
64,063	64,162	683	208	0	0
64,163	64,262	687	212	0	0
64,263	64,362	691	216	0	0
64,363	64,462	695	220	0	0
64,463	64,562	699	224	0	0
64,563	64,662	703	228	0	0
64,663	64,762	707	232	0	0
64,763	64,862	711	236	0	0
64,863	64,962	715	240	0	0
64,963	65,062	719	244	0	0
65,063	65,162	723	248	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
65,163	65,262	727	252	0	0
65,263	65,362	731	256	0	0
65,363	65,462	735	260	0	0
65,463	65,562	739	264	0	0
65,563	65,662	743	268	0	0
65,663	65,762	747	272	0	0
65,763	65,862	751	276	0	0
65,863	65,962	755	280	0	0
65,963	66,062	759	284	0	0
66,063	66,162	763	288	0	0
66,163	66,262	767	292	0	0
66,263	66,362	771	296	0	0
66,363	66,462	775	300	0	0
66,463	66,562	779	304	0	0
66,563	66,662	783	308	0	0
66,663	66,762	787	312	0	0
66,763	66,862	791	316	0	0
66,863	66,962	795	320	0	0
66,963	67,062	799	324	0	0
67,063	67,162	803	328	0	0
67,163	67,262	807	332	0	0
67,263	67,362	811	336	0	0
67,363	67,462	815	340	0	0
67,463	67,562	819	344	0	0
67,563	67,662	823	348	0	0
67,663	67,762	827	352	0	0
67,763	67,862	831	356	0	0
67,863	67,962	835	360	0	0
67,963	68,062	839	364	0	0
68,063	68,162	843	368	0	0
68,163	68,262	847	372	0	0
68,263	68,362	851	376	0	0
68,363	68,462	855	380	0	0
68,463	68,562	859	384	0	0
68,563	68,662	863	388	0	0
68,663	68,762	867	392	0	0
68,763	68,862	871	396	0	0
68,863	68,962	875	400	0	0
68,963	69,062	879	404	0	0
69,063	69,162	883	408	0	0
69,163	69,262	887	412	0	0
69,263	69,362	891	416	0	0
69,363	69,462	895	420	0	0
69,463	69,562	899	424	0	0
69,563	69,662	903	428	0	0
69,663	69,762	907	432	0	0
69,763	69,862	911	436	0	0
69,863	69,962	915	440	0	0
69,963	70,062	919	444	0	0
70,063	70,162	923	448	0	0
70,163	70,262	927	452	0	0
70,263	70,362	931	456	0	0
70,363	70,462	935	460	0	0
70,463	70,562	939	464	0	0
70,563	70,662	943	468	0	0

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
70,663	70,762	947	472	0	0
70,763	70,862	951	476	1	0
70,863	70,962	955	480	5	0
70,963	71,062	959	484	9	0
71,063	71,162	963	488	13	0
71,163	71,262	967	492	17	0
71,263	71,362	971	496	21	0
71,363	71,462	975	500	25	0
71,463	71,562	979	504	29	0
71,563	71,662	983	508	33	0
71,663	71,762	987	512	37	0
71,763	71,862	991	516	41	0
71,863	71,962	995	520	45	0
71,963	72,062	999	524	49	0
72,063	72,162	1,003	528	53	0
72,163	72,262	1,007	532	57	0
72,263	72,362	1,011	536	61	0
72,363	72,462	1,015	540	65	0
72,463	72,562	1,019	544	69	0
72,563	72,662	1,023	548	73	0
72,663	72,762	1,027	552	77	0
72,763	72,862	1,031	556	81	0
72,863	72,962	1,035	560	85	0
72,963	73,062	1,039	564	89	0
73,063	73,162	1,043	568	93	0
73,163	73,262	1,047	572	97	0
73,263	73,362	1,051	576	101	0
73,363	73,462	1,055	580	105	0
73,463	73,562	1,059	584	109	0
73,563	73,662	1,063	588	113	0
73,663	73,762	1,067	592	117	0
73,763	73,862	1,071	596	121	0
73,863	73,962	1,075	600	125	0
73,963	74,062	1,079	604	129	0
74,063	74,162	1,083	608	133	0
74,163	74,262	1,087	612	137	0
74,263	74,362	1,091	616	141	0
74,363	74,462	1,095	620	145	0
74,463	74,562	1,099	624	149	0
74,563	74,662	1,103	628	153	0
74,663	74,762	1,107	632	157	0
74,763	74,862	1,111	636	161	0
74,863	74,962	1,115	640	165	0
74,963	75,062	1,119	644	169	0
75,063	75,162	1,123	648	173	0
75,163	75,262	1,127	652	177	0
75,263	75,362	1,131	656	181	0
75,363	75,462	1,135	660	185	0
75,463	75,562	1,139	664	189	0
75,563	75,662	1,143	668	193	0
75,663	75,762	1,147	672	197	0
75,763	75,862	1,151	676	201	0
75,863	75,962	1,155	680	205	0
75,963	76,062	1,159	684	209	0
76,063	76,162	1,163	688	213	0

Continued on next page.

# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

# Head of Household

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
76,163	76,262	1,167	692	217	0
76,263	76,362	1,171	696	221	0
76,363	76,462	1,175	700	225	0
76,463	76,562	1,179	704	229	0
76,563	76,662	1,183	708	233	0
76,663	76,762	1,187	712	237	0
76,763	76,862	1,191	716	241	0
76,863	76,962	1,195	720	245	0
76,963	77,062	1,199	724	249	0
77,063	77,162	1,203	728	253	0
77,163	77,262	1,207	732	257	0
77,263	77,362	1,211	736	261	0
77,363	77,462	1,215	740	265	0
77,463	77,562	1,219	744	269	0
77,563	77,662	1,223	748	273	0
77,663	77,762	1,227	752	277	0
77,763	77,862	1,231	756	281	0
77,863	77,962	1,235	760	285	0
77,963	78,062	1,239	764	289	0
78,063	78,162	1,243	768	293	0
78,163	78,262	1,247	772	297	0
78,263	78,362	1,251	776	301	0
78,363	78,462	1,255	780	305	0
78,463	78,562	1,259	784	309	0
78,563	78,662	1,263	788	313	0
78,663	78,762	1,267	792	317	0
78,763	78,862	1,271	796	321	0
78,863	78,962	1,275	800	325	0
78,963	79,062	1,279	804	329	0
79,063	79,162	1,283	808	333	0
79,163	79,262	1,288	813	338	0
79,263	79,362	1,294	819	344	0
79,363	79,462	1,300	825	350	0
79,463	79,562	1,306	831	356	0
79,563	79,662	1,312	837	362	0
79,663	79,762	1,318	843	368	0
79,763	79,862	1,324	849	374	0
79,863	79,962	1,330	855	380	0
79,963	80,062	1,336	861	386	0
80,063	80,162	1,342	867	392	0
80,163	80,262	1,348	873	398	0
80,263	80,362	1,354	879	404	0
80,363	80,462	1,360	885	410	0
80,463	80,562	1,366	891	416	0
80,563	80,662	1,372	897	422	0
80,663	80,762	1,378	903	428	0
80,763	80,862	1,384	909	434	0
80,863	80,962	1,390	915	440	0
80,963	81,062	1,396	921	446	0
81,063	81,162	1,402	927	452	0
81,163	81,262	1,408	933	458	0
81,263	81,362	1,414	939	464	0
81,363	81,462	1,420	945	470	0
81,463	81,562	1,426	951	476	1
81,563	81,662	1,432	957	482	7

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
81,663	81,762	1,438	963	488	13
81,763	81,862	1,444	969	494	19
81,863	81,962	1,450	975	500	25
81,963	82,062	1,456	981	506	31
82,063	82,162	1,462	987	512	37
82,163	82,262	1,468	993	518	43
82,263	82,362	1,474	999	524	49
82,363	82,462	1,480	1,005	530	55
82,463	82,562	1,486	1,011	536	61
82,563	82,662	1,492	1,017	542	67
82,663	82,762	1,498	1,023	548	73
82,763	82,862	1,504	1,029	554	79
82,863	82,962	1,510	1,035	560	85
82,963	83,062	1,516	1,041	566	91
83,063	83,162	1,522	1,047	572	97
83,163	83,262	1,528	1,053	578	103
83,263	83,362	1,534	1,059	584	109
83,363	83,462	1,540	1,065	590	115
83,463	83,562	1,546	1,071	596	121
83,563	83,662	1,552	1,077	602	127
83,663	83,762	1,558	1,083	608	133
83,763	83,862	1,564	1,089	614	139
83,863	83,962	1,570	1,095	620	145
83,963	84,062	1,576	1,101	626	151
84,063	84,162	1,582	1,107	632	157
84,163	84,262	1,588	1,113	638	163
84,263	84,362	1,594	1,119	644	169
84,363	84,462	1,600	1,125	650	175
84,463	84,562	1,606	1,131	656	181
84,563	84,662	1,612	1,137	662	187
84,663	84,762	1,618	1,143	668	193
84,763	84,862	1,624	1,149	674	199
84,863	84,962	1,630	1,155	680	205
84,963	85,062	1,636	1,161	686	211
85,063	85,162	1,642	1,167	692	217
85,163	85,262	1,648	1,173	698	223
85,263	85,362	1,654	1,179	704	229
85,363	85,462	1,660	1,185	710	235
85,463	85,562	1,666	1,191	716	241
85,563	85,662	1,672	1,197	722	247
85,663	85,762	1,678	1,203	728	253
85,763	85,862	1,684	1,209	734	259
85,863	85,962	1,690	1,215	740	265
85,963	86,062	1,696	1,221	746	271
86,063	86,162	1,702	1,227	752	277
86,163	86,262	1,708	1,233	758	283
86,263	86,362	1,714	1,239	764	289
86,363	86,462	1,720	1,245	770	295
86,463	86,562	1,726	1,251	776	301
86,563	86,662	1,732	1,257	782	307
86,663	86,762	1,738	1,263	788	313
86,763	86,862	1,744	1,269	794	319
86,863	86,962	1,750	1,275	800	325
86,963	87,062	1,756	1,281	806	331
87,063	87,162	1,762	1,287	812	337

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
87,163	87,262	1,768	1,293	818	343
87,263	87,362	1,774	1,299	824	349
87,363	87,462	1,780	1,305	830	355
87,463	87,562	1,786	1,311	836	361
87,563	87,662	1,792	1,317	842	367
87,663	87,762	1,798	1,323	848	373
87,763	87,862	1,804	1,329	854	379
87,863	87,962	1,810	1,335	860	385
87,963	88,062	1,816	1,341	866	391
88,063	88,162	1,822	1,347	872	397
88,163	88,262	1,828	1,353	878	403
88,263	88,362	1,834	1,359	884	409
88,363	88,462	1,840	1,365	890	415
88,463	88,562	1,846	1,371	896	421
88,563	88,662	1,852	1,377	902	427
88,663	88,762	1,858	1,383	908	433
88,763	88,862	1,864	1,389	914	439
88,863	88,962	1,870	1,395	920	445
88,963	90,062	1,876	1,401	926	451
89,063	90,162	1,882	1,407	932	457
89,163	90,262	1,888	1,413	938	463
89,263	90,362	1,894	1,419	944	469
89,363	90,462	1,900	1,425	950	475
89,463	90,562	1,906	1,431	956	481
89,563	90,662	1,912	1,437	962	487
89,663	90,762	1,918	1,443	968	493
89,763	90,862	1,924	1,449	974	499
89,863	90,962	1,930	1,455	980	505
89,963	90,062	1,936	1,461	986	511
90,063	90,162	1,942	1,467	992	517
90,163	90,262	1,948	1,473	998	523
90,263	90,362	1,954	1,479	1,004	529
90,363	90,462	1,960	1,485	1,010	535
90,463	90,562	1,966	1,491	1,016	541
90,563	90,662	1,972	1,497	1,022	547
90,663	90,762	1,978	1,503	1,028	553
90,763	90,862	1,984	1,509	1,034	559
90,863	90,962	1,990	1,515	1,040	565
90,963	91,062	1,996	1,521	1,046	571
91,063	91,162	2,002	1,527	1,052	577
91,163	91,262	2,008	1,533	1,058	583
91,263	91,362	2,014	1,539	1,064	589
91,363	91,462	2,020	1,545	1,070	595
91,463	91,562	2,026	1,551	1,076	601
91,563	91,662	2,032	1,557	1,082	607
91,663	91,762	2,038	1,563	1,088	613
91,763	91,862	2,044	1,569	1,094	619
91,863	91,962	2,050	1,575	1,100	625
91,963	92,062	2,056	1,581	1,106	631
92,063	92,162	2,062	1,587	1,112	637
92,163	92,262	2,068	1,593	1,118	643
9					

# 2025 California 2EZ Table

**Caution:** Do not use these tables for Form 540 or Form 540NR.

## Head of Household

(continued)

This table gives you credit of \$11,412 for your standard deduction, \$153 for your personal exemption credit, and \$475 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
92,663	92,762	2,098	1,623	1,148	673
92,763	92,862	2,104	1,629	1,154	679
92,863	92,962	2,110	1,635	1,160	685
92,963	93,062	2,116	1,641	1,166	691
93,063	93,162	2,122	1,647	1,172	697
93,163	93,262	2,128	1,653	1,178	703
93,263	93,362	2,134	1,659	1,184	709
93,363	93,462	2,140	1,665	1,190	715
93,463	93,562	2,146	1,671	1,196	721
93,563	93,662	2,152	1,677	1,202	727
93,663	93,762	2,158	1,683	1,208	733
93,763	93,862	2,164	1,689	1,214	739
93,863	93,962	2,170	1,695	1,220	745
93,963	94,062	2,176	1,701	1,226	751
94,063	94,162	2,182	1,707	1,232	757
94,163	94,262	2,188	1,713	1,238	763
94,263	94,362	2,194	1,719	1,244	769
94,363	94,462	2,200	1,725	1,250	775
94,463	94,562	2,206	1,731	1,256	781
94,563	94,662	2,212	1,737	1,262	787
94,663	94,762	2,218	1,743	1,268	793
94,763	94,862	2,224	1,749	1,274	799
94,863	94,962	2,230	1,755	1,280	805
94,963	95,062	2,236	1,761	1,286	811
95,063	95,162	2,242	1,767	1,292	817
95,163	95,262	2,248	1,773	1,298	823
95,263	95,362	2,256	1,781	1,306	831
95,363	95,462	2,264	1,789	1,314	839
95,463	95,562	2,272	1,797	1,322	847
95,563	95,662	2,280	1,805	1,330	855
95,663	95,762	2,288	1,813	1,338	863
95,763	95,862	2,296	1,821	1,346	871
95,863	95,962	2,304	1,829	1,354	879
95,963	96,062	2,312	1,837	1,362	887
96,063	96,162	2,320	1,845	1,370	895
96,163	96,262	2,328	1,853	1,378	903
96,263	96,362	2,336	1,861	1,386	911
96,363	96,462	2,344	1,869	1,394	919
96,463	96,562	2,352	1,877	1,402	927
96,563	96,662	2,360	1,885	1,410	935
96,663	96,762	2,368	1,893	1,418	943
96,763	96,862	2,376	1,901	1,426	951
96,863	96,962	2,384	1,909	1,434	959
96,963	97,062	2,392	1,917	1,442	967
97,063	97,162	2,400	1,925	1,450	975
97,163	97,262	2,408	1,933	1,458	983
97,263	97,362	2,416	1,941	1,466	991
97,363	97,462	2,424	1,949	1,474	999
97,463	97,562	2,432	1,957	1,482	1,007
97,563	97,662	2,440	1,965	1,490	1,015
97,663	97,762	2,448	1,973	1,498	1,023
97,763	97,862	2,456	1,981	1,506	1,031
97,863	97,962	2,464	1,989	1,514	1,039
97,963	98,062	2,472	1,997	1,522	1,047
98,063	98,162	2,480	2,005	1,530	1,055

If Your Income Is...		Number of Dependents			
At Least	But Not Over	0	1	2	3
98,163	98,262	2,488	2,013	1,538	1,063
98,263	98,362	2,496	2,021	1,546	1,071
98,363	98,462	2,504	2,029	1,554	1,079
98,463	98,562	2,512	2,037	1,562	1,087
98,563	98,662	2,520	2,045	1,570	1,095
98,663	98,762	2,528	2,053	1,578	1,103
98,763	98,862	2,536	2,061	1,586	1,111
98,863	98,962	2,544	2,069	1,594	1,119
98,963	99,062	2,552	2,077	1,602	1,127
99,063	99,162	2,560	2,085	1,610	1,135
99,163	99,262	2,568	2,093	1,618	1,143
99,263	99,362	2,576	2,101	1,626	1,151
99,363	99,462	2,584	2,109	1,634	1,159
99,463	99,562	2,592	2,117	1,642	1,167
99,563	99,662	2,600	2,125	1,650	1,175
99,663	99,762	2,608	2,133	1,658	1,183
99,763	99,862	2,616	2,141	1,666	1,191
99,863	99,962	2,624	2,149	1,674	1,199
99,963	100,000	2,632	2,157	1,682	1,207

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

# Frequently Asked Questions

(Go to [ftb.ca.gov](http://ftb.ca.gov) for more 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 \$22,941
- California adjusted gross income is more than \$18,353

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

- Gross income is more than \$45,887
- California adjusted gross income is more than \$36,711

**Qualifying surviving spouse/RDP and either of the following apply:**

- Gross income is more than \$38,774
- California adjusted gross income is more than \$34,186

**Able to be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

Single.....\$ 5,256

Married/RDP filing jointly, head of household,  
or qualifying surviving spouse/RDP.....\$10,962

The amounts above represent the standard deduction minus \$450.

Get Form 540 at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or file online through CalFile or e-file. See "Steps to Determine Filing Requirement."

## 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, 2026, but if you cannot file by that date, you get an automatic paperless extension to file by October 15, 2026. Any tax due must be paid by April 15, 2026, to avoid penalties and interest. Get form FTB 3519, Payment for Automatic Extension for Individuals. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540 or Form 540NR when you file your tax return. Also, see "Paying Your Taxes" for information regarding a one-time timeliness penalty abatement.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032.

## 4. I don't have my federal Forms W-2. What do I do?

If all your federal Forms W-2 were not received by January 31, 2026, contact your employer. Only an employer issues or corrects federal Form W-2. California wage and withholding information is available on MyFTB at [ftb.ca.gov](http://ftb.ca.gov). For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

## 5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 4, line 37 and line 38. Fill in the routing and account numbers and indicate the account type.

## 6. I discovered an error on my tax return. What should I do?

If you discover an error on your California income tax return after you filed it (paper or e-file), file an amended Form 540 2EZ and attach Schedule X to correct your previously filed tax return. Get Schedule X at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or call 800.338.0505, follow the recorded instructions, and enter code **908** when instructed.

## 7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. Also, see "Paying Your Taxes," for information on Web Pay, Credit Card, and Request Monthly Installments.

## 8. How can I check on the status of my refund?

Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **refund status** or call 800.338.0505.

## 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 10. I will be moving after I file my tax return.

### How do I notify the FTB of my new address?

Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at [ftb.ca.gov/forms](http://ftb.ca.gov/forms). If you change your address online or by phone, you do not need to file form FTB 3533.

## 11. The 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. File an amended Form 540 2EZ and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

With payment

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

Or send a copy of 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."

# 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** – 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.

## Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

### Your Rights and Responsibilities

You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code Sections 1798-1798.78, except as provided in R&TC Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents. You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

### Reasons for Information Requests

We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

### Consequences of Noncompliance

We charge penalties and interest, if you:

- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

### Disclosure of Information

We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

### Responsibility for the Records

The director of the Processing Services Bureau maintains FTB's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

#### Phone

800.852.5711 (within the United States)

916.845.6500 (outside of the United States)

#### California Relay Service

711 or 800.735.2929 for persons with hearing or speaking limitations

### Mail

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

To learn more about our Privacy Policy Statement, go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy).



## 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, 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 federal Form W-2, what do I do?  
215 Who qualifies me to use the head of household filing status?  
506 How do I get information about my Form 1099-G?  
619 How do I report a change of address?

#### Code California Tax Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)  
965 California Resident Income Tax Booklet (includes Form 540 2EZ)  
914 California Nonresident or Part-Year Resident Booklet (includes Form 540NR)  
938 California Earned Income Tax Credit Booklet (includes form FTB 3514)  
903 Schedule CA (540), California Adjustments – Residents  
907 Form 540-ES, Estimated Tax for Individuals  
908 Schedule X, California Explanation of Amended Return Changes  
948 FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación  
932 FTB 3506, Child and Dependent Care Expenses Credit  
921 FTB 3519, Payment for Automatic Extension for Individuals  
922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  
939 FTB 3532, Head of Household Filing Status Schedule  
949 FTB 3567, Installment Agreement Request  
943 FTB 4058, California Taxpayers' Bill of Rights - Information for Taxpayers  
946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California  
934 FTB Pub. 1540, California Head of Household Filing Status

## General Phone Service

Telephone assistance is available year-round from 8 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

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

IRS: 800.829.1040 for federal tax questions

#### Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

IRS: 800.829.1040 para preguntas sobre impuestos federales

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