

2024 California Resident Income Tax Return**540**
☐ Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2025.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)
	<input type="text"/>	<input type="text"/>

Enter your county at time of filing (see instructions)

☐

If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☐ ☐

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

☐

Apt. no/ste. no.

☐

City

☐

State

☐

ZIP code

☐

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

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
	See instructions. <input type="text"/>	
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>	

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

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

Exemptions	7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. <input type="radio"/> 7 <input type="checkbox"/> X \$149 = <input type="radio"/> \$ <input type="text"/>
	8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. <input type="radio"/> 8 <input type="checkbox"/> X \$149 = <input type="radio"/> \$ <input type="text"/>
	9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. <input type="radio"/> 9 <input type="checkbox"/> X \$149 = <input type="radio"/> \$ <input type="text"/>

Your name:

Your SSN or ITIN:

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ● 10 X \$461 = ● \$ **11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ● 11 \$

Taxable Income

12 State wages from your federal Form(s) W-2, box 16 ● 12 .00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B. ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16 ● 17 .00

18 Enter the **larger of** {
 Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately. \$5,540
 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080
 If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions. . . ● 18 .00

19 Subtract line 18 from line 17. This is your **taxable income**.
 If less than zero, enter -0- ● 19 .00

Tax

31 Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule
 ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A. . . ● 34 .00

35 Add line 33 and line 34. ● 35 .00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00

43 Enter credit name code ● and amount. . . ● 43 .00

44 Enter credit name code ● and amount. . . ● 44 .00

Your name:

Your SSN or ITIN:

Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 .00
- 46 Nonrefundable Renter's Credit. See instructions ● 46 .00
- 47 Add line 40 through line 46. These are your total credits ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 .00

Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 .00

Payments

- 71 California income tax withheld. See instructions ● 71 .00
- 72 2024 California estimated tax and other payments. See instructions ● 72 .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions ● 73 .00
- 74 Reserved for future use 74 .00
- 75 Earned Income Tax Credit (EITC). See instructions ● 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 .00
- 77 Foster Youth Tax Credit (FYTC). See instructions ● 77 .00
- 78 Add line 71 through line 77. These are your total payments.
See instructions ● 78 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ● 91 .00
- If line 91 is zero, check if: ● ☐ No use tax is owed. ● ☐ You paid your use tax obligation directly to CDTFA.

ISR Penalty

- 92 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. ● ☐
- If you did not check the box, see instructions.
- Individual Shared Responsibility (ISR) Penalty. See instructions ● 92 .00

Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ● 93 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ● 94 .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,
subtract line 92 from line 93. ● 95 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,
subtract line 93 from line 92. ● 96 .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. ● 97 .00

Your name:

Your SSN or ITIN:

Overpaid
Tax/Tax Due

- 98** Amount of line 97 you want applied to your **2025** estimated tax ● **98** .00
- 99** Overpaid tax available this year. Subtract line 98 from line 97 ● **99** .00
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ● **100** .00

Contributions

Code Amount

- California Seniors Special Fund. See instructions ● **400** .00
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ● **401** .00
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program ● **403** .00
- California Breast Cancer Research Voluntary Tax Contribution Fund ● **405** .00
- California Firefighters' Memorial Voluntary Tax Contribution Fund ● **406** .00
- Emergency Food for Families Voluntary Tax Contribution Fund ● **407** .00
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ● **408** .00
- California Sea Otter Voluntary Tax Contribution Fund ● **410** .00
- California Cancer Research Voluntary Tax Contribution Fund ● **413** .00
- School Supplies for Homeless Children Voluntary Tax Contribution Fund ● **422** .00
- State Parks Protection Fund/Parks Pass Purchase ● **423** .00
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund ● **424** .00
- Keep Arts in Schools Voluntary Tax Contribution Fund ● **425** .00
- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund ● **431** .00
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund ● **438** .00
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ● **439** .00
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund ● **445** .00
- California ALS Research Network Voluntary Tax Contribution Fund ● **447** .00
- 110** Add amounts in code 400 through code 447. This is your total contribution ● **110** .00

Your name:

Your SSN or ITIN:

Amount
You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

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

Pay Online – Go to **ftb.ca.gov/pay** for more information.

 .00

Interest and
Penalties

112 Interest, late return penalties, and late payment penalties **112**

 .00

113 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113**

 .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114**

 .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

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

 .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number

● Type

☐ Checking

☐ Savings

● Account number

● **116** Direct deposit amount

 .00

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

● Routing number

● Type

☐ Checking

☐ Savings

● Account number

● **117** Direct deposit amount

 .00

Voter Info.

For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions

☐

Health Care
Coverage Info.

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

●

☐

Yes

☐

No

Sign your tax return on Side 6

Your name:

Your SSN or ITIN:

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

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to 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 I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

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

☒ Your email address. Enter only one email address.

☐ Preferred phone number

Sign Here

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

Joint tax return? See instructions.

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

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

☒ PTIN

Firm's address

☒ Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. ☒

☐

Yes

☐

No

Print Third Party Designee's Name

Telephone Number