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e-File Information continued

Application. Acceptance in the California e-file program is automatic with acceptance in the federal e-file program.

Signature document. ERO must retain Form FTB 8453 or Form FTB 8879 for four years.

e-File program. The California e-file program:

- Is an independent program.
- Allows electronic filing of part-year and nonresident returns.

e-File mandate. Preparers must e-file all of their clients' California individual income tax returns if they prepared more than 100 California individual income tax returns in any calendar year beginning on or after January 1, 2003 and prepare one or more current year returns using tax preparation software. California imposes a \$50 penalty on income tax preparers who fail to electronically file returns.

Exclusions from electronic filing. California does not accept:

- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California Form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Fiscal year or amended returns. (Individual e-file exclusion only.)
- Returns containing forms or schedules not listed in FTB Pub. 1346X, *Section 1.5, Acceptable Forms and Occurrences for XML Individual and Fiduciary e-File*.
- Returns with an SSN of 123-45-6789, 987-65-4321, 999-99-9999, or 000-00-0000.

Payment for balance due returns. See *Payment Options*, page CA-13.

General Information

<http://ftb.ca.gov>

Forms and instructions:

Call 800-338-0505
 Online https://www.ftb.ca.gov/forms/search/index.aspx?WT.mc_id=Individuals_Forms_MoreButton

Request tax assistance:

Call 800-852-5711 (within U.S.)
 Automated information 800-338-0505
 Write Franchise Tax Board
 P.O. Box 942840, Sacramento, CA 94240-0040

Where's My Refund?

Online <https://webapp.ftb.ca.gov/refund/login.aspx?Lang=en-US>
 Call 800-338-0505

e-File Information

Contact: e-Programs Customer Service Unit

Call 916-845-0353
 Fax 916-855-5556
 Email e-file@ftb.ca.gov

e-File publications. FTB Publication 1345, *Handbook for Authorized e-File Providers* and FTB Publication 1346X, *Individual and Fiduciary e-File Guide for Software Developers and Transmitters*.

continued in next column

Preparer Credentials

Anyone who, for a fee, assists with or prepares a state or federal income tax return must annually:

- Be registered with the California Tax Education Council (CTEC) and pay the \$33 registration fee by October 31 of each year.
- Complete 20 hours (10 hours federal tax, 3 hours federal tax update, 2 hours ethics, and 5 hours CA state tax) of qualifying tax education.
- Maintain a valid PTIN from the IRS.
- Maintain a \$5,000 tax preparer bond.

Exceptions: California certified public accountants (CPA), California attorneys, enrolled agents (EA), enrolled actuaries, certain financial institutions or their employees, and out-of-state tax preparers are exempt from the CTEC requirements.

For initial registration requirements: www.ctec.org.

■ New for 2015 ■

Head of Household. Beginning in 2015, California requires taxpayers who use Head of Household filing status to file new Form FTB 3532, *Head of Household Filing Status Schedule*, to report how the filing status was determined. See *Head of Household*, page CA-3.

Dependent Social Security number (SSN). Beginning in 2015, taxpayers claiming an exemption credit for a dependent must write each dependent's SSN on the return. See *Exemption Credits*, page CA-3.

Earned Income Credit. Beginning in 2015, the refundable California Earned Income Credit is available to taxpayers who earned wage income within California. See *Earned Income Credit*, page CA-10.

Legal Information

leginfo.legislature.ca.gov/faces/codes.xhtml

California Revenue and Taxation Code. Part 10, *Personal Income Tax*.

Conformity to IRC. California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. (Cal. Rev. & Tax. Code §17024.5)

There are however, continuing differences between California and federal law. When California conforms to federal tax law changes, they do not always adopt all of the changes. For more information go to <http://ftb.ca.gov> and search for conformity.

2015 Filing Requirements

Residents. Taxpayers must file if:

California gross income (money, goods, property, and services from all sources) is more than the following amounts. If not, see *California AGI*, below.

Filing Status	Age as of December 31*	Dependents		
		0	1	2 or more
Single or HOH	Under 65	\$16,256	\$27,489	\$35,914
	65 or older	\$21,706	\$30,131	\$36,871
Married/RDP filing jointly or separately	Under 65 (both spouses/RDPs)	\$32,514	\$43,747	\$52,172
	65 or older (one spouse)	\$37,964	\$46,389	\$53,129
	65 or older (both spouses/RDPs)	\$43,414	\$51,839	\$58,579
	Qualifying Widow(er)	Under 65	n/a	\$27,489
	65 or older	n/a	\$30,131	\$36,871

California AGI (federal AGI modified by California adjustments) is more than the following amounts. If not, see *Other filing situations*, below.

Filing Status	Age as of December 31*	Dependents		
		0	1	2 or more
Single or HOH	Under 65	\$13,005	\$24,238	\$32,663
	65 or older	\$18,455	\$26,880	\$33,620
Married/RDP filing jointly or separately	Under 65 (both spouses/RDPs)	\$26,012	\$37,245	\$45,670
	65 or older (one spouse)	\$31,462	\$39,887	\$46,627
	65 or older (both spouses/RDPs)	\$36,912	\$45,337	\$52,077
	Qualifying Widow(er)	Under 65	n/a	\$24,238
	65 or older	n/a	\$26,880	\$33,620

RDP: Registered Domestic Partner

* Taxpayers that turn 65 on January 1, 2016, are considered to be age 65 at the end of 2015.

Part-year residents. Taxpayers must file if total taxable California income (income from all sources while a California resident and California-source income while a nonresident) is more than the amount in either chart for filing status, above.

Nonresidents. Taxpayers must file if they have any California-source income and income from all sources is more than the amount in either chart for filing status, above.

Dependents. Dependents of any age and any filing status may have to file if California gross income or California AGI is more than the standard deduction for dependents (\$1,050 for 2015).

Other filing situations. Taxpayers must also file if they owe:

- Tax on a lump-sum distribution.

- Tax on a qualified retirement plan, IRA, or MSA.
- Tax for children under age 19 or student under age 24 who have investment income greater than \$2,100.
- Alternative minimum tax (AMT).
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution of a trust.

Residency Rules

FTB Publication 1031, Guidelines for Determining Resident Status.

Resident. Any individual who is:

- In California for other than temporary or transitory purposes, or
- Domiciled in California, but outside California for temporary or transitory purposes.

Nonresident. Any individual who is not a resident.

Part-year resident. Any individual who is a California resident for part of the year and a nonresident for part of the year.

Safe harbor. An individual domiciled in California who is outside California under an employment-related contract for at least 546 consecutive days will be considered a nonresident unless:

- The individual has intangible income (stocks, bonds, notes, etc.) exceeding \$200,000 in any taxable year during which the employment-related contract is in effect, or
- The principal purpose of the absence from California is to avoid personal income tax.

The spouse/RDP of the individual covered by this safe harbor rule will also be considered a nonresident while accompanying the individual outside California for at least 546 consecutive days.

Return visits to California that do not exceed a total of 45 days during any taxable year covered by the employment contract are considered temporary.

Military Personnel

The state of domicile is generally the state where a taxpayer lived when first entering military service. Servicemembers domiciled outside of California may exclude military compensation from gross income when computing the tax rate on nonmilitary income. Servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California-source income when stationed in California. However, military pay is not California-source income when a servicemember is permanently stationed outside of California.

Military spouse. A military servicemember's nonmilitary spouse is considered a nonresident for tax purposes if the servicemember and spouse have the same domicile outside of California, and the spouse is in California solely to be with the servicemember who is serving in compliance with PCS (permanent change of station) orders.

Note: California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for the California personal income tax exemption.

Services performed in California by a nonmilitary spouse are not considered to be from California sources if the spouse is not a California resident because the spouse is in California solely to be with the servicemember serving in compliance with military orders and both have the same out-of-state domicile. However, all other income of nonresident spouses from California sources is subject to California tax.

California Income Tax Forms

Form 540, *California Resident Income Tax Return*.

Schedule CA (540), *California Adjustments—Residents*. Use to report additions and subtractions when there are differences between the California and federal tax treatment of income, adjustments to income, or itemized deductions.

Schedule D (540), *California Capital Gain or Loss Adjustment*.

Form 3506, *Child and Dependent Care Expenses Credit*.

Form 3514, *California Earned Income Tax Credit*.

Form 3532, *Head of Household Filing Status Schedule*.

Form 3885A, *Depreciation and Amortization Adjustments*.

Form 540NR, *California Nonresident or Part-Year Resident Income Tax Return*.

Schedule CA (540NR), *California Adjustments—Nonresidents or Part-Year Residents*.

Schedule D (540NR), *California Capital Gain or Loss Adjustment*.

Form 540-ES, *Estimated Tax for Individuals*.

Return Due Date

2015 California returns are due by April 18, 2016.

Filing Status

California requires the same filing status used on the federal return. *Exceptions:*

- A taxpayer who is an RDP, and who files single for federal tax purposes must file married/RDP filing jointly or married/RDP filing separately for California purposes. A taxpayer who is an RDP, and who files head of household for federal tax purposes may file head of household for California purposes only if the individual meets the requirements to be considered unmarried or considered not in a domestic partnership.
- Taxpayers who file a joint federal return may file separately if either spouse was:
 - An active member of the U.S. military during 2015.
 - A nonresident for the entire year and had no income from California sources during the year.

Community property states. If the spouse earning the California-source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California-source income and they will not qualify for the nonresident spouse exception.

If there was no federal filing requirement, use the same filing status for California that would have been used to file a federal return.

If a joint tax return was filed and either the taxpayer or spouse/RDP was a nonresident for 2015, file Form 540NR, *California Nonresident or Part-Year Resident Income Tax Return*.

Single. File as single if the taxpayer: (1) was never married or an RDP, (2) was divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated a registered domestic partnership, or (3) was widowed before January 1, 2015, and did not remarry or enter into another registered domestic partnership in 2015.

Married/RDP filing jointly. Use this filing status if: (1) taxpayer was married or an RDP as of December 31, 2015, even if not living with spouse/RDP at the end of 2015, (2) spouse/RDP died in 2015

and the taxpayer did not remarry or enter into another registered domestic partnership in 2015, or (3) spouse/RDP died in 2016 before the taxpayer filed a 2015 return.

Married/RDP filing separately. Community property rules apply to the division of income when filing separate returns. Income generated from community property (all property acquired while domiciled in a community property state) is community income. Community income also includes compensation for services if the spouse/RDP earning the compensation is domiciled in a community property state. Community income must be split equally between a taxpayer and spouse/RDP when filing separate returns. In California, community status ends when the marital/RDP partners physically separate with no immediate intention of reconciliation. Income earned after community status ends is separate income. See FTB Pub. 1051A, *Guidelines for Married/RDP Filing Separate Returns*.

Head of Household (HOH). This filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. A taxpayer is entitled to use the HOH filing status only if all of the following apply.

- Taxpayer was unmarried and not in a registered domestic partnership, or met the requirements to be considered unmarried, or considered not in a registered domestic partnership on the last day of the tax year,
- Taxpayer paid more than one-half the cost of keeping up a home for the tax year,
- For more than half the year, the taxpayer's home was the main home for the taxpayer and the specified relative who can qualify the taxpayer for the HOH filing status, and
- The taxpayer was not a nonresident alien at any time during the year.

For more information, see FTB Pub. 1540, *California Head of Household Filing Status*.

New for 2015: Form 3532, Head of Household Filing Status Schedule. For taxable years beginning on or after January 1, 2015, California requires taxpayers who use the Head of Household (HOH) filing status to file new California Form 3532 to report how the HOH filing status was determined.

Same-sex married couples. Legally married same-sex married couples generally must file their federal income tax return using one of the married filing statuses (MFJ or MFS). Subject to the exception, previous column, the same filing status must be used for the California return.

Resident Return Summary—Form 540

California begins with federal AGI. Deduct subtractions and include additions to income to arrive at California AGI. To calculate taxable income, deduct California standard or itemized deductions. Personal and dependent exemptions are allowed as a credit against tax.

Exemption Credits

Exemptions are allowed as a credit against tax.

Personal exemption credits:

- \$109 if single, married/RDP filing separately, or HOH. Enter one exemption in box on line 7.
- \$218 if married/RDP filing jointly or QW. Enter two exemptions in box on line 7.

If the taxpayer (or spouse/RDP) can be claimed as a dependent:

- \$0 if single, married/RDP filing separately, HOH, or married/RDP filing jointly and both the taxpayer and spouse/RDP can be claimed as dependents. Enter zero in box on line 7.

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• \$109 if married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent. Enter one in box on line 7.

Blind. \$109 each for the taxpayer and/or spouse/RDP. Enter one, or if both are blind, enter two in box on line 8. Definition follows the federal rules. Credit not allowed if claimed as a dependent.

Senior. \$109 each for the taxpayer and/or spouse/RDP age 65 or over on or before January 1, 2016. Enter one, or if both are age 65 or over, enter two in box on line 9. Credit not allowed if claimed as a dependent.

Dependents. \$337 for each dependent claimed on the federal return. Enter number of dependents in box on line 10.

New for 2015: Dependent Social Security number (SSN). For taxable years beginning on or after January 1, 2015, taxpayers claiming an exemption credit for a dependent must write each dependent's SSN in the spaces provided within line 10.

If a dependent child was born and died in 2015 and the taxpayer does not have a SSN for the child, enter "Died" in the space provided for the SSN and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

AGI limitation for exemption credits. Credits are limited if:

Filing status is:	Federal AGI/RDP recalculated AGI exceeds:
Single or married/RDP filing separately	\$178,706
Married/RDP filing jointly or QW	\$357,417
HOH	\$268,063

To calculate the reduced exemption credit, complete the following worksheet.

AGI Limitation Worksheet

- Enter the amount from line 13, Form 540/540NR, or RDP recalculated AGI..... a) _____
- Enter the amount for filing status on line (b):
Single or married/RDP filing separately: \$178,706
Married/RDP filing jointly or QW: \$357,417
HOH: \$268,063 b) _____
- Subtract line (b) from line (a)..... c) _____
- Divide line (c) by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round to the next higher whole number d) _____
- Multiply line (d) by \$6..... e) _____
- Add the numbers from the boxes on lines 7, 8, and 9, Form 540/540NR (not the dollar amounts)..... f) _____
- Multiply line (e) by line (f) g) _____
- Enter the total dollar amount for lines 7, 8, and 9, Form 540/540NR h) _____
- Subtract line (g) from line (h). If zero or less, enter -0- i) _____
- Enter the number from the box on line 10, Form 540/540NR (not the dollar amount)..... j) _____
- Multiply line (e) by line (j)..... k) _____
- Enter the dollar amount (that was filled in) from line 10, Form 540/540NR l) _____
- Subtract line (k) from line (l). If zero or less, enter -0- m) _____
- Add line (i) and line (m). Enter the result here and on line 32, Form 540 (residents) n) _____

Nonresidents and part-year residents. Multiply the amount on line (n) by the CA Exemption Credit Percentage on line 38, Form 540NR. Enter the result on line 39, Form 540NR.

Taxable Income

State wages. Enter the total amount of state wages from all states from each Form W-2 (box 16).

Federal AGI. Enter amount from line 37, federal Form 1040.

RDPs. RDPs who file a California tax return as married/RDP filing jointly, and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns.

RDPs filing as married/RDP filing separately, former RDPs filing separately, and RDPs with RDP adjustments will use the *California RDP Adjustments Worksheet* in FTB Pub. 737, *Tax Information for Registered Domestic Partners*, or complete a federal pro forma Form 1040.

Subtractions

Report subtractions in column B, Schedule CA (540). The following taxable amounts on the federal return are subtractions for California tax purposes.

- Military pay earned by taxpayers domiciled outside of California.
- Sick pay received under FICA and Railroad Retirement.
- Qualified transportation fringe benefits that exceed federal limits.
- Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:
 - Earned income must be \$40,000 or less from the corporation granting the CQSO.
 - The market value of the options must be less than \$100,000.
 - The total number of shares must be 1,000 or less.
 - The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.
- Income exclusion for In-Home Supportive Services (IHSS) supplementary payments included in federal wages.
- Compensation of certain merchant seamen, military service-members, rail carriers, motor carriers, and aircraft carriers.
- U.S. government interest.
- Interest earned from Ottoman Turkish Empire settlement payments.
- Interest and dividend income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the parent.
- Mutual fund dividends if at least 50% of its assets are invested in U.S. government obligations and/or in California state or local municipal obligations.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations. (See FTB Pub. 1001)
- State income tax refund taxed on the federal return.
- Certain business adjustments. See *Business Adjustments*, page CA-5.
- Capital and ordinary gain or loss adjustments due to differences in the basis of the asset for California tax purposes versus the federal basis.
- Capital gain distributions from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.
- IRA distributions where the California taxable amount is less than the federal taxable amount. See FTB Pub. 1005 for details.
- Tier 2 Railroad Retirement benefits from Form RRB 1099-R included in federal taxable income.
- Unemployment compensation.
- Paid family leave insurance benefits, also known as family temporary disability insurance.
- Social Security benefits or equivalent Tier 1 Railroad Retirement benefits.
- California lottery winnings.

- Disaster loss carryover from line 6, Part III, Form FTB 3805V.
- NOL allowable under California law from Forms FTB 3805V, 3805D, 3805Z, 3806, 3807, or 3809.
- Reward from a crime hotline.
- Beverage container recycling income.
- Rebates or vouchers from a local water agency, energy agency, or energy supplier.
- Cost-share payments received by forest landowners.
- Compensation for false imprisonment.
- HSA distributions taxable for federal purposes because they were not used for qualified medical expenses.
- Grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient.
- State of California death benefits paid to the surviving spouse or beneficiary of certain military personnel killed in the line of duty.
- Ottoman Turkish Empire settlement payments.
- Other subtractions. See Schedule CA (540) instructions.

Additions

Report additions in column C, Schedule CA (540). The following amounts not included as taxable on the federal return are added for California tax purposes.

- Employer health savings account (HSA) contribution reported on federal Form W-2, box 12, code W.
- Federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule.
- Non-California state or local bond interest and dividends.
- Interest from obligations of the District of Columbia issued after December 27, 1973.
- Interest or other earnings from a Health Savings Account (HSA).
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest and dividend income from children under age 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.
- 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.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations. (See FTB Pub. 1001)
- Certain business adjustments. See *Business Adjustments*, below.
- Capital and ordinary gain or loss adjustments due to differences in the basis of the asset for California tax purposes versus the federal basis.
- IRA distributions where the California taxable amount is more than the federal taxable amount. See FTB Pub. 1005 for details.
- Certain taxable distributions from Coverdell ESAs. See Form FTB 3805P for details.
- Certain retirement annuity distributions where distributions began between July 1, 1986 and January 1, 1987.
- NOL deduction from line 21, Form 1040. See Form FTB 3805V.
- Federal foreign earned income or housing exclusion.
- Mortgage relief upon sale or other disposition of principal residence if the amount of debt relief for federal purposes is more than the California limit.
- Other additions. See Schedule CA (540) instructions.

Business Adjustments

The following addition or subtraction adjustments to federal business, rental real estate, royalties, partnerships, S corporations, and trust income or loss may be necessary.

Depreciation methods, special credits, and accelerated write-offs adjustments may be required because of the difference between California and federal law. The recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes. Adjustments are figured on Form 3885A, *Depreciation and Amortization Adjustments*.

- Before January 1, 1987, California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- On or after January 1, 1987, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets.

Passive activity adjustments may be required.

Use Form 3801, *Passive Activity Loss Limitations*, to figure the total adjustments if the taxpayer has:

- One or more passive activities that produce a loss, or
- One or more passive activities that produce a loss and any non-passive activity reported on federal Schedule E.

Use Form 3885A to figure the total adjustment if the taxpayer has:

- Only nonpassive activities which produce either gains or losses (or combination of gains and losses), or
- Passive activities that produce gains.

Income related adjustments may be required due to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis related adjustments may be required due to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or LARZ.
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation, or on or after January 1, 1997, as a result of Pierce's disease.
- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after January 1, 1994, and before January 1, 2015.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which the taxpayer received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.

Business expense deductions adjustments may be required due to:

- Wages paid in an EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the Work Opportunity credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.

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- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities, or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial revitalization deductions for renewal communities.
- Small employer health insurance credit.
- Cancellation of debt income deferral.

Adjustments to Income

California law is the same as federal law with the exception of the following adjustments to income.

- Educator expenses are not deductible.
- Certain business expenses of reservists, performing artists, and fee-basis government officials are deductible, but may require an adjustment due to a depreciation deduction.
- Contributions to Health Savings Accounts (HSAs) are not deductible.
- Self-employed health insurance deduction. Federal law allows a deduction for premiums paid for self-employed health insurance and requires that the deduction be reduced for the premium assistance credit used to pay for health insurance purchased on federal or state healthcare marketplaces. If the taxpayer reduced the federal self-employment health insurance deduction for the premium assistance credit, the same amount is used for California and no adjustment is necessary.
- Nonresident aliens that could not deduct alimony paid on the federal return can deduct it on the California return.
- IRA deduction. An active duty military servicemember domiciled outside of California may have an adjustment. California does not conform to the federal increase to the indexing of AGI requirements for IRAs.
- Student loan interest deduction. California conforms to federal law regarding the student loan interest deduction except for a spouse/RDP of a non-California domiciled military taxpayer residing in a community property state. Use the *Student Loan Interest Deduction Worksheet*, next column, to compute the adjustment.
- The tuition and fees deduction is not allowed for California tax purposes.
- The domestic production activities deduction is not allowed for California tax purposes.
- Line 36, Schedule CA (540). Make adjustments for the following on line 36.
 - Foreign housing deduction is not allowed.
 - IRA deduction is recalculated by excluding active duty military pay from AGI in the case of a taxpayer that is not domiciled in California.

Student Loan Interest Deduction Worksheet

- 1) Enter the total amount from line 33, column A, Schedule CA (540). *Caution:* If the amount on line 1 is zero, STOP. Enter zero on Schedule CA (540), column B. The taxpayer is not allowed a deduction for California 1) _____
- 2) Enter the total interest paid in 2015 on qualified student loans, but not more than \$2,500 2) _____
- 3) From Form 1040, add line 33 (student loan interest deduction) to line 37 (AGI). Enter the result here..... 3) _____
- 4) Enter the total military income included in federal adjusted gross income (see FTB Pub. 1032) 4) _____
- 5) Subtract line 4 from line 3..... 5) _____
- 6) Enter the amount shown below for filing status.
Single, HOH, or QW, enter \$60,000.
Married/RDP filing jointly, enter \$120,000 6) _____
- 7) Is the amount on line 5 more than the amount on line 6?
No. Skip lines 7 and 8, enter -0- on line 9, and go to line 10.
Yes. Subtract line 6 from line 5 7) _____
- 8) Divide line 7 by \$15,000 (\$30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 8) _____
- 9) Multiply line 2 by line 8 9) _____
- 10) Student loan interest deduction. Subtract line 9 from line 2 10) _____
- 11) Student loan interest adjustment. Enter the difference here and on Schedule CA (540), line 33, column C .. 11) _____

Deductions

Deduct the larger of California itemized deductions or the California standard deduction. Taxpayers are not required to use the same method used on the federal return. Married couples who file separate returns must both use the same method.

Standard Deduction

Filing status:	Standard deduction:
Single or married/RDP filing separately	\$4,044
Married/RDP filing jointly, HOH or QW	\$8,088

Taxpayer (or spouse/RDP) claimed as a dependent on another person's return. Use the following worksheet to calculate the allowable standard deduction.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if someone else can claim the taxpayer (or spouse/RDP) as a dependent.

- 1) Enter earned income from: line 1 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040 1) _____
- 2) Minimum standard deduction 2) **\$1,050.00**
- 3) Enter the *larger* of line 1 or line 2 here 3) _____
- 4) Enter the amount shown for filing status:
Single or married/RDP filing separately, enter \$4,044
Married/RDP filing jointly, HOH or QW, enter \$8,088 ... 4) _____
- 5) Standard deduction. Enter the *smaller* of line 3 or line 4 here and on line 18, Form 540..... 5) _____

CALIFORNIA

Statehood	1850 – 31 st state
Capital	Sacramento
Name Origin	The Spanish named it after a fictional island called California, one found in a 16 th century romance tale. Spanish explorers originally thought that California was an island.
State Bird	California Valley Quail
State Flower	Golden or California Poppy
State Fish	Golden Trout
Nicknames	The Golden State
Famous Californians	Dave Brubeck, Julia Child, Leonardo DiCaprio, Joe DiMaggio, Robert Frost, Mariel Hemingway, Jack London, George Lucas, Robert Redford, Shirley Temple, Tiger Woods.

Itemized deductions. Start with amount from line 29, federal Schedule A (Form 1040). If the taxpayer did not itemize on the federal return, first complete federal Schedule A as if the taxpayer is going to itemize, before completing line 38 through line 44, Part II, Schedule CA (540). Federal itemized deductions are adjusted as follows for California itemized deduction purposes.

- **Taxes.** A deduction is not allowed for the following deductions claimed on the federal return: state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), State Disability Insurance (SDI), state and local general sales tax, or foreign income taxes.
- **Medical and dental expense deduction.** California allows a deduction for medical and dental expenses that exceed 7.5% of AGI. Enter the amount by which the California medical and dental expense deduction exceeds the federal deduction as a positive adjustment on line 41.
- **Adoption related expenses.** Adoption expenses claimed as a deduction on Schedule A, Form 1040, are not allowed for California itemized deduction purposes if the taxpayer is also claiming the adoption cost credit for the same amount on Form 540. Enter as a negative number on line 41, Schedule CA (540).
- **Mortgage interest credit.** If claimed on the federal return, and federal itemized deductions were reduced accordingly, increase California itemized deductions by entering the amount as a positive number on line 41, Schedule CA (540).
- **Nontaxable income expenses.** A positive line 41 adjustment is made for expenses related to producing income taxed by California but not taxed on the federal return. A negative line 41 adjustment is made for expenses related to producing income taxed under federal law but not taxed by California.
- **Employee business expense.** Adjustment amounts reported on federal Form 2106 using California business deduction rules.
- **Investment interest expense.** See Form FTB 3526 for adjustments.
- **Gambling losses.** Since California lottery winnings are not taxable, losses from the California lottery are not deductible. Enter as a negative number on line 41.
- **Federal estate tax.** Federal estate tax paid on income in respect of a decedent is not deductible. Enter as a negative adjustment.
- **Generation-skipping transfer tax.** Not deductible—enter as a negative adjustment.
- **State legislator’s travel expenses.** Only allowed for travel away from their place of residence overnight—enter as a negative adjustment.
- **Charitable qualified contributions.** California deduction may be different from federal deduction. California limits the amount of the deduction to 50% of federal AGI.
- **Charitable contribution carryover deduction.** If the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 41.
- **HSA distributions.** Enter qualified medical expenses paid with HSA distribution as a positive adjustment.
- **Carryover deduction appreciated stock contributed to a private foundation prior to January 1, 2002.** If the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference as a negative number on line 41.
- **Private mortgage insurance (PMI) deduction.** California does not allow the deduction. Enter the federal deduction amount as a subtraction on line 41.
- **Claim of right.** If the taxpayer repaid an amount that was included in income in an earlier year, because at the time the taxpayer thought he or she had an unrestricted right to it, the amount repaid may be a deduction from income in the year in

which it was repaid. Or, if the amount repaid is more than \$3,000, a credit may be taken against tax for the year in which it was repaid, whichever results in the least tax. If the amount repaid was not taxed by California, then no deduction or credit is allowed. See Schedule CA (540) instructions for more information.

If the amount on line 13, Form 540, is more than the following amounts, complete the *Itemized Deductions Worksheet*, below.

Single or married/RDP filing separately	\$178,706
HOH	\$268,063
Married/RDP filing jointly or QW	\$357,417

Itemized Deductions Worksheet

- 1) Amount from line 42, Schedule CA (540)..... 1) _____
- 2) Using California amounts, add the amounts on line 4, line 14, and line 20, Schedule A, federal Form 1040, plus any gambling losses included on line 28..... 2) _____
- 3) Subtract line 2 from line 1..... 3) _____
Note: If -0-, stop. Enter the amount from line 1 on line 43, Schedule CA (540).
- 4) Multiply line 3 by 80% (0.80)..... 4) _____
- 5) Amount from line 13, Form 540..... 5) _____
- 6) Enter the amount shown, above, for filing status 6) _____
- 7) Subtract line 6 from line 5..... 7) _____
Note: If -0- or less, stop. Enter the amount from line 1 on line 43, Schedule CA (540).
- 8) Multiply line 7 by 6% (0.06)..... 8) _____
- 9) Compare line 4 and line 8. Enter the *smaller* amount here..... 9) _____
- 10) Total itemized deductions. Subtract line 9 from line 1. Enter here and on line 43, Schedule CA (540)..... 10) _____

Tax Calculation—Residents, Part-Year Residents, and Nonresidents
Taxable income from line 19, Form 540/540NR.

2015 California tax rate schedule. If taxable income is:
 • \$100,000 or less, use the California tax table, page CA-14.
 • More than \$100,000, use the California tax rate schedule.

Single, Married/RDP Filing Separately. If taxable income is:					
\$	0	to	7,850	×	1.0% minus \$ 0.00 = Tax
	7,851	to	18,610	×	2.0% minus 78.50 = Tax
	18,611	to	29,372	×	4.0% minus 450.70 = Tax
	29,373	to	40,773	×	6.0% minus 1,038.14 = Tax
	40,774	to	51,530	×	8.0% minus 1,853.60 = Tax
	51,531	to	263,222	×	9.3% minus 2,523.49 = Tax
	263,223	to	315,866	×	10.3% minus 5,155.71 = Tax
	315,867	to	526,443	×	11.3% minus 8,314.37 = Tax
	526,444	and over		×	12.3% minus 13,578.80 = Tax
Married/RDP Filing Jointly, QW. If taxable income is:					
\$	0	to	15,700	×	1.0% minus \$ 0.00 = Tax
	15,701	to	37,220	×	2.0% minus 157.00 = Tax
	37,221	to	58,744	×	4.0% minus 901.40 = Tax
	58,745	to	81,546	×	6.0% minus 2,076.28 = Tax
	81,547	to	103,060	×	8.0% minus 3,707.20 = Tax
	103,061	to	526,444	×	9.3% minus 5,046.98 = Tax
	526,445	to	631,732	×	10.3% minus 10,311.42 = Tax
	631,733	to	1,052,886	×	11.3% minus 16,628.74 = Tax
	1,052,887	and over		×	12.3% minus 27,157.60 = Tax

continued on next page

HOH. If taxable income is:										
\$	0	to	15,710	×	1.0%	minus	\$	0.00	=	Tax
	15,711	to	37,221	×	2.0%	minus		157.10	=	Tax
	37,222	to	47,982	×	4.0%	minus		901.52	=	Tax
	47,983	to	59,383	×	6.0%	minus		1,861.16	=	Tax
	59,384	to	70,142	×	8.0%	minus		3,048.82	=	Tax
	70,143	to	357,981	×	9.3%	minus		3,960.67	=	Tax
	357,982	to	429,578	×	10.3%	minus		7,540.48	=	Tax
	429,579	to	715,962	×	11.3%	minus		11,836.26	=	Tax
	715,963	and over		×	12.3%	minus		18,995.88	=	Tax

Form FTB 3800, Tax Computation for Certain Children with Unearned Income. Use Form FTB 3800 to compute tax for children under age 19 or a student under age 24 with more than \$2,100 of investment income.

Form FTB 3803, Parents' Election to Report Child's Interest and Dividends. Use Form FTB 3803 to compute tax if a parent elects to report a dependent child's interest and dividend income of \$10,500 or less (but not less than \$1,050) on the parents' return.

Tax Credits

To figure and claim most tax credits, complete a separate form or schedule and attach it to Form 540. See the *Credit Chart*, page CA-19, for a description of credits, credit name, credit code, and form or schedule name. The total amount that can be claimed for all credits is limited by the tentative minimum tax (TMT). Go to Box A, below, to see if credits are limited. If the taxpayer is not claiming any special credits, determine if the taxpayer qualifies for the nonrefundable child and dependent care expenses credit or the nonrefundable renter's credit.

Box A—Did the taxpayer complete federal Schedule C, D, E, or F and claim or receive any of the following. (*Note:* If the business gross receipts are less than \$1,000,000 from all trades or businesses, the taxpayer does not have to report AMT).

- Accelerated depreciation in excess of straight-line,
- Intangible drilling costs,
- Depletion,
- Circulation expenditures,
- Research and experimental expenditures,
- Mining exploration/development costs,
- Amortization of pollution control facilities,
- Income/loss from tax shelter farm activities,
- Income/loss from passive activities,
- Income from long-term contracts using the percentage of completion method,
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541),

Yes. The taxpayer must complete Schedule P (540).

No. Go to Box B.

Box B—Did the taxpayer claim or receive any of the following.

- Investment interest expense,
- Income from incentive stock options in excess of the amount reported on the return, or
- Income from installment sales of certain property.

Yes. The taxpayer must complete Schedule P (540).

No. Go to Box C.

Box C —If filing status is:	<i>Is line 17, Form 540 more than:</i>
Single or HOH.....	\$246,451
Married/RDP filing jointly or QW.....	\$328,601
Married/RDP filing separately.....	\$164,299

Yes. The taxpayer must complete Schedule P (540).

No. Credits are not limited. Go to the instructions for line 40, Form 540.

Nonrefundable child and dependent care expenses credit.

This credit applies if a taxpayer paid someone to care for the taxpayer's qualifying child under the age of 13, other dependent who is physically or mentally incapable of caring for himself or herself, or spouse/RDP if physically or mentally incapable of caring for himself or herself. The care must be provided in California. Federal AGI must be \$100,000 or less. Complete and attach Form FTB 3506, *Child and Dependent Care Expenses Credit*.

Claiming more than two credits. To claim only one or two credits, enter the credit name, code number, and amount of the credit on line 43 and line 44. To claim more than two credits, use Schedule P (540), Part III. Do not claim the New Jobs credit on line 43, line 44, or line 45; only use line 42 to claim the New Jobs credit. Attach Schedule P (540) and any supporting schedules or statements.

Carryovers. If claiming a credit with carryover provisions and the amount of the credit available this year exceeds tax liability, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If claiming a credit carryover for an expired credit, use Form FTB 3540, *Credit Carryover Summary*, to figure the amount of the credit. Otherwise, enter the amount of the credit on Schedule P (540), Part III, and do not attach form FTB 3540.

Joint custody head of household (code 170). This credit is not allowed for filing status married/RDP filing jointly, HOH or QW. The credit applies if the taxpayer was unmarried and not an RDP at the end of 2015 (or lived apart from a spouse/RDP for all of 2015 and filed married/RDP filing separately), and furnished more than one-half the household expenses for a home that also served as the main home of the taxpayer's child, stepchild, or grandchild for at least 146 days, but not more than 219 days, of the taxable year. If the child is married, or an RDP, the taxpayer must be entitled to claim a dependent exemption credit for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or separate maintenance or must be part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or separate maintenance has not yet been issued.

Use the following worksheet to figure the joint custody head of household credit:

1) Enter the amount from line 35, Form 540.....	1) _____
2) Credit percentage—30%	2) _____ × .30
3) Credit amount. Multiply line 1 by line 2. Enter the result or \$431, whichever is less.....	3) _____

If a taxpayer qualifies for both the credit for joint custody head of household and the credit for dependent parent, the taxpayer may claim only one credit. Select the credit that will allow the maximum benefit.

Credit for dependent parent (code 173). A taxpayer may claim this credit only if:

- The taxpayer was married/or an RDP at the end of 2015 and used the married/RDP filing separately filing status,
- The spouse/RDP was not a member of the household during the last six months of the year, and
- The taxpayer furnished over one-half the household expenses for a dependent mother's or father's home, whether or not she or he lived in the taxpayer's home.

To figure the amount of this credit, use the worksheet (above) for the credit for joint custody head of household. If the taxpayer qualifies for the credit for joint custody head of household and

the credit for dependent parent, only one credit is allowed. Select the credit that will allow the maximum benefit.

Credit for senior head of household (code 163). A taxpayer can claim this credit if:

- Taxpayer was 65 years of age or older on January 1, 2016,
- Taxpayer qualified as a head of household in 2013 or 2014 by providing a household for a qualifying individual who died during 2013 or 2014, and
- Taxpayer did not have AGI over \$69,902 for 2015.

Note: If a taxpayer meets all the conditions listed above, the taxpayer does not need to qualify to use the head of household filing status for 2015 in order to claim this credit.

Use the following worksheet to figure this credit.

1) Enter the amount from line 19, Form 540 (or line 19, Form 540NR).....	1) _____
2) Credit percentage—2%	2) _____ × .02
3) Credit amount. Multiply line 1 by line 2. Enter the result or \$1,317, whichever is less	3) _____

Credit for child adoption costs (code 197). For the year in which an adoption decree or an order of adoption is entered (e.g., adoption is final), a taxpayer may claim a credit for 50% of the cost of adopting a child who was both:

- A citizen or legal resident of the United States, and
- In the custody of a California public agency or a California political subdivision.

A taxpayer may treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. A taxpayer may include the following costs if directly related to the adoption process.

- Fees for Department of Social Services or a licensed adoption agency.
- Medical expenses not reimbursed by insurance.
- Travel expenses for the adoptive family.

Note: This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision. Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the worksheet, below, to figure this credit. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

1) Enter qualifying costs for the child	1) _____
2) Credit percentage—50%	2) _____ × .50
3) Credit amount. Multiply line 1 by line 2. Do not enter more than \$2,500	3) _____

The credit is limited to \$2,500 for 2015. Any excess credit can be carried to future years until the credit is used.

New Employment Credit (NEC). The NEC is available for each taxable year beginning on or after January 1, 2014, and before January 1, 2021. This credit is for a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by that employee in a designated census tract, pilot area, or former economic development area, known as the Designated Geographic Area, and receives a Tentative Credit Reservation for that employee. Annual certification is required. In order to be allowed

a credit, the qualified taxpayer must have a net increase in the total number of full-time employees working in California, when compared to its base year, both determined on an annual full-time equivalent basis. For more information, see the instruction booklet for Form FTB 3554, *New Employment Credit*.

Nonrefundable renter’s credit. Eligible renters can claim:

- Single, \$60.
- HOH or QW, \$120.
- Married/RDP filing separately. If the taxpayer and spouse/RDP lived in the same rental property and both qualify for this credit, one spouse/RDP may claim the full amount of the credit (\$120), or each spouse/RDP may claim half the amount (\$60 each). If the taxpayer and spouse/RDP lived apart for the entire year and qualify for this credit, the taxpayer may claim half the amount of the credit (\$60).
- Married/RDP filing jointly, \$120. **Exception:** If one spouse/RDP claimed the homeowner’s tax exemption, and the taxpayer lived apart from the spouse/RDP for the entire year, the taxpayer may claim \$60.

Taxpayers qualify if all of the following are true.

- 1) Taxpayer was a resident of California for the entire year in 2015. **Note:** A member of the military who is not a legal resident of California does not qualify for this credit. However, a military member’s spouse may claim this credit if the spouse was a resident, did not live in military housing during 2015, and is otherwise qualified.
- 2) California AGI (line 17, Form 540) is:
 - \$38,259 or less if single or married/RDP filing separately, or
 - \$76,518 or less if married/RDP filing jointly, HOH, or QW.
- 3) Taxpayer paid rent, for at least half of 2015, on property (including a mobile home that the taxpayer owned on rented land) in California which was the taxpayer’s principal residence.
- 4) Taxpayer cannot be claimed as a dependent on anyone else’s return, or is claimed as a dependent by someone, but did not live in that person’s home for more than half of 2015.
- 5) Taxpayer rented property that was not exempt from property tax, such as government-owned buildings, church-owned parsonages, college dormitories, or military barracks.
- 6) Taxpayer did not claim the homeowner’s property tax exemption anytime during 2015. If married, or an RDP, and a spouse/RDP claimed the homeowner’s property tax exemption, the taxpayer and spouse/RDP must have maintained separate residences for the entire year in 2015.

Other Taxes and Credit Recapture

Attach to Form 540 the specific form or statement required for each of the following taxes.

- **Alternative minimum tax (AMT), Schedule P (540).** May apply if total income is more than:
 - \$87,627 married/RDP filing jointly or QW.
 - \$65,721 single or HOH.
 - \$43,812 married/RDP filing separately.

A child under age 19, or a student under age 24, may owe AMT if taxable income plus preference items exceeds the sum of the child’s earned income plus \$7,400.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from all trades or businesses.

- **Mental health services tax.** If taxable income exceeds \$1 million, the mental health services tax equals 1% of the excess.

continued on next page

CALIFORNIA

- **Early distribution of a qualified retirement plan.** See Form FTB 3805P if taxpayer was subject to the federal additional tax.
- **Nonqualified deferred compensation plan and discounted stock options and stock appreciation rights.** Income received under IRC section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 63. Write "NQDC" on the dotted line to the left of the amount.
- **Credit carryover and recapture.** Use Form FTB 3540, *Credit Carryover and Recapture Summary*, to figure a prior year credit carryover of one or more repealed credits that no longer have separate credit forms or to compute any credit recapture. Credit carryovers may not be carried back and applied against a prior year's tax. For a list of repealed credits, see the *Credit Chart*, page CA-19.
Do not use Form FTB 3540 to claim a Los Angeles Revitalization Zone (LARZ) Hiring Credit Carryover & Sales or Use Tax Credit Carryover, Targeted Tax Area (TTA) Sales or Use Tax Credit Carryover, or Local Agency Military Base Recovery Area (LAMBRA) Sales or Use Tax Credit Carryover. Use Forms FTB 3806, *Los Angeles Revitalization Zone Business Booklet*, FTB 3809, *Targeted Tax Area Business Booklet*, and FTB 3807, *Local Agency Military Base Recovery Area Business Booklet*, to determine the amount of credit carryover to claim.

Payments

Estimated tax and other payments. To view payments made, or to get current account balance information, go to <http://ftb.ca.gov> and search for "MyFTB Account."

Real estate withholding. If California income tax was withheld from the sale of California real estate, enter amounts reported on Forms 593 or 592-B.

Excess California SDI (or VPD) withheld. A credit for excess SDI or VPD applies if the taxpayer meets all of the following.

- Taxpayer had two or more California employers during 2015.
- Taxpayer received more than \$104,378 in wages.
- The amounts of SDI (or VPD) withheld appear on Form(s) W-2.

Use the following worksheet to determine excess SDI (or VPD).

Excess SDI (or VPD) Worksheet

Follow the instructions, below, to figure the amount of income tax to enter on line 74, Form 540. If the taxpayer is married/RDP and filing a joint return, figure the amount of excess SDI (or VPD) separately for each spouse/RDP.

Taxpayer Spouse/RDP

- | | | |
|--|----------|----------|
| 1) Add amounts of SDI (or VPD) withheld shown on Forms W-2. Enter the total here..... 1) _____ | | |
| 2) 2015 SDI (or VPD) limit..... 2) \$939.40 | \$939.40 | \$939.40 |
| 3) Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total on line 74, Form 540..... 3) _____ | | |

Note: If zero or less, enter -0- on line 74.

If SDI (or VPD) was withheld from wages by a single employer, at more than 0.9% of gross wages, do not claim excess SDI (or VPD) on Form 540. Contact the employer for a refund.

New for 2015: Earned Income Credit (EIC). For taxable years beginning on or after January 1, 2015, the refundable California EIC is available to taxpayer who earned wage income within California. The credit is similar to the federal EIC but with different income limitations and definitions. The differences between California and federal law are as follows:

- California allows the EIC for wage income earned in California (wages, salaries, tips, and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- Nonresidents must have earned income from working in California.
- Both earned income and federal AGI must be less than \$53,267 to qualify for the federal EIC and less than \$13,870 to qualify for the California EIC.
- May elect to include all (not just a portion of it) nontaxable military combat pay (and/or all spouse/RDP's if filing jointly) in earned income for California purposes, whether or not elected to include for federal purposes.

2015 California EIC Eligibility

Number of Children	Federal AGI Less Than
No qualifying child (at least age 25 but under age 65)	\$6,580
1 qualifying child	\$9,880
2 or more qualifying children	\$13,870

Form FTB 3514, California Earned Income Tax Credit. Attach Form FTB 3514 to Form 540/540NR to claim the California EIC.

Use the *California Earned Income Tax Credit Worksheet*, below, to determine the amount of California EIC. See *2015 Earned Income Tax Credit Table*, page CA-17.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- 1) Enter California earned income from Form FTB 3514, line 16..... 1) _____
- 2) Look up the amount on line 1 in the EITC Table to find the credit. Be sure to use the correct column for the number of qualifying children. Enter the credit here 2) _____
If the amount on line 2 is zero, STOP HERE. The taxpayer cannot take the credit.
- 3) Enter the amount from federal Form 1040, line 38, federal Form 1040A, line 22, or federal Form 1040EZ, line 4 3) _____
- 4) Are the amounts on lines 1 and 3 the same?
Yes. Skip line 5, and enter the amount from line 2 on line 6.
No. Go to line 5.

Part II – Filers Who Answered "No" on Line 4

- 5) If the taxpayer has:
 - No qualifying children, is the amount on line 3 less than \$3,290?
 - 1 qualifying child, is the amount on line 3 less than \$4,940?
 - 2 or more qualifying children, is the amount on line 3 less than \$6,935?**Yes.** Leave line 5 blank. Enter the amount from line 2 on line 6.
No. Look up the amount on line 3 in the EITC Table to find the credit. Be sure to use the correct column for the number of qualifying children you have. Enter the credit here 5) _____

Look at the amounts on line 5 and line 2, enter the smaller amount on line 6.

Part III – Earned Income Tax Credit

- 6) This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 17 6) _____

Claim of right. If reporting the claim of right tax credit, include the amount of the credit in the total for line 76, Form 540. Write in "IRC 1341" and the amount of the credit to the left of the amount in the

column. If the amount repaid under a claim of right was not originally taxed by California, the claim of right credit is not allowed.

Use Tax

A taxpayer may owe use tax if he or she made purchases from out-of-state retailers (for example, purchases made by telephone, online, by mail, or in person) where sales or use tax was not paid and those items are used in California. For more information, go to the Board of Equalization’s website at boe.ca.gov.

Foreign exemption. Any hand carried items brought back to California from a foreign country are allowed an \$800 per-person exemption. Only the amount in excess of \$800 is subject to California use tax. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier.

Reporting use tax. To report use tax on the California income tax return, use either the *Use Tax Worksheet* (actual calculation for individual purchases) or the *Use Tax Table* (estimate based on AGI), below. Individual purchases of \$1,000 or more must have use tax calculated separately for each item using the *Use Tax Worksheet*.

Use Tax Worksheet

- 1) Enter purchases from out-of-state sellers made without payment of California sales/use tax..... 1) _____
- 2) Enter the decimal equivalent of the applicable sales and use tax rate. Find the applicable city or county sales and use tax rate at the State Board of Equalization’s website at boe.ca.gov under the link for *City and County Tax Rates* 2) _____
- 3) Multiply line 1 by the tax rate on line 2. Enter result here 3) _____
- 4) If taxpayer chooses to estimate use tax due on items purchased for less than \$1,000 each, enter the use tax amount due from the *Use Tax Table*, below. If all purchases are included in line 1, enter -0- 4) _____
- 5) Add lines 3 and 4. This is the total use tax..... 5) _____
- 6) Enter any sales tax paid to another state for purchases included on line 1 6) _____
- 7) Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 95. If the amount is less than zero, enter -0- 7) _____

Use Tax Table

CA Adjusted Gross Income (AGI) Range	Use Tax Liability
Less than \$10,000	\$ 2
\$10,000 to \$19,999	5
20,000 to 29,999	9
30,000 to 39,999	12
40,000 to 49,999	16
50,000 to 59,999	19
60,000 to 69,999	23
70,000 to 79,999	26
80,000 to 89,999	30
90,000 to 99,999	33
100,000 to 124,999	39
125,000 to 149,999	48
150,000 to 174,999	57
175,000 to 199,999	66
More than \$199,999	Multiply AGI by 0.035% (.00035)

Nonresident and Part-Year Resident Return Summary—Form 540NR

Nonresidents who received California-source income and part-year residents who moved into or out of California, file Form 540NR, *California Nonresident or Part-Year Resident Income Tax Return*.

California taxes all income received while a resident of California and the income received from California sources while a nonresident. Part-year and nonresidents first calculate tax on total taxable income from all sources, the same as full-year residents. Income and adjustment items from all sources are reported on Schedule CA (540NR), *California Adjustments—Nonresidents or Part-Year Residents*, in column A through column D. Use column E to report items of total AGI received while a resident of California and those received from California sources while a nonresident. Determine the larger of California standard deduction or itemized deductions in Part III, Schedule CA (540NR). Deductions, exemption credits, and tax credits are prorated by a ratio of California AGI to total AGI.

Income Adjustments

Use the same instructions for full-year residents to determine subtractions and addition adjustments to federal income on Schedule CA (540NR). The subtractions and additions in columns B and C are to report differences between California and federal law. Do not use column B to subtract income earned while a nonresident from sources outside of California. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income from column B.

Column E. The following rules apply in determining California-source income while a nonresident and California taxable income while a resident.

W-2 wages. Nonresidents who work in California are taxed on compensation received for services performed in California.

Military pay adjustment. Military compensation for a nonresident is exempt from California tax. For servicemembers domiciled outside of California, write “MPA” to the left of column A and enter the amount of active duty military pay in column B. Exclude this amount from column E.

Interest and dividend income. Nonresidents who hold accounts paying interest or dividends in California are not taxed on the income, unless the account is used in a trade or business or is pledged as security for a loan where the proceeds are used in a trade or business.

Alimony received. Alimony received by a nonresident is not taxable to California.

Business income or loss. Nonresidents who conduct business in California must report income or loss from such activity in column E. If a nonresident business was conducted partly within California and partly outside California, only income from the part conducted within California is considered California-source income. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. Use the apportionment formula described in Schedule R, *Apportionment and Allocation of Income*.

Capital gain or loss. Nonresidents must pay tax on gains (or deduct losses) on capital gains and losses from sources within California. Complete Schedule D (540NR) to compute this amount.

CALIFORNIA

Other gains or losses. Nonresidents must pay tax on gains (or deduct losses) from sources within California.

IRA distributions. Nonresidents do not pay tax on distributions from IRAs.

Pension income. California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

Rental real estate, royalties, partnerships, S corporations, trusts, etc. Nonresidents pay tax on income if the property or business paying the income is located in California. Schedule K-1 (100S, 541, 565, or 568) should indicate the amount of partnership, S corporation, estate, trust, or LLC profit or loss derived from California sources.

Farm income or loss. Nonresidents pay tax on income (or deduct losses) for farming activity conducted in California.

Adjustments to Federal AGI

Moving expenses. If a taxpayer moved into California in connection with a new job, enter the amount from line 26, column A, in line 26, column E. If a taxpayer moved out of California in connection with a new job, enter zero in line 26, column E. *Exception:* If a taxpayer moved out of California in connection with a new job and received compensation from that job attributable to a California source, the moving expense adjustment will be limited by the ratio of California-source compensation from the new job to total compensation from the new job.

One-half of SE tax. The deduction equals the CA deduction multiplied by the ratio of self-employment income from all sources while a California resident, plus self-employment income from California sources while a nonresident, divided by total self-employment income reported in column A.

IRA, Keogh, SEP, and SIMPLE deduction. The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000.
- The California compensation of \$500.

Therefore, she enters \$500 on line 28, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to the federal deduction multiplied by self-employment income reported in column E divided by self-employment income reported in column D.

Self-employed health insurance deduction. The deduction equals the federal deduction multiplied by the ratio of total self-employment income reported in column E divided by total self-employment income reported in column D.

Penalty on early withdrawal of savings. Not applicable for penalties charged while a nonresident of California.

Alimony paid. The California ratio equals California AGI (line 37, column E) (without the alimony deduction) divided by Total AGI (line 37, column D) (without the alimony deduction).

Nonresidents multiply the federal deduction by the California ratio. Part-year residents multiply the alimony paid while a nonresident by the California ratio to determine the nonresident

portion. Add this amount to the alimony paid while a resident and enter the total in column E.

Line 37, Schedule CA (540NR) total. Subtract line 36 from line 22b. The amount in column E is California AGI. Enter the amount on line 45. Also, transfer the amount from:

- Line 37, column B to line 14, Side 1, Form 540NR. *Caution:* If column B is a negative number, transfer the amount as a positive number to line 16, Form 540NR.
- Line 37, column C to line 16, Side 1, Form 540NR. *Caution:* If column C is a negative number, transfer the amount as a positive number to line 14, Form 540NR.
- Line 37, column E to line 32, Side 1, Form 540NR.

Adjustments to Federal Itemized Deductions

See *Itemized deductions*, page CA-7, for a general discussion of adjustments that need to be made to federal itemized deductions.

Nonresidents and part-year residents figure their standard deduction or itemized deductions as if they were a full-year resident, with the following exception for military service.

Military. Nonresident military servicemembers domiciled outside of California are not subject to California tax on their compensation. Military pay must be excluded from federal AGI when calculating threshold limits for medical expenses, charitable contributions, casualty and theft losses, and miscellaneous itemized deductions. Enter the recalculated total Schedule A itemized deductions on line 38, Schedule CA (540NR).

Tax Calculation—Part-Year Residents and Nonresidents

Part-year and nonresidents use the same tax tables and tax rate schedule as full-year residents. See page CA-14 if taxable income is \$100,000 or less. If more than \$100,000, use the tax rate schedule, page CA-7.

Tax Credits

Tax credits for nonresidents and part-year residents are generally allowed the same as for full-year residents. The credit is then prorated by the California income percentage on Form 540NR. The following is a list of differences in the calculation of the credits for nonresidents and part-year residents. See *Tax Credits*, page CA-8, for general rules.

Joint custody head of household (code 170) and credit for dependent parent (code 173). Use the following worksheet in place of the one used for residents. If federal AGI is more than \$178,706 (2015) go to the *AGI Limitation Worksheet*, page CA-4, and subtract line (n) amount from line 31 (Form 540NR) and enter this amount on line 1, below.

-
- | | |
|--|----------------|
| 1) Subtract line 11 from line 31 on Form 540NR and enter the result here | 1) _____ |
| 2) Enter the amount from line 41, Form 540NR..... | 2) _____ |
| 3) Add line 1 and line 2..... | 3) _____ |
| 4) Credit percentage—30% | 4) _____ × .30 |
| 5) Credit amount. Multiply line 3 by line 4. Enter the result or \$431, whichever is less. Enter on line 51, Form 540NR..... | 5) _____ |
-

Credit percentage and credit amount—line 54 and line 55, Form 540NR. If any credits are claimed on line 51, line 52, or line 53, complete the worksheet, below, to compute the credit percentage and the allowable prorated credit to enter on line 55. If Schedule P (540NR) was completed and any of the credits on line 51 through line 53 are claimed, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), on line 55. Write “Schedule P (540NR)” to the left of the amount entered on line 55.

Credit Percentage and Credit Amount Worksheet

Part I—Credit Percentage

- 1) Divide line 35 by line 19, Form 540NR. Enter the result here and on line 54, Long Form 540NR.
If more than 1, enter 1.0000..... 1) _____

Part II—Credit Amount

Credit for Joint Custody Head of Household

- 1) Enter the amount from line 51, Form 540NR..... 1) _____
- 2) Credit Percentage from line 1, Part I 2) × _____
- 3) Multiply line 1 by line 2 3) _____
- 4) Enter the lesser of the amount from line 3 or \$431 4) _____

Credit for Dependent Parent

- 5) Enter the amount from line 52, Form 540NR..... 5) _____
- 6) Credit Percentage from line 1, Part I 6) × _____
- 7) Multiply line 5 by line 6 7) _____
- 8) Enter the lesser of the amount on line 7 or \$431..... 8) _____

Credit for Senior Head of Household

- 9) Enter the amount from line 53, Form 540NR..... 9) _____
- 10) Credit Percentage from line 1, Part I 10) × _____
- 11) Multiply line 9 by line 10..... 11) _____
- 12) Enter the lesser of the amount on line 11 or \$1,317.. 12) _____

Total Prorated Credits

- 13) Add line 4, line 8, and line 12. Enter the result here and on line 55, Form 540NR..... 13) _____

Assembling Paper-Filed Returns

Required federal attachments. Attach all forms W-2, W-2G, etc. to front of return where indicated. Attach 1099s only if California income tax was withheld.

Residents. Attach a complete copy of the federal income tax return only if federal Form 1040 has attachments other than Schedules A and B. *Exception:* If standard deduction was taken on the federal return, but the taxpayer itemizes on the California return, complete and attach a copy of the federal Schedule A to Form 540.

Part-year and nonresidents. Attach a complete copy of the federal income tax return.

Assembling order. Behind Form 540, attach all supporting California Schedules, then all required federal copies, then all required state tax return copies.

W-2s and 1099s. Attach Forms W-2, W-2G, 1099, 592-B and 593 showing California income tax withheld to the front of Form 540 or Form 540NR.

Payment. Make check payable to Franchise Tax Board. Enclose payment, but do not staple.

Other attachments. If claiming a credit on taxes paid to another state, attach a copy of the other state’s return.

Mailing Addresses

Refund or	Franchise Tax Board
no amount due	P.O. Box 942840, Sacramento, CA 94240-0001
Balance due	Franchise Tax Board
	P.O. Box 942867, Sacramento, CA 94267-0001
Payment vouchers	Franchise Tax Board
(Forms FTB 3582, FTB 3519, 540-ES)	P.O. Box 942867, Sacramento, CA 94267-0008

Payment Options

Electronic funds withdrawal. Taxpayers can use an electronic funds withdrawal if e-filing using tax preparation software by providing bank information, amount to pay, and the date the balance due is to be withdrawn from the account.

Check or money order. Taxpayers may make payment using a check or money order made payable to the “Franchise Tax Board.” Do not send cash. Taxpayers write their SSN or ITIN and “2015 Form 540” as applicable on the check or money order. Enclose, but do not staple, a check or money order payment when mailing in a tax return. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Do not combine a 2015 tax payment and any 2016 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope. A penalty may be imposed if the taxpayer’s check is returned for insufficient funds.

If the taxpayer e-filed the tax return, mail a check or money order with Form FTB 3582, *Payment Voucher for Individual e-filed Returns*. Do not mail a copy of the e-filed tax return.

Web Pay. Taxpayers may make an online payment (balance due, extension, estimated tax, or other payments) using the FTB Web Pay website at: www.ftb.ca.gov/online/webpay/index.asp.

Credit card. Taxpayers may use Discover, MasterCard, Visa, or American Express cards to pay tax. If paying by credit card, do not mail Form FTB 3519. Call 800-272-9829 or go to the Official Payments Corp. website at officialpayments.com, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee.

Extension Information

Form FTB 3519, Payment for Automatic Extension for Individuals. Use only if a return cannot be filed by the return due date, and the taxpayer owes tax. If no tax is due, no extension is due. The 2015 tax return must be filed by October 17, 2016.

Outside the USA. If a taxpayer was living or traveling outside the USA on April 18, 2016, the deadline to file and pay tax is June 15, 2016. Interest still accrues from the original due date until the tax is paid. An additional six-month extension until December 15, 2016 is available. Attach a statement to the front indicating the taxpayer was “outside the USA on April 18, 2016.”

Mandatory electronic payments. Taxpayers are required to remit all payments electronically once an estimate or extension payment exceeding \$20,000 is made, or an original return with a total tax liability over \$80,000 is filed. Once a taxpayer meets this threshold, all subsequent payments, regardless of amount, tax type, or taxable year, must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Electronic payments can be made using Web Pay on the Franchise Tax Board’s (FTB’s)

website, electronic funds withdrawal (EFW) as part of the e-file return, or a credit card.

Estimated Tax Information

Generally, individuals must make estimated tax payments if:

- The individual expects to owe at least \$500 (\$250 if married/RDP filing separately) in tax (after subtracting withholding and credits), and
- The individual expects withholding and credits to be less than the smaller of:
 - 90% of the tax shown on the current year tax return,
 - 100% of the tax shown on the prior year tax return, including AMT, if prior year AGI does not exceed \$150,000 (\$75,000 if married/RDP filing separately), or
 - 110% of the tax shown on the prior year tax return, including AMT, if prior year AGI is more than \$150,000 (\$75,000 if married/RDP filing separately).

Additional information:

- Estimated tax payments are not required if the individual is a nonresident or new resident of California in the current year and did not have a California tax liability in the previous year.
- If the individual is a military servicemember not domiciled in California, do not include military pay in the computation of estimated tax payments.

- Taxpayers are required to remit payments electronically if they make an estimated payment exceeding \$20,000, or the total tax liability shown on their original tax return exceeds \$80,000. Once a taxpayer meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically.
- Installment due dates are:
 - 30% of the required annual payment for the first required installment is due April 15.
 - 40% of the required annual payment for the second required installment is due June 15.
 - No installment is due for the third required installment (September 15).
 - 30% of the required annual payment for the fourth required installment is due January 15.
- Taxpayers with AGI of \$1,000,000 (\$500,000 if married/RDP filing separately) or more, must figure estimated tax based on their tax for the current tax year.

2015 California Tax Table
To Find Tax: Read down the column labeled "If Your Taxable Income Is ..." to find the range that includes taxable income from line 19, Form 540/540NR. Read across the columns labeled "The Tax For Filing Status" to find the tax that applies for taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))										4 (Head of Household)					
If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status			
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	But Not Over
\$1	\$50	\$0	\$0	6,451	6,550	65	65	65	65	12,951	13,050	182	130	130	130	135	135
51	150	1	1	6,551	6,650	66	66	66	66	13,051	13,150	184	131	131	131	136	136
151	250	2	2	6,651	6,750	67	67	67	67	13,151	13,250	186	132	132	132	137	137
251	350	3	3	6,751	6,850	68	68	68	68	13,251	13,350	188	133	133	133	138	138
351	450	4	4	6,851	6,950	69	69	69	69	13,351	13,450	190	134	134	134	139	139
451	550	5	5	6,951	7,050	70	70	70	70	13,451	13,550	192	135	135	135	140	140
551	650	6	6	7,051	7,150	71	71	71	71	13,551	13,650	194	136	136	136	141	141
651	750	7	7	7,151	7,250	72	72	72	72	13,651	13,750	196	137	137	137	142	142
751	850	8	8	7,251	7,350	73	73	73	73	13,751	13,850	198	138	138	138	143	143
851	950	9	9	7,351	7,450	74	74	74	74	13,851	13,950	200	139	139	139	144	144
951	1,050	10	10	7,451	7,550	75	75	75	75	13,951	14,050	202	140	140	140	145	145
1,051	1,150	11	11	7,551	7,650	76	76	76	76	14,051	14,150	204	141	141	141	146	146
1,151	1,250	12	12	7,651	7,750	77	77	77	77	14,151	14,250	206	142	142	142	147	147
1,251	1,350	13	13	7,751	7,850	78	78	78	78	14,251	14,350	208	143	143	143	148	148
1,351	1,450	14	14	7,851	7,950	80	79	79	79	14,351	14,450	210	144	144	144	149	149
1,451	1,550	15	15	7,951	8,050	82	80	80	80	14,451	14,550	212	145	145	145	150	150
1,551	1,650	16	16	8,051	8,150	84	81	81	81	14,551	14,650	214	146	146	146	151	151
1,651	1,750	17	17	8,151	8,250	86	82	82	82	14,651	14,750	216	147	147	147	152	152
1,751	1,850	18	18	8,251	8,350	88	83	83	83	14,751	14,850	218	148	148	148	153	153
1,851	1,950	19	19	8,351	8,450	90	84	84	84	14,851	14,950	220	149	149	149	154	154
1,951	2,050	20	20	8,451	8,550	92	85	85	85	14,951	15,050	222	150	150	150	155	155
2,051	2,150	21	21	8,551	8,650	94	86	86	86	15,051	15,150	224	151	151	151	156	156
2,151	2,250	22	22	8,651	8,750	96	87	87	87	15,151	15,250	226	152	152	152	157	157
2,251	2,350	23	23	8,751	8,850	98	88	88	88	15,251	15,350	228	153	153	153	158	158
2,351	2,450	24	24	8,851	8,950	100	89	89	89	15,351	15,450	230	154	154	154	159	159
2,451	2,550	25	25	8,951	9,050	102	90	90	90	15,451	15,550	232	155	155	155	160	160
2,551	2,650	26	26	9,051	9,150	104	91	91	91	15,551	15,650	234	156	156	156	161	161
2,651	2,750	27	27	9,151	9,250	106	92	92	92	15,651	15,750	236	157	157	157	162	162
2,751	2,850	28	28	9,251	9,350	108	93	93	93	15,751	15,850	238	158	158	158	163	163
2,851	2,950	29	29	9,351	9,450	110	94	94	94	15,851	15,950	240	159	159	159	164	164
2,951	3,050	30	30	9,451	9,550	112	95	95	95	15,951	16,050	242	160	160	160	165	165
3,051	3,150	31	31	9,551	9,650	114	96	96	96	16,051	16,150	244	161	161	161	166	166
3,151	3,250	32	32	9,651	9,750	116	97	97	97	16,151	16,250	246	162	162	162	167	167
3,251	3,350	33	33	9,751	9,850	118	98	98	98	16,251	16,350	248	163	163	163	168	168
3,351	3,450	34	34	9,851	9,950	120	99	99	99	16,351	16,450	250	164	164	164	169	169
3,451	3,550	35	35	9,951	10,050	122	100	100	100	16,451	16,550	252	165	165	165	170	170
3,551	3,650	36	36	10,051	10,150	124	101	101	101	16,551	16,650	254	166	166	166	171	171
3,651	3,750	37	37	10,151	10,250	126	102	102	102	16,651	16,750	256	167	167	167	172	172
3,751	3,850	38	38	10,251	10,350	128	103	103	103	16,751	16,850	258	168	168	168	173	173
3,851	3,950	39	39	10,351	10,450	130	104	104	104	16,851	16,950	260	169	169	169	174	174
3,951	4,050	40	40	10,451	10,550	132	105	105	105	16,951	17,050	262	170	170	170	175	175
4,051	4,150	41	41	10,551	10,650	134	106	106	106	17,051	17,150	264	171	171	171	176	176
4,151	4,250	42	42	10,651	10,750	136	107	107	107	17,151	17,250	266	172	172	172	177	177
4,251	4,350	43	43	10,751	10,850	138	108	108	108	17,251	17,350	268	173	173	173	178	178
4,351	4,450	44	44	10,851	10,950	140	109	109	109	17,351	17,450	270	174	174	174	179	179
4,451	4,550	45	45	10,951	11,050	142	110	110	110	17,451	17,550	272	175	175	175	180	180
4,551	4,650	46	46	11,051	11,150	144	111	111	111	17,551	17,650	274	176	176	176	181	181
4,651	4,750	47	47	11,151	11,250	146	112	112	112	17,651	17,750	276	177	177	177	182	182
4,751	4,850	48	48	11,251	11,350	148	113	113	113	17,751	17,850	278	178	178	178	183	183
4,851	4,950	49	49	11,351	11,450	150	114	114	114	17,851	17,950	280	179	179	179	184	184
4,951	5,050	50	50	11,451	11,550	152	115	115	115	17,951	18,050	282	180	180	180	185	185
5,051	5,150	51	51	11,551	11,650	154	116	116	116	18,051	18,150	284	181	181	181	186	186
5,151	5,250	52	52	11,651	11,750	156	117	117	117	18,151	18,250	286	182	182	182	187	187
5,251	5,350	53	53	11,751	11,850	158	118	118	118	18,251	18,350	288	183	183	183	188	188
5,351	5,450	54	54	11,851	11,950	160	119	119	119	18,351	18,450	290	184	184	184	189	189
5,451	5,550	55	55	11,951	12,050	162	120	120	120	18,451	18,550	292	185	185	185	190	190
5,551	5,650	56	56	12,051	12,150	164	121	121	121	18,551	18,650	294	186	186	186	191	191
5,651	5,750	57	57	12,151	12,250	166	122	122	122	18,651	18,750	296	187	187	187	192	192
5,751	5,850	58	58	12,251	12,350	168	123	123	123	18,751	18,850	298	188	188	188	193	193
5,851	5,950	59	59	12,351	12,450	170	124	124	124	18,851	18,950	300	189	189	189	194	194
5,951	6,050	60	60	12,451	12,550	172	125	125	125	18,951	19,050	302	190	190	190	195	195
6,051	6,150	61	61	12,551	12,650	174	126	126	126	19,051	19,150	304	191	191	191	196	196
6,151	6,250	62	62	12,651	12,750	176	127	127	127	19,151	19,250	306	192	192	192	197	197
6,251	6,350	63	63	12,751	12,850	178	128	128	128	19,251	19,350	308	193	193	193	198	198
6,351	6,450	64	64	12,851	12,950	180	129	129	129	19,351	19,450	310	194	194	194	199	199

2015 California Tax Table — Continued

Filing status: 1 or 3 (Single, Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly, Qualifying Widow(er))				4 (Head of Household)								
If Your Taxable Income Is ...		The Tax For Filing Status		The Tax For Filing Status		The Tax For Filing Status		The Tax For Filing Status						
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	But Not Over					
40,451	40,550	1,392	719	718	47,451	47,550	1,946	999	998	54,451	54,550	2,545	1,279	1,409
40,551	40,650	1,393	720	719	47,551	47,650	1,947	999	999	54,551	54,650	2,546	1,280	1,410
40,651	40,750	1,394	721	720	47,651	47,750	1,948	1,000	1,000	54,651	54,750	2,547	1,281	1,411
40,751	40,850	1,395	722	721	47,751	47,850	1,949	1,000	1,000	54,751	54,850	2,548	1,282	1,412
40,851	40,950	1,396	723	722	47,851	47,950	1,950	1,001	1,001	54,851	54,950	2,549	1,283	1,413
40,951	41,050	1,397	724	723	47,951	48,050	1,951	1,001	1,001	54,951	55,050	2,550	1,284	1,414
41,051	41,150	1,398	725	724	48,051	48,150	1,952	1,002	1,002	55,051	55,150	2,551	1,285	1,415
41,151	41,250	1,399	726	725	48,151	48,250	1,953	1,002	1,002	55,151	55,250	2,552	1,286	1,416
41,251	41,350	1,400	727	726	48,251	48,350	1,954	1,003	1,003	55,251	55,350	2,553	1,287	1,417
41,351	41,450	1,401	728	727	48,351	48,450	1,955	1,003	1,003	55,351	55,450	2,554	1,288	1,418
41,451	41,550	1,402	729	728	48,451	48,550	1,956	1,004	1,004	55,451	55,550	2,555	1,289	1,419
41,551	41,650	1,403	730	729	48,551	48,650	1,957	1,004	1,004	55,551	55,650	2,556	1,290	1,420
41,651	41,750	1,404	731	730	48,651	48,750	1,958	1,005	1,005	55,651	55,750	2,557	1,291	1,421
41,751	41,850	1,405	732	731	48,751	48,850	1,959	1,005	1,005	55,751	55,850	2,558	1,292	1,422
41,851	41,950	1,406	733	732	48,851	48,950	1,960	1,006	1,006	55,851	55,950	2,559	1,293	1,423
41,951	42,050	1,407	734	733	48,951	49,050	1,961	1,006	1,006	55,951	56,050	2,560	1,294	1,424
42,051	42,150	1,408	735	734	49,051	49,150	1,962	1,007	1,007	56,051	56,150	2,561	1,295	1,425
42,151	42,250	1,409	736	735	49,151	49,250	1,963	1,007	1,007	56,151	56,250	2,562	1,296	1,426
42,251	42,350	1,410	737	736	49,251	49,350	1,964	1,008	1,008	56,251	56,350	2,563	1,297	1,427
42,351	42,450	1,411	738	737	49,351	49,450	1,965	1,008	1,008	56,351	56,450	2,564	1,298	1,428
42,451	42,550	1,412	739	738	49,451	49,550	1,966	1,009	1,009	56,451	56,550	2,565	1,299	1,429
42,551	42,650	1,413	740	739	49,551	49,650	1,967	1,009	1,009	56,551	56,650	2,566	1,300	1,430
42,651	42,750	1,414	741	740	49,651	49,750	1,968	1,010	1,010	56,651	56,750	2,567	1,301	1,431
42,751	42,850	1,415	742	741	49,751	49,850	1,969	1,010	1,010	56,751	56,850	2,568	1,302	1,432
42,851	42,950	1,416	743	742	49,851	49,950	1,970	1,011	1,011	56,851	56,950	2,569	1,303	1,433
42,951	43,050	1,417	744	743	49,951	50,050	1,971	1,011	1,011	56,951	57,050	2,570	1,304	1,434
43,051	43,150	1,418	745	744	50,051	50,150	1,972	1,012	1,012	57,051	57,150	2,571	1,305	1,435
43,151	43,250	1,419	746	745	50,151	50,250	1,973	1,012	1,012	57,151	57,250	2,572	1,306	1,436
43,251	43,350	1,420	747	746	50,251	50,350	1,974	1,013	1,013	57,251	57,350	2,573	1,307	1,437
43,351	43,450	1,421	748	747	50,351	50,450	1,975	1,013	1,013	57,351	57,450	2,574	1,308	1,438
43,451	43,550	1,422	749	748	50,451	50,550	1,976	1,014	1,014	57,451	57,550	2,575	1,309	1,439
43,551	43,650	1,423	750	749	50,551	50,650	1,977	1,014	1,014	57,551	57,650	2,576	1,310	1,440
43,651	43,750	1,424	751	750	50,651	50,750	1,978	1,015	1,015	57,651	57,750	2,577	1,311	1,441
43,751	43,850	1,425	752	751	50,751	50,850	1,979	1,015	1,015	57,751	57,850	2,578	1,312	1,442
43,851	43,950	1,426	753	752	50,851	50,950	1,980	1,016	1,016	57,851	57,950	2,579	1,313	1,443
43,951	44,050	1,427	754	753	50,951	51,050	1,981	1,016	1,016	57,951	58,050	2,580	1,314	1,444
44,051	44,150	1,428	755	754	51,051	51,150	1,982	1,017	1,017	58,051	58,150	2,581	1,315	1,445
44,151	44,250	1,429	756	755	51,151	51,250	1,983	1,017	1,017	58,151	58,250	2,582	1,316	1,446
44,251	44,350	1,430	757	756	51,251	51,350	1,984	1,018	1,018	58,251	58,350	2,583	1,317	1,447
44,351	44,450	1,431	758	757	51,351	51,450	1,985	1,018	1,018	58,351	58,450	2,584	1,318	1,448
44,451	44,550	1,432	759	758	51,451	51,550	1,986	1,019	1,019	58,451	58,550	2,585	1,319	1,449
44,551	44,650	1,433	760	759	51,551	51,650	1,987	1,019	1,019	58,551	58,650	2,586	1,320	1,450
44,651	44,750	1,434	761	760	51,651	51,750	1,988	1,020	1,020	58,651	58,750	2,587	1,321	1,451
44,751	44,850	1,435	762	761	51,751	51,850	1,989	1,020	1,020	58,751	58,850	2,588	1,322	1,452
44,851	44,950	1,436	763	762	51,851	51,950	1,990	1,021	1,021	58,851	58,950	2,589	1,323	1,453
44,951	45,050	1,437	764	763	51,951	52,050	1,991	1,021	1,021	58,951	59,050	2,590	1,324	1,454
45,051	45,150	1,438	765	764	52,051	52,150	1,992	1,022	1,022	59,051	59,150	2,591	1,325	1,455
45,151	45,250	1,439	766	765	52,151	52,250	1,993	1,022	1,022	59,151	59,250	2,592	1,326	1,456
45,251	45,350	1,440	767	766	52,251	52,350	1,994	1,023	1,023	59,251	59,350	2,593	1,327	1,457
45,351	45,450	1,441	768	767	52,351	52,450	1,995	1,023	1,023	59,351	59,450	2,594	1,328	1,458
45,451	45,550	1,442	769	768	52,451	52,550	1,996	1,024	1,024	59,451	59,550	2,595	1,329	1,459
45,551	45,650	1,443	770	769	52,551	52,650	1,997	1,024	1,024	59,551	59,650	2,596	1,330	1,460
45,651	45,750	1,444	771	770	52,651	52,750	1,998	1,025	1,025	59,651	59,750	2,597	1,331	1,461
45,751	45,850	1,445	772	771	52,751	52,850	1,999	1,025	1,025	59,751	59,850	2,598	1,332	1,462
45,851	45,950	1,446	773	772	52,851	52,950	1,999	1,026	1,026	59,851	59,950	2,599	1,333	1,463
45,951	46,050	1,447	774	773	52,951	53,050	2,000	1,026	1,026	59,951	60,050	2,600	1,334	1,464
46,051	46,150	1,448	775	774	53,051	53,150	2,001	1,027	1,027	60,051	60,150	2,601	1,335	1,465
46,151	46,250	1,449	776	775	53,151	53,250	2,002	1,027	1,027	60,151	60,250	2,602	1,336	1,466
46,251	46,350	1,450	777	776	53,251	53,350	2,003	1,028	1,028	60,251	60,350	2,603	1,337	1,467
46,351	46,450	1,451	778	777	53,351	53,450	2,004	1,028	1,028	60,351	60,450	2,604	1,338	1,468
46,451	46,550	1,452	779	778	53,451	53,550	2,005	1,029	1,029	60,451	60,550	2,605	1,339	1,469
46,551	46,650	1,453	780	779	53,551	53,650	2,006	1,029	1,029	60,551	60,650	2,606	1,340	1,470
46,651	46,750	1,454	781	780	53,651	53,750	2,007	1,030	1,030	60,651	60,750	2,607	1,341	1,471
46,751	46,850	1,455	782	781	53,751	53,850	2,008	1,030	1,030	60,751	60,850	2,608	1,342	1,472
46,851	46,950	1,456	783	782	53,851	53,950	2,009	1,031	1,031	60,851	60,950	2,609	1,343	1,473
46,951	47,050	1,457	784	783	53,951	54,050	2,010	1,031	1,031	60,951	61,050	2,610	1,344	1,474
47,051	47,150	1,458	785	784	54,051	54,150	2,011	1,032	1,032	61,051	61,150	2,611	1,345	1,475
47,151	47,250	1,459	786	785	54,151	54,250	2,012	1,032	1,032	61,151	61,250	2,612	1,346	1,476
47,251	47,350	1,460	787	786	54,251	54,350	2,013	1,033	1,033	61,251	61,350	2,613	1,347	1,4

2015 California Tax Table — Continued

Filing status: 1 or 3 (Single, Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly, Qualifying Widow(er))				4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status			
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over
82,451	82,550	5,149	2,893	3,712	88,951	89,050	5,754	3,413	4,316	95,451	95,550	6,338	3,933
82,551	82,650	5,158	2,901	3,721	89,051	89,150	5,763	3,421	4,326	95,551	95,650	6,367	3,941
82,651	82,750	5,168	2,909	3,750	89,151	89,250	5,772	3,429	4,335	95,651	95,750	6,377	3,949
82,751	82,850	5,177	2,917	3,780	89,251	89,350	5,781	3,437	4,344	95,751	95,850	6,386	3,957
82,851	82,950	5,186	2,925	3,749	89,351	89,450	5,791	3,445	4,353	95,851	95,950	6,395	3,965
82,951	83,050	5,196	2,933	3,758	89,451	89,550	5,800	3,453	4,363	95,951	96,050	6,405	3,973
83,051	83,150	5,205	2,941	3,788	89,551	89,650	5,809	3,461	4,372	96,051	96,150	6,414	3,981
83,151	83,250	5,214	2,949	3,777	89,651	89,750	5,819	3,469	4,381	96,151	96,250	6,423	3,989
83,251	83,350	5,223	2,957	3,786	89,751	89,850	5,828	3,477	4,391	96,251	96,350	6,432	3,997
83,351	83,450	5,233	2,965	3,796	89,851	89,950	5,837	3,485	4,400	96,351	96,450	6,442	4,005
83,451	83,550	5,242	2,973	3,805	89,951	90,050	5,847	3,493	4,409	96,451	96,550	6,451	4,013
83,551	83,650	5,251	2,981	3,814	90,051	90,150	5,856	3,501	4,419	96,551	96,650	6,460	4,021
83,651	83,750	5,261	2,989	3,823	90,151	90,250	5,865	3,509	4,428	96,651	96,750	6,470	4,029
83,751	83,850	5,270	2,997	3,833	90,251	90,350	5,874	3,517	4,437	96,751	96,850	6,479	4,037
83,851	83,950	5,279	3,005	3,842	90,351	90,450	5,884	3,525	4,447	96,851	96,950	6,488	4,045
83,951	84,050	5,289	3,013	3,851	90,451	90,550	5,893	3,533	4,456	96,951	97,050	6,498	4,053
84,051	84,150	5,298	3,021	3,861	90,551	90,650	5,902	3,541	4,465	97,051	97,150	6,507	4,061
84,151	84,250	5,307	3,029	3,870	90,651	90,750	5,912	3,549	4,474	97,151	97,250	6,516	4,069
84,251	84,350	5,316	3,037	3,879	90,751	90,850	5,921	3,557	4,484	97,251	97,350	6,525	4,077
84,351	84,450	5,326	3,045	3,889	90,851	90,950	5,930	3,565	4,493	97,351	97,450	6,535	4,085
84,451	84,550	5,335	3,053	3,898	90,951	91,050	5,940	3,573	4,502	97,451	97,550	6,544	4,093
84,551	84,650	5,344	3,061	3,907	91,051	91,150	5,949	3,581	4,512	97,551	97,650	6,553	4,101
84,651	84,750	5,354	3,069	3,916	91,151	91,250	5,958	3,589	4,521	97,651	97,750	6,563	4,109
84,751	84,850	5,363	3,077	3,926	91,251	91,350	5,967	3,597	4,530	97,751	97,850	6,572	4,117
84,851	84,950	5,372	3,085	3,935	91,351	91,450	5,977	3,605	4,540	97,851	97,950	6,581	4,125
84,951	85,050	5,382	3,093	3,944	91,451	91,550	5,986	3,613	4,549	97,951	98,050	6,591	4,133
85,051	85,150	5,391	3,101	3,954	91,551	91,650	5,995	3,621	4,558	98,051	98,150	6,600	4,141
85,151	85,250	5,400	3,109	3,963	91,651	91,750	6,005	3,629	4,567	98,151	98,250	6,609	4,149
85,251	85,350	5,409	3,117	3,972	91,751	91,850	6,014	3,637	4,577	98,251	98,350	6,618	4,157
85,351	85,450	5,419	3,125	3,982	91,851	91,950	6,023	3,645	4,586	98,351	98,450	6,628	4,165
85,451	85,550	5,428	3,133	3,991	91,951	92,050	6,033	3,653	4,595	98,451	98,550	6,637	4,173
85,551	85,650	5,437	3,141	4,000	92,051	92,150	6,042	3,661	4,604	98,551	98,650	6,646	4,181
85,651	85,750	5,447	3,149	4,009	92,151	92,250	6,051	3,669	4,614	98,651	98,750	6,656	4,189
85,751	85,850	5,456	3,157	4,019	92,251	92,350	6,060	3,677	4,623	98,751	98,850	6,665	4,197
85,851	85,950	5,465	3,165	4,028	92,351	92,450	6,070	3,685	4,633	98,851	98,950	6,674	4,205
85,951	86,050	5,475	3,173	4,037	92,451	92,550	6,079	3,693	4,642	98,951	99,050	6,684	4,213
86,051	86,150	5,484	3,181	4,047	92,551	92,650	6,088	3,701	4,651	99,051	99,150	6,693	4,221
86,151	86,250	5,493	3,189	4,056	92,651	92,750	6,098	3,709	4,660	99,151	99,250	6,702	4,229
86,251	86,350	5,502	3,197	4,065	92,751	92,850	6,107	3,717	4,670	99,251	99,350	6,711	4,237
86,351	86,450	5,512	3,205	4,075	92,851	92,950	6,116	3,725	4,679	99,351	99,450	6,721	4,245
86,451	86,550	5,521	3,213	4,084	92,951	93,050	6,126	3,733	4,688	99,451	99,550	6,730	4,253
86,551	86,650	5,530	3,221	4,093	93,051	93,150	6,135	3,741	4,698	99,551	99,650	6,739	4,261
86,651	86,750	5,540	3,229	4,102	93,151	93,250	6,144	3,749	4,707	99,651	99,750	6,749	4,269
86,751	86,850	5,549	3,237	4,112	93,251	93,350	6,153	3,757	4,716	99,751	99,850	6,758	4,277
86,851	86,950	5,558	3,245	4,121	93,351	93,450	6,163	3,765	4,726	99,851	99,950	6,767	4,285
86,951	87,050	5,568	3,253	4,130	93,451	93,550	6,172	3,773	4,735	99,951	100,000	6,774	4,291
87,051	87,150	5,577	3,261	4,140	93,551	93,650	6,181	3,781	4,744				
87,151	87,250	5,586	3,269	4,149	93,651	93,750	6,191	3,789	4,753				
87,251	87,350	5,595	3,277	4,158	93,751	93,850	6,200	3,797	4,763				
87,351	87,450	5,605	3,285	4,168	93,851	93,950	6,209	3,805	4,772				
87,451	87,550	5,614	3,293	4,177	93,951	94,050	6,219	3,813	4,781				
87,551	87,650	5,623	3,301	4,186	94,051	94,150	6,228	3,821	4,791				
87,651	87,750	5,633	3,309	4,195	94,151	94,250	6,237	3,829	4,800				
87,751	87,850	5,642	3,317	4,205	94,251	94,350	6,246	3,837	4,809				
87,851	87,950	5,651	3,325	4,214	94,351	94,450	6,256	3,845	4,819				
87,951	88,050	5,661	3,333	4,223	94,451	94,550	6,265	3,853	4,828				
88,051	88,150	5,670	3,341	4,233	94,551	94,650	6,274	3,861	4,837				
88,151	88,250	5,679	3,349	4,242	94,651	94,750	6,283	3,869	4,846				
88,251	88,350	5,688	3,357	4,251	94,751	94,850	6,293	3,877	4,856				
88,351	88,450	5,698	3,365	4,261	94,851	94,950	6,302	3,885	4,865				
88,451	88,550	5,707	3,373	4,270	94,951	95,050	6,312	3,893	4,874				
88,551	88,650	5,716	3,381	4,279	95,051	95,150	6,321	3,901	4,884				
88,651	88,750	5,726	3,389	4,288	95,151	95,250	6,330	3,909	4,893				
88,751	88,850	5,735	3,397	4,298	95,251	95,350	6,339	3,917	4,902				
88,851	88,950	5,744	3,405	4,307	95,351	95,450	6,349	3,925	4,912				

Over \$100,000—
Use the tax rate schedule on
page CA-7.

2015 California Tax Table — Continued

Filing status: 1 or 3 (Single, Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly, Qualifying Widow(er))				4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status		If Your Taxable Income Is ...		The Tax For Filing Status			
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over	1 Or 3 Is	2 Or 5 Is	4 At Least	At Over
61,451	61,550	3,196	1,614	1,871	68,451	68,550	3,647	2,034	2,431	75,451	75,550	4,498	2,464
61,551	61,650	3,205	1,620	1,879	68,551	68,650	3,656	2,040	2,439	75,551	75,650	4,507	2,470
61,651	61,750	3,214	1,628	1,887	68,651	68,750	3,666	2,046	2,447	75,651	75,750	4,517	2,466
61,751	61,850	3,224	1,636	1,895	68,751	68,850	3,675	2,052	2,455	75,751	75,850	4,526	2,472
61,851	61,950	3,233	1,643	1,903	68,851	68,950	3,684	2,058	2,463	75,851	75,950	4,535	2,478
61,951	62,050	3,243	1,644	1,911	68,951	69,050	3,694	2,064	2,471	75,951	76,050	4,545	2,484
62,051	62,150	3,252	1,650	1,919	69,051	69,150	3,703</						

2015 Earned Income Tax Credit Table

Caution: This is not a tax table. If married filing separately, the taxpayer does not qualify for this credit. To find the credit, read down the "At least - But not over" columns and find the line that includes the amount from the California Earned Income Tax Credit Worksheet.

1) Then, go to the column that includes the number of qualifying children the taxpayer has. Enter the credit from that column on the California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .	And your number of qualifying children is				
	0	1	2	3	
\$1	50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851

2015 Earned Income Tax Credit Table

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1) Then, go to the column that includes the number of qualifying children the taxpayer has. Enter the credit from that column on the California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .	And your number of qualifying children is				
	0	1	2	3	
4,501	4,550	134	1,308	1,539	1,731
4,551	4,600	130	1,322	1,556	1,750
4,601	4,650	127	1,337	1,573	1,769
4,651	4,700	124	1,351	1,590	1,788
4,701	4,750	121	1,366	1,607	1,808
4,751	4,800	117	1,380	1,624	1,827
4,801	4,850	114	1,395	1,641	1,846
4,851	4,900	111	1,409	1,658	1,865
4,901	4,950	108	1,423	1,675	1,884
4,951	5,000	104	1,437	1,692	1,903
5,001	5,050	101	1,451	1,709	1,922
5,051	5,100	98	1,465	1,726	1,941
5,101	5,150	95	1,479	1,743	1,961
5,151	5,200	91	1,493	1,760	1,980
5,201	5,250	88	1,507	1,777	1,999
5,251	5,300	85	1,521	1,794	2,018
5,301	5,350	82	1,535	1,811	2,037
5,351	5,400	78	1,549	1,828	2,056
5,401	5,450	75	1,563	1,845	2,075
5,451	5,500	72	1,577	1,862	2,094
5,501	5,550	69	1,591	1,879	2,114
5,551	5,600	65	1,605	1,896	2,133
5,601	5,650	62	1,619	1,913	2,152
5,651	5,700	59	1,633	1,930	2,171
5,701	5,750	56	1,647	1,947	2,190
5,751	5,800	52	1,661	1,964	2,209
5,801	5,850	49	1,675	1,981	2,228
5,851	5,900	46	1,689	1,998	2,247
5,901	5,950	43	1,703	2,015	2,267
5,951	6,000	39	1,717	2,032	2,286
6,001	6,050	36	1,731	2,049	2,305
6,051	6,100	33	1,745	2,066	2,324
6,101	6,150	30	1,759	2,083	2,343
6,151	6,200	26	1,773	2,100	2,362
6,201	6,250	23	1,787	2,117	2,381
6,251	6,300	20	1,801	2,134	2,400
6,301	6,350	17	1,815	2,151	2,420
6,351	6,400	13	1,829	2,168	2,439
6,401	6,450	10	1,843	2,185	2,458
6,451	6,500	7	1,857	2,202	2,477
6,501	6,550	4	1,871	2,219	2,496
6,551	6,600	*	1,885	2,236	2,515
6,601	6,650	0	1,899	2,253	2,534
6,651	6,700	0	1,913	2,270	2,553
6,701	6,750	0	1,927	2,287	2,572

2015 Earned Income Tax Credit Table

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 1) To find the credit, read down the "At least - But not over" columns and find the line that includes the amount from the California Earned Income Tax Credit Worksheet.
 2) Then, go to the column that includes the number of qualifying children the taxpayer has. Enter the credit from that column on the California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .	And your number of qualifying children is					
	At least	But Not Over	0	1	2	3
9,001	9,050	0	247	1,647	1,853	
9,051	9,100	0	233	1,630	1,834	
9,101	9,150	0	218	1,613	1,815	
9,151	9,200	0	204	1,596	1,796	
9,201	9,250	0	189	1,579	1,777	
9,251	9,300	0	175	1,562	1,757	
9,301	9,350	0	160	1,545	1,738	
9,351	9,400	0	146	1,528	1,719	
9,401	9,450	0	131	1,511	1,700	
9,451	9,500	0	117	1,494	1,681	
9,501	9,550	0	102	1,477	1,662	
9,551	9,600	0	88	1,460	1,643	
9,601	9,650	0	74	1,443	1,624	
9,651	9,700	0	59	1,426	1,604	
9,701	9,750	0	45	1,409	1,585	
9,751	9,800	0	30	1,392	1,566	
9,801	9,850	0	16	1,375	1,547	
9,851	9,900	0	**	1,358	1,528	
9,901	9,950	0	1,341	1,509		
9,951	10,000	0	0	1,324	1,490	
10,001	10,050	0	0	1,307	1,471	
10,051	10,100	0	0	1,290	1,451	
10,101	10,150	0	0	1,273	1,432	
10,151	10,200	0	0	1,256	1,413	
10,201	10,250	0	0	1,239	1,394	
10,251	10,300	0	0	1,222	1,375	
10,301	10,350	0	0	1,205	1,356	
10,351	10,400	0	0	1,188	1,337	
10,401	10,450	0	0	1,171	1,318	
10,451	10,500	0	0	1,154	1,298	
10,501	10,550	0	0	1,137	1,279	
10,551	10,600	0	0	1,120	1,260	
10,601	10,650	0	0	1,103	1,241	
10,651	10,700	0	0	1,086	1,222	
10,701	10,750	0	0	1,069	1,203	
10,751	10,800	0	0	1,052	1,184	
10,801	10,850	0	0	1,035	1,165	
10,851	10,900	0	0	1,018	1,145	
10,901	10,950	0	0	1,001	1,126	
10,951	11,000	0	0	984	1,107	
11,001	11,050	0	0	967	1,088	
11,051	11,100	0	0	950	1,069	
11,101	11,150	0	0	933	1,050	
11,151	11,200	0	0	916	1,031	
11,201	11,250	0	0	899	1,012	

2015 Earned Income Tax Credit Table

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 1) To find the credit, read down the "At least - But not over" columns and find the line that includes the amount from the California Earned Income Tax Credit Worksheet.
 2) Then, go to the column that includes the number of qualifying children the taxpayer has. Enter the credit from that column on the California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .	And your number of qualifying children is					
	At least	But Not Over	0	1	2	3
13,501	13,550	0	0	117	132	
13,551	13,600	0	0	100	113	
13,601	13,650	0	0	83	94	
13,651	13,700	0	0	66	74	
13,701	13,750	0	0	49	55	
13,751	13,800	0	0	32	36	
13,801	13,850	0	0	15	17	
13,851	13,900	0	0	***	***	

* If the amount you are looking up from the worksheet is at least \$6,551 but less than \$6,580, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$6,580 or more, and you have no qualifying child, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$9,851 but less than \$9,880, and you have one qualifying child, your credit is \$4. If the amount you are looking up from the worksheet is \$9,880 or more, and you have one qualifying child, you cannot take the credit.

*** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$13,870 or more, and you have two qualifying children, you cannot take the credit.

**** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have three qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$13,870 or more, and you have three qualifying children, you cannot take the credit.

Credit Chart

Credit Name	Code	Description
California Competes Tax – FTB 3531.	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: business.ca.gov
California Motion Picture and Television Production – FTB 3541.	223	The credit, which is allocated and certified by the California Film Commission, is 20% of expenditures attributable to a qualified motion picture and 25% of production expenditures attributable to an independent film or a TV series that relocates to California.
Child Adoption Costs. See page CA-9.	197	50% of qualified costs in the year an adoption is ordered.
Child and Dependent Care Expenses – FTB 3506. See page CA-8.	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592.	235	This credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: treasurer.ca.gov.cefa
Community Development Financial Institutions Investments – Certification Required.	209	20% of each qualified deposit made to a community development financial institution. Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1600, Sacramento CA 95814. Website: insurance.ca.gov.
Dependent Parent. See page CA-8.	173	Must use married/RDP filing separately status and have a dependent parent.
Disabled Access for Eligible Small Business – FTB 3548.	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250.
Donated Agricultural Products Transportation – FTB 3547.	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations.
Donated Fresh Fruits or Vegetables – FTB 3811.	224	10% of the donation's costs for qualified taxpayers who donate fresh fruits or fresh vegetables to a California food bank.
Earned Income Tax – FTB 3514. See page CA-10.	None	This credit is similar to the federal EIC but with different income limitations.
Enhanced Oil Recovery – FTB 3546.	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Enterprise Zone Hiring – FTB 3805Z.	176	Hiring credit for an enterprise zone.
Environmental Tax – FTB 3511.	218	Five cents (\$.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in this state.
Joint Custody Head of Household. See page CA-8	170	30% of tax up to \$431 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test.
Local Agency Military Base Recovery Area Hiring – FTB 3807.	198	Hiring credit for a local agency military base recovery area.
Low-Income Housing – FTB 3521.	172	Similar to the federal credit but limited to low-income housing in California.
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808.	211	Hiring credit for a manufacturing enhancement area.
Natural Heritage Preservation – FTB 3503.	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government.
New Employment – FTB 3554	234	This credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a tentative credit reservation for that full-time employee.
Nonrefundable Renter's. See page CA-9.	None	For California residents who paid rent for their principal residence for at least six months in 2015 and whose AGI does not exceed a certain limit.
Other State Tax – Schedule S.	187	Net income tax paid to another state or a U.S. possession on income also taxed by California.
Prior Year Alternative Minimum Tax – FTB 3510.	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2015.
Prison Inmate Labor – FTB 3507.	162	10% of wages paid to prison inmates.
Research – FTB 3523.	183	Similar to the federal credit but limited to costs for research activities in California.
Senior Head of Household. See page CA-9.	163	2% of taxable income up to \$1,317 for seniors who qualified for head of household in 2013 or 2014 and whose qualifying individual died during 2013 or 2014.
Targeted Tax Area (TTA) Hiring – FTB 3809	210	Hiring credit for a targeted tax area.

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover provisions. Claim these credits only if there is a carryover available from prior years. If not required to complete Schedule P (540), *Alternative Minimum Tax and Credit Limitations—Residents*, get Form FTB 3540, *Credit Carryover and Recapture Summary*, to figure the credit carryover to future years. For LAMBRA or TTA credit carryovers, get Form FTB 3807 or Form FTB 3809.

Agricultural Products	175	Farmworker Housing	207	Residential Rental & Farm Sales	186
Commercial Solar Electric System	196	Joint Strike Fighter Wages	215	Rice Straw	206
Commercial Solar Energy	181	Joint Strike Fighter Property Cost	216	Ridesharing	171
Employer Childcare Contribution	190	Local Agency Military Base Recovery Area		Salmon & Steelhead Trout Habitat Restoration ...	200
Employer Childcare Program	189	Sales or Use Tax	198	Solar Energy	180
Employee Ridesharing	194	Low-Emission Vehicles	160	Solar Pump	179
Employer Ridesharing: Large employer	191	Manufacturers' Investment	199	Solar or Wind Energy System	217
Small employer	192	New Jobs	220	Targeted Tax Area Sales or Use Tax	210
Transit passes	193	Orphan Drug	185	Water Conservation	178
Energy Conservation	182	Political Contributions	184	Young Infant	161
Enterprise Zone Sales or Use Tax	176	Recycling Equipment	174		

~ End ~