

Forms & Instructions

California 540 & 540A

2003 Personal Income Tax Booklet

**Members of the
Franchise Tax Board**

Steve Westly, Chair
Carole Migden, Member
Donna Arduin, Member

F
R
A
N
C
H
I
S
E

T
A
X

B
O
A
R
D

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

Table of Contents

Important Due Dates	2
What Would Make Filing Your Taxes Easier?	3
What's New and Other Important Information for 2003?	4
Do I Have to File?	6
Which Form Should I Use?	7
Helpful Hints	8
Attachments to your return	8
Instructions for Form 540A	9
Instructions for Form 540	16
Sales and Use Tax Rates	24
Voluntary Contribution Fund Descriptions	25
Credit Chart	26
Nonrefundable Renter's Credit Qualification Record	27
Frequently Asked Questions	28
Form 540A, California Resident Income Tax Return	29
Form 540, California Resident Income Tax Return	33
Schedule CA (540), California Adjustments – Residents	37
Schedule D (540), California Capital Gain or Loss Adjustment	38
FTB 3885A, Depreciation and Amortization Adjustments	38
FTB 3519, Payment Voucher for Automatic Extension for Individuals	41
Form 540-ES, Estimated Tax for Individuals	42
Instructions for Schedule CA (540)	45
Instructions for Schedule D (540)	50
Instructions for FTB 3885A	51
Instructions for Form 540-ES	53
FTB 3506, Child and Dependent Care Expenses Credit	55
Instructions for FTB 3506	57
2003 California Tax Table	60
2003 California Tax Rate Schedules	65
Additional Information	66
How To Get California Tax Information	67
Privacy Act Notice	67
Automated Toll-Free Phone Service	68

Important due dates

April 15, 2004	<p>Last day to pay the 2003 amount you owe to avoid penalties and interest.* See form FTB 3519 on page 41 for more information.</p> <p><small>*If you are living or traveling outside the United States on April 15, 2004, the due dates for filing your return and paying your tax are different. See form FTB 3519 on page 41 for more information.</small></p>
October 15, 2004	<p>Last day to file your 2003 return to avoid penalties and interest computed from the original due date of April 15, 2004.</p>
April 15, 2004 June 15, 2004 September 15, 2004 January 18, 2005	<p>Due dates for 2004 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period totals 90 percent of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. See Form 540-ES instructions on page 53 for more information.</p>

What's New and Other Important Information for 2003?

Differences Between California and Federal Law

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2001. However, there are continuing differences between California and federal law. It should be noted that California does not always conform to the entire provisions of a public law. California has conformed to some of the changes made by the Internal Revenue Code after January 1, 2001, including some provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16), the Victims of Terrorism Tax Relief Act of 2001 (Public Law 107-134), and the Job Creation and Worker Assistance Act of 2002 (Public Law 107-147). California has not conformed to any of the provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (Public Law 108-27) and the Military Family Tax Relief Act of 2003 (Public Law 108-121).

2003 Tax Law Changes

Use Tax – For taxable years beginning on or after January 1, 2003, if you made a purchase from an out-of-state or Internet seller and did not pay California use tax, you may now report the California use tax on your personal income tax return. For more information, see Additional Information on page 66.

Mandatory e-file – If you are a tax practitioner who prepared more than 100 individual income tax returns during the calendar year that began on or after January 1, 2003, and in the current calendar year, you prepare one or more individual income tax returns using tax preparation software, then for that calendar year and for each subsequent calendar year thereafter, all income tax returns you prepare shall be electronically filed (e-file) with the Franchise Tax Board. For additional information regarding e-file, visit our Website at www.ftb.ca.gov.

Other Important Information

Reduction in Services

As a result of the reduced funding we have received due to the State's budget problems, the Franchise Tax Board must reduce the level of some of its public services in 2004. Please be aware of the following proposed changes in our services:

- Reduced hours of operation in our telephone service
- Longer wait time for telephone assistance
- Longer time to process your tax return and get your refund to you if you file your return on paper instead of e-filing
- Longer time to respond to correspondence inquiries.

If you access our convenient online services you can still get the information you need 24 hours a day, every day through our Website at www.ftb.ca.gov. In addition, we encourage you to e-file your tax return to get your tax refund quickly. You can find the best way to e-file your California return by checking our Website.

Southern California Wildfires – If you were a victim of the Southern California Wildfires, get Pub. 1034, California Disaster Relief Tax Provisions and Pub. 1034A-4, Southern California Wildfires, for more information.

Enclose, but do not staple, any payment – To help reduce our processing costs, please enclose but do not staple your payment to your return. Or pay online at www.ftb.ca.gov, select payment options.

Employer-Provided Adoption Assistance Exclusion – With regard to adoption of children with special needs, California has not conformed to the federal provisions providing for a potential increase in the exclusion for the year in which the adoption becomes final or the limitation based upon the aggregate amount paid in all years. For more information, get form FTB 5123, Employer Provided Adoption Assistance Exclusion.

Rental Allowance for State-Employed Clergy Members – The housing exclusion allowed to state-employed members of the clergy (priests, ministers, religious practitioners or similar functionaries of a religious denomination or religious organization) has been increased. Effective January 1, 2003, up to 50% of gross salary may be allocated for either the rental value of a home furnished, or the rental allowance paid to him or her to rent or provide a home. For more information, get FTB Pub. 1001, Supplemental Guidelines to California Adjustments.

Teacher Retention Credit – The Teacher Retention Credit is available for tax year 2003.

Natural Heritage Preservation Tax Credit – The Natural Heritage Preservation tax credit is available starting July 1, 2003.

Child and Dependent Care Expenses Refundable Credit/ Treatment of never married persons – Parents who are not married are treated the same as divorced or separated parents for purposes of the California Child and Dependent Care Expenses Credit. For more information, please refer to the instructions for form FTB 3506 on page 57.

Net Operating Loss (NOL) – For taxable years 2002 and 2003, the NOL carryover deduction was suspended. Taxpayers may continue to compute and carryover an NOL during the suspension period. The deduction for disaster losses is not affected by the NOL suspension rules.

The carryover period for suspended losses is extended by two years for losses incurred before January 1, 2002, and by one year for losses incurred after January 1, 2002, and before January 1, 2003.

After the suspension period, the Net Operating Loss deduction will be allowed at 100%.

For more information, get form FTB 3805V.

Withholding on Real Property Sales – Effective January 1, 2003, the 3¹/₃% withholding requirement of the sales price for transfer of California real property was expanded to include sales made by California residents. Exemptions from withholding include the sale of a principal residence that qualifies for an exclusion of a gain, a sale that will produce a loss for tax purposes, and sales that qualify for tax deferred treatment under IRC Section 1031, like-kind exchange.

For more information on the new real estate withholding rules, get FTB Pub. 1016, Real Estate Withholding Guidelines. If you had California income tax withheld from the sale of your California real estate during 2003, report the tax withheld on Form 540, line 40.

Tax on Early Distributions – Federal and California law provide for an additional tax on early distributions from annuity plans, self-employed plans, Individual Retirement Arrangements (IRAs), and Modified Endowment contracts. The additional tax is imposed only on the amount of the distribution that is includible in income. For California purposes, the additional tax rate is 2½%.

Exclusions for Registered Domestic Partners – Several taxpayer benefits now apply to a taxpayer's registered "domestic partner" and their dependent(s) for medical expenses and health benefits that occur on or after January 1, 2003. These benefits include:

- The exclusion from gross income for employer-provided accident and health insurance.
- An exclusion from gross income for medical expense reimbursement if the expense was not previously deducted.
- Medical expenses deductible as an itemized deduction.
- Long-term health care insurance deductible as a medical expense.
- A deduction by self-employed individuals for health insurance costs paid for themselves, their spouses, and dependents. The deduction may **not** exceed the net earnings from the trade or business in which the insurance plan is established.

The deductions are taken as an adjustment on the Schedule CA (540).

Holocaust Restitution Payments – An exclusion is provided for holocaust reparations received by eligible individuals, their heirs, or estate for holocaust restitution payments, distributions or excludable trust.

Energy Rebates – An exclusion is allowed for vouchers, rebates, or other financial incentives received from the California Energy Commission, the Public Utilities Commission, or a local publicly owned utility for the purchase and installation of specified energy production systems.

Military Service Benefits – Extensions of time are provided to members of the National Guard ordered into active service by the Governor of California or active federal service by the President of the United States for emergency purposes and to reservists called to active duty. The extensions apply to, among other things, court proceedings, contract obligations, rental agreements, taxes or assessments, and health or medical insurance.

In addition, California allows an exemption from taxes to any California taxpayer who dies on active duty with any branch of the armed forces of the United States.

New Voluntary Contribution Fund – You may make voluntary contributions to the California Missions Foundation Fund.

Federal Conformity Items

- California conforms to federal provisions regarding disallowance of club dues.
- California conforms to federal provisions regarding disallowance of lobbying and political expenses.
- California has conformed to the Victims of Terrorism Tax Relief Act of 2001 to allow victims who have died as a result of the terrorist attacks of September 11, 2001, and the anthrax incidents in 2001, a forgiveness of their state tax liability for the year immediately preceding the incident and all subsequent tax years until the date of death. For victims who died in 2001, this will result in a forgiveness of tax liability for tax year 2000 and 2001. For more information, get Form 540X, Amended Individual Income Tax Return, and instructions.

New Federal Non-Conformity Items

California does not conform to the provisions in the Military Family Tax Relief Act of 2003. For more information, get FTB Pub. 1001, Supplemental Guidelines to California Adjustments (2003) and FTB Pub. 1032, Tax Information for Military Personnel (2003).

Common Errors and How to Prevent Them

Help us to process your return quickly and accurately. When we find an error, we must stop to verify the information on the return, which slows processing. The most common errors are wrong estimated tax payments, taking the wrong exemption credit, and tax computation errors.

To avoid these errors and help us to process your return faster, please use these helpful hints when preparing your return.

When claiming estimated payments:

- Verify that the amount of estimated payments claimed on your return matches what you sent to the FTB for that year. Check our Website at www.ftb.ca.gov and access the "Check Account Balance" feature to view your total estimate payments before you file your return.
- If the amount of estimated payments claimed on your tax return does not match FTB records, you will receive a Return Information Notice to explain the difference.

When totaling your exemptions:

- Be sure to add the exemption amounts correctly and transfer the total exemption amount to the correct line of the return. (See the individual line instructions for assistance).

When computing your tax:

- Check our website at www.ftb.ca.gov and access the automated tax table to compute your tax, or
- Make sure to locate the correct tax amount from the tax table and transfer it to your return correctly.

By using the helpful hints listed above, you can prevent delays in processing your return and unnecessary account adjustments.



INTERNET ASSISTANCE

We have made significant changes to our Website in an effort to help answer questions when completing your income tax return. Visit us at www.ftb.ca.gov to get helpful information such as:

- Getting a Customer Service Number.
- Tips for e-filing your tax return.
- Checking the status of your refund and making an account balance inquiry.
- Paying online with Web Pay (personal income tax, estimated tax, and bills). You choose the dates to pay.
- Completing and submitting requests to make monthly tax payments.
- Downloading tax forms and publications – sorted by year and by form number.
- Accessing legal notices, rulings, and regulations; also see FTB's analysis of pending legislation; and get current law/policy information by reading **Tax News Online**.
- Finding out if you can TeleFile.
- Viewing internal procedure manuals to learn how we administer the law.
- Checking your estimated tax payments.



AUTOMATED PHONE SERVICE SYSTEM

Get recorded answers to your tax questions, 24 hours a day, 7 days a week - at NO charge to you. Just call toll-free at **(800) 338-0505** and follow the instructions provided. For quicker service, first choose Spanish or English, then press 1-4-1 (allow 3 seconds for a prompt), then enter the three-digit **general information code** found wherever you see the phone symbol throughout this booklet. See the back cover for a list of general information topics and access codes.

\$\$\$ for You

Earned Income Credit (EIC) – If you earned less than \$34,692 (less than \$11,230 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet. There is no comparable state credit.

Refund of Excess State Disability Insurance (SDI) – You may be eligible for a refund of excess SDI if you had at least two employers during 2003 who together paid you more than \$56,916 in wages. See the instructions on page 13 (Form 540A) or on page 20 (Form 540).

Homeowner and Renter Assistance (HRA) – This California program provides a once-a-year state payment to qualifying homeowners and renters based on the property tax they paid in the prior year. See page 66.

Do I Have to File?

Requirements for Most People

Read down the first column to find your filing status at the end of 2003. Read across to find your age at the end of 2003, and the number of dependents you are entitled to claim for 2003. You must file a return if **either** your California gross income **or** your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have a filing requirement based on the chart below, you should file a return to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments. Try e-file! It's fast, easy and convenient, and there are several free options. Go to www.ftb.ca.gov for the details.

On 12/31/03, my filing status was:	and on 12/31/03, my age was ⁶ :	California Gross Income ¹			California Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household ³	Under 65	12,346	20,913	27,338	9,877	18,444	24,869
	65 or older	16,446	22,871	28,011	13,977	20,402	25,542
Married filing jointly or Married filing separately ⁴	Under 65 (both spouses)	24,692	33,259	39,684	19,753	28,320	34,745
	65 or older (one spouse)	28,792	35,217	40,357	23,853	30,278	35,418
	65 or older (both spouses)	32,892	39,317	44,457	27,953	34,378	39,518
Qualifying widow(er)	Under 65		20,913	27,338		18,444	24,869
	65 or older		22,871	28,011		20,402	25,542
Dependent of another person Any filing status	Any age	More than your standard deduction ⁵					

- ¹ **California gross income** is all income you received in the form of money, goods, property, and services from all sources that are not exempt from tax. Gross income does not include any adjustments or deductions.
- ² **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.
- ³ See page 9 or page 16.
- ⁴ The income of both spouses must be combined; both spouses may be required to file a return even if only one spouse had income over the amounts listed.
- ⁵ Use the California Standard Deduction Worksheet for Dependents on page 11 or page 18 to figure your standard deduction.
- ⁶ If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.

Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,500 of investment income in 2003, complete Form 540 and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate Form 540 for your child.

Note: If you qualify, you may elect to report your child's income of \$7,500 or less (but not less than \$750) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" on the back cover.

Other Situations When You Must File

If you owe any of the following taxes for 2003, you must file Form 540.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or an Archer medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than \$1,500 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution from a trust.

Which Form Should I Use?



e-file and you won't have to decide which form to use! The software will select the correct form for you.

Were you or your spouse a resident of California during the entire year 2003?

Yes. Check the chart below to see which form to use.

No. You must use the Long or Short Form 540NR. To download or order the California Nonresident or Part-Year Resident Income Tax Booklet, see page 67, "Where to Get Income Tax Forms and Publications."

	Form 540 2EZ Form not included in booklet. *See the note at the bottom of this column.	Form 540A	Form 540
Filing Status	Single, married filing jointly, head of household, qualifying widow(er)	Any filing status	Any filing status
Dependents	0-3 allowed	All dependents you are entitled to claim	All dependents you are entitled to claim
Amount of Income	Total income of: • \$50,000 or less if single or head of household • \$100,000 or less if married filing jointly or qualifying widow(er)	Any amount of income	Any amount of income
Sources of Income	Only income from: • Wages, salaries, tips • Taxable interest • Taxable scholarship and fellowship grants (only if reported on Form(s) W-2) • Unemployment compensation • U.S. Social Security • Tier 1 and tier 2 railroad retirement payments Note: You cannot use Form 540 2EZ if you (or your spouse, if married) can be claimed as a dependent by another taxpayer, and your TOTAL income is less than or equal to \$10,220 if single; \$20,290 if married filing jointly or qualifying widow(er); or \$14,390 if head of household.	Only income from: • Wages, salaries, tips • Taxable scholarship and fellowship grants • Interest and dividends • Unemployment compensation reported on Form 1099-G • Social security benefits • Tier 1 and tier 2 railroad retirement payments • Fully and partially taxable IRA distributions, pensions, and annuities • Alimony	All sources of income
Adjustment to Income	No adjustments to income	Allowed if the amount is the same as your federal adjustments to income Note: If you claimed educator expenses or the tuition and fees deduction, do not file Form 540A.	All adjustments to income
Standard Deduction	Allowed	Allowed	Allowed
Itemized Deductions	No itemized deductions	Allowed if the amount is the same as your federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
Payments	Only withholding shown on Form(s) W-2	• Withholding shown on Form(s) W-2, W-2G, and 1099-R • Estimated tax payments • Payments made with extension voucher • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)	• Withholding shown on Form(s) W-2, W-2G, 1099, 592-B, 594, and 597 • Estimated tax payments • Payments made with extension voucher • Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)
Tax Credits	• Personal exemption credit • Up to three dependent exemption credits • Nonrefundable renter's credit • Senior exemption credit	• Personal exemption credit • Senior exemption credit • Blind exemption credit • Dependent exemption credit • Nonrefundable renter's credit • Child and Dependent Care Expenses Credit	All tax credits
Other Taxes	Only tax computed using the 540 2EZ Table *Note: If you qualify to use Form 540 2EZ, go to www.ftb.ca.gov to e-file or to download this form, or see "Order Forms and Publications" on the back cover.	Tax computed using the tax table or tax rate schedules	All taxes: • Tax computed using the tax table or tax rate schedules • Alternative minimum tax • Tax on early distributions from IRAs or other qualified retirement plans • Tax on distributions from MSAs and education IRAs • Tax for children under age 14 who have investment income of more than \$1,500 • Tax on lump-sum distributions • Recapture taxes • Deferred tax on certain installment obligations • Tax on accumulation distributions of trusts

Helpful Hints (e-file and skip this page! See www.ftb.ca.gov)



Filling in your return

Tips on how you should fill in Form 540A or Form 540:

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540A or Form 540, Side 1, Step 1a.
- Print numbers and CAPITAL LETTERS inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, please print your name(s) and address in CAPITAL LETTERS in Step 1.



Verify Step 1, Step 1a, Step 2, and Step 3

Step 1: Use your first name, middle initial, last name, and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the address area labeled "PMB no."

Step 1a: Make sure you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

Step 2: Make sure you meet all the requirements for your filing status. For more information regarding filing status, see the Step 2 instructions on page 9 or page 16.

Step 3: Take your personal exemption credit to reduce your tax. See the instructions for Form 540A, line 18 or Form 540, line 21.



Check other areas

Federal Adjusted Gross Income: Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 21; or Form 1040, line 34.

California Standard Deduction: Make sure you entered the California standard deduction amount and not the federal amount.

Itemized Deductions: Be sure you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Form 540 filers, use Schedule CA (540), Part II, on page 37. Form 540A filers, see page 11.

Double-check your math: Double-check each subtraction, addition, and any other calculation.

Paid Preparer's Information: If you pay a person to prepare your California income tax return, that person must sign and complete the area at the bottom of Side 2, including an identification number (social security number, PTIN, or FEIN). A paid preparer must give you two copies of your return, one copy to file with FTB, and one copy to keep for your records.



Attachments to your return

Do I need to attach a copy of federal Form 1040?

Form 540A Filers:	Form 540 Filers:
Do not attach a copy of your federal 1040 return to Form 540A.	Did you attach any federal forms or schedules <u>other than</u> Schedule A or Schedule B to your federal Form 1040? If No , do not attach a copy of your federal 1040 return to Form 540. If Yes , attach a copy of your federal 1040 return and all supporting federal forms and schedules to Form 540.

Note: Please do not attach any documents to your return unless specifically instructed. This will help us reduce government processing and storage costs.

Form(s) W-2, W-2G, and 1099: Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "Attach copy of your Form(s) W-2 and W-2G." Also, attach any Form(s) 1099 showing California income tax withheld.

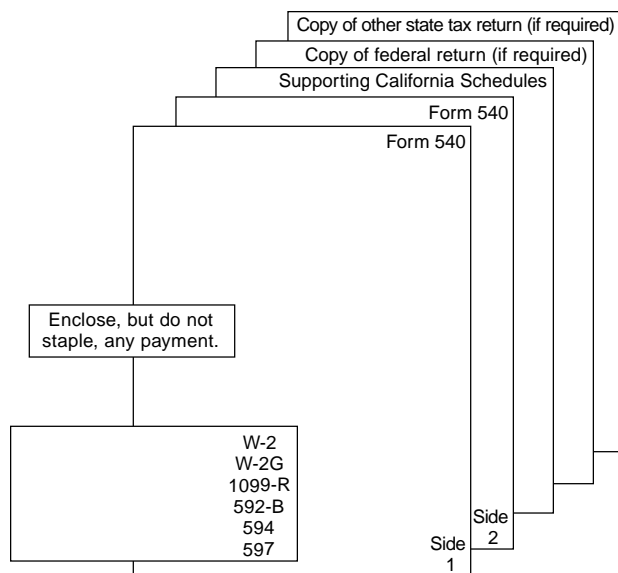
If you do not receive your Form(s) W-2 by January 31, 2004, contact your employer. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on the back cover or go to our Website at www.ftb.ca.gov.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately, or with another copy of your return. Wait until the Franchise Tax Board requests it from you.



Assembling your return

Assemble your return in the order shown below.



Mailing your return

Mail your return using the envelope provided in this booklet. If your return shows a **refund or no amount due**, be sure to attach the green label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

If your return has an **amount due**, be sure to attach the white label to the front of the envelope. The address is:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Instructions for Form 540A — California Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2001, and the California Revenue and Taxation Code (R&TC).

Before You Begin

You must complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, or federal TeleFile Tax Record) before you begin your Form 540A. You will use the information you entered on your federal income tax return to complete your Form 540A. See "Order Forms and Publications" on the back cover for information on how to get the forms and publications referred to in these instructions.



You may qualify for the federal earned income credit. See page 5 of this booklet for more information. There is no comparable state credit.

Step 1 — Name(s) and Address

Is there a label with your name and address on the front of your booklet?

Yes. Attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information on the label.

No. Print your first name, middle initial, last name, and address in the spaces provided at the top of Form 540A. See page 8, Helpful Hints, "Filling in your return."

Private Mail Box. If you lease a private mailbox (PMB) from a private business rather than a P.O. box from the United States Postal Service, include the box number in the address area labeled "PMB no."

Foreign Address. Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Step 1a — Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, enter the social security numbers in the same order as the names.

Note: If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an Individual Taxpayer Identification Number (ITIN), enter the ITIN in the space for the social security number.

Step 2 — Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required additional information if you filled in the circle on line 3 or line 5.

You must use the same filing status for California that you used for your federal income tax return.

Exception: If you file a joint return for federal, you may file separately for California if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2003, or
- A nonresident for the entire year and had no income from California sources during 2003.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Note: If you filed a joint return and either you or your spouse was a nonresident for 2003, you must file the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Line 1 — Single

Fill in the circle on line 1 if **any** of the following was true on December 31, 2003:

- You were never married;
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2003, and did not remarry in 2003.

Line 2 — Married Filing Jointly

Fill in the circle on line 2 if **any** of the following is true:

- You were married as of December 31, 2003, even if you did not live with your spouse at the end of 2003;
- Your spouse died in 2003 and you did not remarry in 2003; or
- Your spouse died in 2004 before you filed a 2003 return.

Line 3 — Married Filing Separately

If you fill in the circle on line 3, be sure to enter your spouse's full name on line 3 and social security number in Step 1a.

Note: You cannot claim a personal exemption credit for your spouse even if your spouse had no income, is not filing a return, and is not claimed as a dependent on another person's return.

Note: You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the entire last six months of 2003.

For reporting separate income and deductions, get FTB Pub. 1051A, Guidelines for Married Filing Separate Returns. See "Order Forms and Publications" on the back cover.

Line 4 — Head of Household

This filing status is for unmarried individuals and certain married individuals living apart (considered unmarried) who provide a home for certain other persons. You are entitled to use the head of household filing status only if **all** of the following apply:

- You were unmarried or considered unmarried on December 31, 2003;
- You paid more than one-half the cost of keeping up a home for the year 2003;
- For more than half the year, your home was the main home for you and another person who lived with you;
- The other person was your qualifying relative; and
- You were not a nonresident alien at any time during the year.

For further information, log on to our Website at www.ftb.ca.gov or get FTB Pub. 1540, California Head of Household Filing Status Information. See code 934 on the back cover to order FTB Pub. 1540 by telephone.

e-file and you can close this book now! The software you use to e-file will help you find out if you qualify to claim the head of household filing status. Most software companies also include the Head of Household Schedule (4803e), which will help verify your eligibility to the FTB. See www.ftb.ca.gov



Line 5 — Qualifying Widow(er) with Dependent Child

Fill in the circle on line 5 and use the joint return tax rates for 2003 if **all five** of the following apply:

- Your spouse died in 2001 or 2002 and you did not remarry in 2003; and
- You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent; and
- This child lived in your home for all of 2003. Temporary absences, such as for vacation or school, count as time lived in the home; and
- You paid over half the cost of keeping up your home for this child; and
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so.

Note: If your spouse died in 2003, see the instructions for line 2 and line 3.

Step 3 — Exemptions

Line 6 — Can be Claimed as Dependent



601

Fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Form 540A, line 7.

Yes Ignore the instructions on Form 540A, line 7. Instead, enter in the box on line 7 the amount shown below for your filing status:

- Single or married filing separately, enter -0-;
- Head of household, enter -0-;
- Married filing jointly and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing jointly and only one spouse can be claimed as a dependent, enter 1.

Caution: You may not claim this credit if someone else can claim you as a dependent on his or her return.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540A indicating you or your spouse are visually impaired. Visually impaired means you cannot see better than 20/200 while wearing glasses or contact lenses, or that your field of vision is not more than 20 degrees.

Caution: You may not claim this credit if someone else can claim you as a dependent on their return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2003*, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See page 25 for information about this fund.

*If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.

Caution: You may not claim this credit if someone else can claim you as a dependent on their return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. If additional space is needed, attach a separate sheet of paper. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Line 11 – Total Personal, Blind, and Senior Exemptions

Enter the total dollar amount of all exemptions, personal and dependents.

Step 4 — Taxable Income and California Income Adjustments

Refer to your completed federal income tax return to complete Step 4.

Line 12a – State Wages

Enter the total amount of your state wages from each of your Form(s) W-2. This amount should be on Form W-2, box 16.

Line 13 – California Income Adjustments

California does not tax certain types of income that are taxable on your federal return. In addition, there may be differences between the taxable amounts of federal and California IRA distributions, pensions, and annuities.

Line 13a – State Income Tax Refund

Enter the amount of any state income tax refund shown on your federal Form 1040, line 10. If you filed Form 1040A or Form 1040EZ, enter -0-.

Line 13b – Unemployment Compensation

Enter the amount of any unemployment compensation shown on your federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 13; or Form 1040, line 19.

Note: Do not include qualified state tuition program earnings.

Line 13c – Social Security Benefits (and tier 1 or tier 2 railroad retirement benefits)

Enter the total of any social security benefits and equivalent tier 1 railroad retirement benefits reported on federal Form 1040A, line 14b or Form 1040, line 20b.

Note: Do not include any other pension amounts on this line.

If you filed Form 1040EZ, enter -0-.

Line 13d – California Nontaxable Interest or Dividend Income

California does not tax interest earned from:

- United States savings bonds;
- United States Treasury bills, notes, and bonds; and
- Bonds or obligations of United States territories, and government agency obligations specifically exempted by federal law.

Enter only the amount of interest that you received from these sources and that you included in the amount reported on your federal Form 1040A, line 8a; Form 1040, line 8a; or Form 1040EZ, line 2.

Interest from municipal or state bonds from a state other than

California: This interest is taxed by California. You may not use Form 540A. Use Form 540 or e-file.

Interest from Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporation (FHLMC) securities: This interest is taxed by California. Do not enter it on line 13d.

Exempt-interest dividends from mutual funds: Certain mutual funds are qualified to pay "exempt-interest dividends" if at least 50% of their assets consist of tax-exempt government obligations. The portion of the dividends that are tax-exempt will be shown on your annual statement from the mutual fund. If the amount of California tax-exempt interest is more than the amount of federal tax-exempt interest, enter the difference on line 13d. If the amount of California tax-exempt interest is less than the amount of federal tax-exempt interest, you may not use Form 540A. Use Form 540 or e-file.

Line 13e – California Individual Retirement Account (IRA) Distributions

Note: You cannot use Form 540A if you have Roth IRA conversions or distributions. Use Form 540 or e-file.

The method of taxing IRA distributions is generally the same for California and federal purposes. However, there may be significant differences in the taxable amount depending on when you made your contributions. Before 1987, the maximum IRA contribution you were allowed to deduct from California income was less than the maximum amount you were allowed to deduct from federal income. For this reason, the amount of your IRA distribution taxed by California may be different from the amount taxed under federal law.

Report the difference between your California and your federal taxable IRA distributions on line 13e. Be sure to attach Form 1099-R to your Form 540A if tax was withheld. Get FTB Pub. 1005, Pension and Annuity Guidelines, for more information. See "Order Forms and Publications" on the back cover.

Line 13f – California Pensions and Annuities

Generally, you will not make any adjustments on this line. However, if you received tier 2 railroad retirement benefits, tier 1 (non-social security equivalent) (included in the amount on federal Form 1040A, line 12b or Form 1040, line 16b), or partially taxable distributions from a pension plan, you may need to make the adjustment described on page 11.

If you received a federal Form RRB 1099 – R for railroad retirement benefits and included all or part of these benefits in federal adjusted gross income on line 12b, enter the taxable benefit amount on line 13f.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and you elected to use the three-year recovery rule for California, you must make an adjustment because your federal taxable amount is less than your California taxable amount. Figure the difference between the gross distribution shown on your Form 1099-R, box 1 and the taxable amount shown in box 2a. Enter the difference in parentheses on line 13f. For example: "(12,325)."

If you received a lump-sum distribution from a profit sharing or retirement plan, you may pay less tax on the distribution if you choose the 10-year averaging method. However, you must file Form 540 to use this method. See the instructions for Form 540 and get Schedule G-1, Tax on Lump-Sum Distributions (not in this booklet), for more information. See "Order Form and Publications" on the back cover.

California law now conforms to certain provisions of the Internal Revenue Code related to pension plans and deferred compensation, as those provisions apply for federal purposes including amendments to the Internal Revenue Code that may be enacted in the future.

Line 13g – Total California Adjustments

Combine line 13a through line 13f. If the result is less than zero, enter the amount in parentheses on Form 540A, Side 1, line 13g. In this case only, treat the amount on line 13g as a positive number and add it to the amount on line 12b.

Line 14 – California Adjusted Gross Income

Subtract line 13g from line 12b. Enter the result on line 14. If the result is less than zero, enter the amount in parentheses. For example: "(12,325)."

Line 15 – CA Itemized Deductions or CA Standard Deduction

You must decide whether to itemize your actual charitable contributions, medical expenses, interest paid, taxes, etc. or take the standard deduction. Your California income tax will be less if you take the **larger** of:

- Your California itemized deductions; or
- Your California standard deduction.

If you are married and file a separate return, you and your spouse must either both itemize your deductions, or both take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing the California Itemized Deductions Worksheet on this page. Enter the result on Form 540A, line 15.

Note: If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540A, first complete a federal Schedule A, Itemized Deductions. Then complete the California Itemized Deductions Worksheet on this page. Do not attach federal Schedule A to your Form 540A.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart for Most People on this page unless you filled in the circle on Form 540A, line 6. In that case, use the California Standard Deduction Worksheet for Dependents on this page.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 15
1 – Single	\$3,070
2 – Married filing jointly	\$6,140
3 – Married filing separately	\$3,070
4 – Head of household	\$6,140
5 – Qualifying widow(er)	\$6,140

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

Note: If you filled in the circle on Form 540A, line 6, enter your wages, salaries, and tips on the California Standard Deduction Worksheet for Dependents, line 1 below. If you have earned income other than wages, then you must file Form 540 and use the standard deduction worksheet for that form.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her tax return.

1. Enter your total wages, salaries, and tips from all your Form(s) W-2, box 1. (You may also refer to federal Form 1040EZ, line 1; Form 1040A, line 7; or Form 1040, line 7.) 1 _____
2. 2 \$250.00
3. Add line 1 and line 2. Enter total here 3 _____
4. Minimum standard deduction 4 \$750.00
5. Enter the **larger** of line 3 or line 4 here 5 _____
6. Enter the amount shown for your filing status:
 - Single or married filing separately, enter \$3,070
 - Married filing jointly, head of household, or qualifying widow(er) enter \$6,140
 } 6 _____
7. **Standard deduction.** Enter the **smaller** of line 5 or line 6 here and on Form 540A, line 15 . 7 _____

California Itemized Deductions Worksheet

1. Federal itemized deductions: Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 1 _____
2. Add the following amounts from federal Schedule A and enter on line 2:
 - Line 5, state and local income tax: _____
 - State Disability Insurance (SDI): _____
 - Line 8, foreign income taxes: _____
 2 _____
3. Subtract line 2 from line 1. This amount is your total California **itemized deductions** 3 _____
4. Is the amount on Form 540A, line 12b, more than the amount shown below for your filing status?
 - Single or married filing separately . . . \$135,714
 - Married filing jointly or qualifying widow(er) . . . \$271,432
 - Head of household . . . \$203,574**Yes** Continue to line 5 of this worksheet
No Enter on Form 540A, line 15, the larger of:
 - The amount on line 3; or,
 - Your standard deduction* shown below:
 - Single or married filing separately . . . \$3,070
 - Married filing jointly, head of household, or qualifying widow(er) . . . \$6,140**Do not complete the rest of this worksheet.**
5. Using California amounts, add the amounts on federal Schedule A, line 4, line 13, line 19, and any gambling losses included on line 27 5 _____
6. Subtract line 5 from line 3 6 _____
- Note:** If -0-, skip line 7 through line 12, enter the amount from line 3 on line 13 and continue to line 14.
7. Multiply line 6 by 80% (.80) 7 _____
8. Amount from Form 540A, line 12b 8 _____

Worksheet continued on next page

9. Enter the amount shown below for your filing status 9

Single or married filing separately .. \$135,714

Married filing jointly or qualifying widow(er) \$271,432

Head of household \$203,574

10. Subtract line 9 from line 8 10

Note: If -0- or less, skip line 11 and line 12, enter the amount from line 3 on line 13 and continue to line 14.

11. Multiply line 10 by 6% (.06) 11

12. Compare line 7 and line 11. Enter the smaller amount here 12

13. Total itemized deductions. Subtract line 12 from line 3 13

14. Enter on Form 540A, line 15, the larger of:
The amount on line 13; or,
Your standard deduction* shown below:
Single or married filing separately \$3,070
Married filing jointly, head of household, or qualifying widow(er) \$6,140

***Standard Deduction for Dependents.**
If your parent, or someone else, can claim you as a dependent, use the standard deduction amount from line 7 of the "California Standard Deduction Worksheet for Dependents" on page 11 instead of the standard deduction amount shown above.

Step 5 — Tax and Credits

First figure your tax. Be sure to use the correct filing status and taxable income amount. Then make sure you qualify to claim your credits.

Line 17 – Tax

If your taxable income on line 16 is:

- \$100,000 or less, you must use the tax table beginning on page 60. Be sure to use the correct column for your filing status.
- Over \$100,000, you must use the tax rate schedules on page 65. Be sure to use the correct tax rate schedule.

Note: To prevent possible delays in processing your return or refund, be sure to enter the correct tax amount on line 17. To automatically figure your tax or to verify your tax calculation, use our online tax calculator by visiting our Website at www.ftb.ca.gov



e-file and you won't have to do the math. Go to our Website at www.ftb.ca.gov

Line 18 – Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 12b is more than the amount shown below for your filing status, your credits will be limited.

If your filing status is:	Is Form 540A, line 12b more than:
Single or married filing separately	\$135,714
Married filing jointly or qualifying widow(er)	\$271,432
Head of household	\$203,574

Yes Complete the AGI Limitation Worksheet on this page.

No Follow the instructions shown on Form 540A, line 18.

AGI Limitation Worksheet

a. Enter the amount from Form 540A, line 12b a

b. Enter the amount for your filing status on line b .. b

Single or married filing separately .. \$135,714

Married filing jointly or qualifying widow(er) \$271,432

Head of household \$203,574

c. Subtract line b from line a c

d. Divide line c by \$2,500 (\$1,250 if married filing separately) d

Note: If the result is not a whole number, round it to the next higher whole number

e. Multiply line d by \$6 e

f. Add the numbers from the boxes on Form 540A, line 7, line 8, and line 9 (not the dollar amounts) . f

g. Multiply line e by line f g

h. Enter the dollar amount for line 7, line 8, and line 9 h

i. Subtract line g from line h. If zero or less, enter -0- i

j. Enter the number from the box on Form 540A, line 10 (not the dollar amount) j

k. Multiply line e by line j k

l. Enter the dollar amount (that you filled in) from Form 540A, line 10 l

m. Subtract line k from line l. If zero or less, enter -0- m

n. Add line i and line m. Enter the result here and on Form 540A, line 18 n

Line 19 – Nonrefundable Renter's Credit

Did you pay rent for at least six months in 2003 on your principal residence located in California?

Yes You may qualify to claim this credit which may reduce your tax. Complete the qualification record on page 27.

No Go to line 20.

Step 6 — Overpaid Tax or Tax Due

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 25 through line 36.

Line 25 – California Income Tax Withheld

Enter on line 25 the total amount shown as California income tax withheld on your Form(s) W-2 in box 17; Form(s) W-2G in box 14; or Form(s) 1099-R in box 10.

Caution: Do not include city or county tax withheld or tax withheld by other states.

Note: The Franchise Tax Board verifies all withholding claimed from a Form W-2, W-2G, 1099-MISC, or 1099-R with the Employment Development Department.

If you received a Form 1099 showing California income tax withheld, include the amount withheld in the total on line 25 and attach a copy of the Form 1099 to your return.

If you do not have a Form W-2, see "Attachments to your return" on page 8.



205

Line 26 – 2003 California Estimated Tax and Payment with form FTB 3519

Enter the total of any:

- California estimated tax payments you made using 2003 Form 540-ES;
- Overpayment from your 2002 California income tax return applied to your 2003 estimated tax; and
- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals.

Note: To view payments you have made and/or to obtain your current account balance, visit our Website at www.ftb.ca.gov and click on "Check Account Balance."

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you may claim all of the amount paid, or you may each claim part of it. Send a statement to FTB, signed by you and your spouse, explaining how you want your payments divided 30-45 days prior to filing your return(s). Be sure to show both social security numbers on your separate returns. If you or your spouse made separate estimated tax payments, but you are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540A explaining that payments have been made under both social security numbers.

Line 27 – Excess California SDI (or VPD) Withheld

If California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer at more than 0.9% of your gross wages, you may not claim excess SDI (or VPD) on your Form 540A. Contact the employer for a refund.

You may be entitled to claim a credit for excess SDI (or VPD) only if you meet **all** of the following conditions:

- You had **two or more** employers during 2003;
- You received more than \$56,916 in wages; and
- The amounts of SDI (or VPD) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540A.

Complete the Excess SDI (or VPD) Worksheet below to figure the amount to enter on line 27.

Excess SDI (or VPD) Worksheet

Follow the instructions below to figure the amount to enter on Form 540A, line 27. If you are married and file a joint return, you must figure the amount of excess SDI (or VPD) separately for each spouse.

	You	Your Spouse
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here	1	
2. 2003 SDI (or VPD) limit	2 \$512.24	\$512.24
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the result here and on Form 540A, line 27.	3	

Note: If zero or less, enter -0- on line 27.

Line 28 through Line 31 – Child and Dependent Care Expenses Credit

You may be able to claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse if physically or mentally incapable of caring for him or herself. To claim this credit, your adjusted gross income must be less than \$100,000. You must complete and attach form FTB 3506, Child and Dependent Care Expenses Credit, included in this booklet.

Line 28 and Line 29

Enter the qualifying person's social security number. Do not enter more than one qualifying person's social security number on line 28 or line 29 from form FTB 3506, Part III. If you have more than two qualifying persons, enter only the first two qualifying persons listed on form FTB 3506, Part III, line 2.

Line 30

Enter the amount from form FTB 3506, Part III, line 8 (do not round this amount).

Line 31

Enter the amount from form FTB 3506, Part III, line 12 (do not round this amount).

Note: If you received a refund for 2002, you may receive a Form 1099-G, Certain Government Payments. The refund amount reported on your Form 1099-G will be different from the amount shown on your tax return if you claimed the Child and Dependent Care Expenses Credit. This is because the credit is not part of the refund from withholdings or estimated tax payments.

Line 33 – Overpaid Tax

If the amount on line 32 is more than the amount on line 24, your payments and credits are more than your tax. Subtract the amount on line 24 from the amount on line 32. Enter the result on line 33. This is the amount of your overpaid tax. If the amount on line 32 is less than the amount on line 24, go to line 36.

Line 34 – Amount You Want Applied To Your 2004 Estimated Tax

If you pay estimated tax, you may apply all or part of the amount on line 33 to your 2004 estimated tax. Enter on line 34 the amount of line 33 you want applied to your 2004 estimated tax.

Line 35 – Overpaid Tax Available This Year

If you entered an amount on line 34, subtract that amount from line 33. Enter the result on line 35. You may choose to have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make voluntary contributions from this amount. If you choose to make contributions, skip line 36 and go to Step 7.

Line 36 – Tax Due

If the amount on line 32 is less than the amount on line 24, your tax is more than your payments and credits. Subtract the amount on line 32 from the amount on line 24. Enter the result on line 36. This is the amount of your tax due.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 36 is \$200 (\$100 if married filing separately) or more; and
- California income tax withheld on line 25 is less than 90% of the amount of your total tax on line 24.

If you increase your withholding, more of your 2004 state tax liability will be withheld throughout the year. Doing so could eliminate the need to make a large payment with your tax return. Or, it could eliminate the need to make quarterly estimate payments. To increase your withholding, complete Employment Development Department (EDD) Form DE-4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can obtain this form by calling EDD at (888) 745-3886 or through the Internet at www.edd.ca.gov or you can get this form from your employer.

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

Line 37 – Use Tax

As explained on page 4, you may owe California use tax for purchases from out-of-state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person).

You may now report use tax on your income tax return instead of filing a use tax return with the California State Board of Equalization. To report use tax on your income tax return, complete the Use Tax Worksheet below.

If you owe use tax but choose not to report it on your income tax return, you must report and pay the tax to the State Board of Equalization. To do so, download a copy of Publication 79-B, California Use Tax, from www.boe.ca.gov. You can also request a copy by calling the State Board of Equalization's Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929.

Note: Businesses that have a California seller's permit must continue to report business purchases subject to use tax on their sales and use tax returns.

See page 66 for a general explanation of California use tax.

Use Tax Worksheet

Round all amounts to the nearest whole dollar.

1. Enter your purchases from out-of-state or Internet sellers made without payment of California Sales/Use tax.¹ \$ _____ .00
See instructions below "Worksheet, Line 1, Purchases Subject to Use Tax" for amounts to enter on this line.
2. Enter the applicable sales and use tax rate.² _____
See page 24 _____
3. Multiply line 1 by the tax rate on line 2.
Enter result here. _____ \$ _____ .00
4. Enter any sales or use tax you paid to another state for purchases included on line 1.³ _____ \$ _____ .00
5. Subtract line 4 from line 3. This is the total use tax due. Enter the amount due on line 37.
If the amount is less than zero, enter -0-. _____ \$ _____ .00

1. Include handling charges. Do not include any other states' sales or use tax paid on the purchase(s).
2. Enter the decimal equivalent of the sales and use tax rate. For example, the decimal equivalent of 7.25% is 0.0725, and the decimal equivalent of 7.375% is 0.07375. Use the tax rate applicable to the place in California where the property is used, stored, or otherwise consumed.
3. This is a credit for tax paid to other states. You cannot claim a credit greater than the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and you would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Worksheet, Line 1, Purchases Subject to Use Tax

- Report only purchases from out-of-state or Internet sellers made during the year that corresponds with the income tax return you are filing. For example, use your 2003 return to report taxable purchases made in 2003.
- Report items that would have been taxable in a California store. For example, you would include purchases of clothing, but not purchases of prescription medicine. If you have questions on whether a purchase is taxable, visit the State Board of Equalization's website at www.boe.ca.gov, or call its Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929.
- If you traveled to a foreign country and brought items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$400 per-person exemption. This \$400 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- Do not report the following on your income tax return:
 - Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
 - Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.

- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.
- If your filing status is "married filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse may report the remaining half on his or her income tax return or on the individual use tax return available from the State Board of Equalization (see discussion of Publication 79-B on this page).

Step 7 — Contributions

You may make contributions to the funds listed on Form 540A, Side 2, Step 7. See page 25 for a description of the funds.

Line 38 – Total Contributions

Enter the amount of your total contributions on line 38. If you did not make any contributions, do not enter an amount on line 38. If you show an amount on line 35, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 36, you must add the amount you contribute to your tax due.

Step 8 — Refund or Amount You Owe and Direct Deposit (Refund Only)**Line 39 – Refund or No Amount Due**

If you did not enter an amount on line 37 or line 38, enter the amount from line 35 on line 39. This is the amount that will be refunded to you. If the amount is less than \$1, attach a written request to your Form 540A to receive the refund.

Subtract line 37 and line 38 from line 35. If the result is zero or more, enter the result on line 39. If the combined amount of line 37 and line 38 is more than line 35, enter the difference on line 40.

Direct Deposit of Refund

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540A, Side 2, Step 8. Please be sure to fill in all three boxes. **Do not** attach a voided check or deposit slip. See the illustration below.

The illustration on this page shows which bank numbers to transfer to the preprinted boxes on Form 540A, Side 2, Step 8. Please be sure to fill in the routing and account numbers and also indicate the account type.



Tip Do not use a deposit slip to find the bank numbers. Contact your financial institution for assistance in getting the correct routing number.

The Franchise Tax Board is not responsible when a financial institution rejects a direct deposit. If the bank or financial institution rejects the direct deposit due to an error in the routing number, the Franchise Tax Board will issue a paper check.

The illustration shows a check from John Doe and Mary Doe, 1234 Main Street, Anytown, CA 99999. The check is dated 12/31/19 and is payable to the order of \$1234.00. The MICR line at the bottom is I : (250250025) I : (202020) • 1234. Annotations include:

- A box labeled "Routing number" pointing to the first set of digits in parentheses: (250250025).
- A box labeled "Account number" pointing to the second set of digits in parentheses: (202020).
- A box labeled "Do not include the check number" pointing to the check number 1234.
- A box labeled "19" pointing to the year on the check.
- A box labeled "1234" pointing to the dollar amount on the check.
- A box labeled "15-0000/0000" pointing to the check number.

Line 40 – Amount You Owe

Add the amount on line 36, line 37, and line 38, if any, and enter the result on line 40.

To avoid a late filing penalty, file your 2003 Form 540A by the extended due date even if you cannot pay the amount you owe.

Do not combine your 2003 tax payment and any 2004 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

Paying by Check or Money Order – Make your check or money order payable to the “Franchise Tax Board.” Do not send cash. Write your social security number and “2003 Form 540A” on the check or money order. Enclose, but do not staple, any payment to your return. A penalty may be imposed if your check is returned by your bank for insufficient funds.

Other Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, you can use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Visit our Website at www.ftb.ca.gov and select “Payment Options.”
- **Credit Card** – You may use your Discover/NOVUS, MasterCard, Visa or American Express card to pay your tax. If you pay by credit card, do not mail form FTB 3519 to us. Call (800) 272-9829 or visit the Website at www.officialpayments.com, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service.

Paying by Credit Card – Whether you e-file or file by mail, you can use your Discover/Novus, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to Official Payments Corp. based on the amount of your tax payment.

Convenience Fee

- 2.5% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: \$1

Example:

Tax Payment = \$753.56 Convenience Fee = \$18.84

When will my payments be effective?

Your payment is effective on the date you charge it.

What if I change my mind?

If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?

Once you have determined the type of payment and how much you owe, you should have the following information ready:

- Your Discover/Novus, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's SSN
- First 4 letters of your and your spouse's last name
- Tax year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corp. Website www.officialpayments.com and select Payment Center, or use the toll-free number at (800) 2PAY-TAX or (800) 272-9829. Follow the recorded instructions. Official Payments Corp. will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

Payment Date : _____

Confirmation Number: _____

If you cannot pay the full amount or can only make a partial payment for the amount shown on line 40, you may request monthly payments. For additional information regarding Installment Payments, see Question 4 on page 28.

Line 41 – Underpayment of Estimated Tax

You may owe a penalty if:

- Line 36 is \$200 (\$100 if married filing separately) or more and more than 20% of the tax shown on line 24; or
- You underpaid your 2003 estimated tax liability for any payment period. The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or you can get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, to see if you owe a penalty and to figure the amount. If you complete form FTB 5805, be sure to attach it to the back of Form 540A. Enter the amount of the penalty on line 41 and fill in the circle on line 41. You must complete and attach form FTB 5805 if you claim a waiver of the penalty or use the annualized income installment method.

Note: Do not reduce the amount on line 33 or increase the amount on line 36 by any penalty or interest amounts.

See page 53 for information on estimated tax payments and how to avoid the underpayment penalty.

Line 42 – 2004 Tax Forms

If your Form 540A is prepared by someone else or if you do not need tax forms mailed to you next year, fill in the circle on line 42.

Step 9 — Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also. See page 8 “Helpful Hints” for information on verifying and checking information on your return, attachments to your return, and assembling and mailing your return.

Joint Return. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. See “Innocent Spouse Relief” on page 66.

Mailing Your Return

Mail your return in the envelope provided in this booklet. If your return shows **a refund or no amount due**, be sure to attach the green label to the front of the envelope. If your return has an **amount you owe**, be sure to attach the white label to the front of the envelope.

If you have misplaced your envelope, see page 8, “Mailing your return” for the correct address.

Sales and Use Tax Rates by County

(Includes state, local, and district taxes)
As of December 31, 2003

County	Rate	County	Rate
Alameda	8.25%	Orange	7.75%
Alpine	7.25%	Placer	7.25%
Amador	7.25%	Plumas	7.25%
Butte	7.25%	Riverside	7.75%
Calaveras	7.25%	Sacramento	7.75%
Colusa	7.25%	San Benito	7.25%
Contra Costa	8.25%	San Bernardino	7.75%
Del Norte	7.25%	San Diego	7.75%
El Dorado ¹	7.25%	San Francisco	8.50%
Fresno ¹	7.875%	San Joaquin	7.75%
Glenn	7.25%	San Luis Obispo	7.25%
Humboldt	7.25%	San Mateo	8.25%
Imperial ¹	7.75%	Santa Barbara	7.75%
Inyo	7.75%	Santa Clara	8.25%
Kern	7.25%	Santa Cruz	8.00%
Kings	7.25%	Shasta	7.25%
Lake ¹	7.25%	Sierra	7.25%
Lassen	7.25%	Siskiyou	7.25%
Los Angeles ¹	8.25%	Solano	7.375%
Madera	7.75%	Sonoma ¹	7.50%
Marin	7.25%	Stanislaus	7.375%
Mariposa	7.75%	Sutter	7.25%
Mendocino ¹	7.25%	Tehama	7.25%
Merced	7.25%	Trinity	7.25%
Modoc	7.25%	Tulare	7.25%
Mono	7.25%	Tuolumne	7.25%
Monterey	7.25%	Ventura	7.25%
Napa	7.75%	Yolo ¹	7.25%
Nevada ¹	7.375%	Yuba	7.25%

¹ Many cities and towns in California impose a district tax, which results in a higher sales and use tax rate than in other parts of the county. If you are reporting an item that was purchased for use in any of the following cities or towns, please use the appropriate tax rates for those areas. The following tax rates apply within the city limits or the town limits of the listed community.

County	City or Town with a Special Tax District	Tax Rate
El Dorado	Placerville	7.50%
Fresno	Clovis	8.175%
Imperial	Calexico	8.25%
Lake	Clearlake	7.75%
Los Angeles	Avalon	8.75%
Mendocino	Willits	7.75%
	(effective October 1, 2003) ²	
Nevada	Truckee	7.875%
Sonoma	Sebastopol	7.625%
	(effective April 1, 2003) ³	
Yolo	West Sacramento	7.75%
	(effective April 1, 2003) ⁴	
Yolo	Woodland	7.75%

² The tax rate in the City of Willits prior to October 1, 2003 is 7.25%.

³ The tax rate in the City of Sebastopol prior to April 1, 2003 is 7.50%.

⁴ The tax rate in the City of West Sacramento prior to April 1, 2003 is 7.25%.

Voluntary Contribution Fund Descriptions

You may make contributions to the California Seniors Special Fund or make other voluntary contributions of \$1 or more in whole dollar amounts. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

If you are using:

- Form 540A, enter the amounts you want to contribute on the line for the fund on Side 2, Step 7. Enter the total contributions on line 38.
- Form 540, enter the amounts you want to contribute on the line for the fund on Side 2, Step 10. Enter the total contributions on line 64.

Code	Fund Name and Description	Code	Fund Name and Description
◀ 52 ▶	<p>California Seniors Special Fund. If you and/or your spouse are 65 years of age* or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$164 or \$82 per spouse. Contributions entered to this fund will be distributed to the Area Agency of Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.</p> <p>*If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.</p>	◀ 58 ▶	<p>California Firefighters' Memorial Fund. Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses and children of fallen firefighters.</p>
◀ 53 ▶	<p>Alzheimer's Disease/Related Disorders Fund. Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.</p>	◀ 59 ▶	<p>Emergency Food Assistance Program Fund. Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.</p>
◀ 54 ▶	<p>California Fund for Senior Citizens. Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.</p>	◀ 60 ▶	<p>California Peace Officer Memorial Foundation Fund. Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.</p>
◀ 55 ▶	<p>Rare and Endangered Species Preservation Program. Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.</p>	◀ 61 ▶	<p>Asthma and Lung Disease Research Fund. Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provides grants to develop and advance the understanding of the causes of lung disease, the third leading cause of death. Find out more at www.californialung.org.</p>
◀ 56 ▶	<p>State Children's Trust Fund for the Prevention of Child Abuse. Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.</p>	◀ 62 ▶	<p>California Missions Foundation Fund Contributions will be used to restore and repair the Spanish colonial and mission era missions in this state and to preserve the artworks and artifacts of these missions.</p>
◀ 57 ▶	<p>California Breast Cancer Research Fund. Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, please see our Website at www.ucop.edu/srphome/bcrp/. Your contribution can help make breast cancer a disease of the past.</p>		

CREDIT CHART

Credit Name	Code	Description
Child Adoption – Worksheet on page 19	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 57	None	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit and is refundable
Community Development Financial Institution Deposits – 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, 16th Floor, Sacramento CA 95814
Dependent Parent – Worksheet on page 19	173	Must use married filing separately filing status and have a dependent parent
Disabled Access for Eligible Small Businesses – 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
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employer: Cost of establishing a child care program or constructing a child care facility
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 Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Farmworker Housing – Certification required	207	50% of new construction or rehabilitation costs for farmworker housing Obtain certification from: Farmworker Housing Assistance Program, California Tax Credit Allocation Committee, 915 Capitol Mall, Room 485, Sacramento CA 95814
Joint Custody Head of Household – Worksheet on page 19	170	30% of tax up to \$327 for taxpayers who are single or married filing separately, who have a child and meet the support test
Joint Strike Fighter Wages – FTB 3534	215	30% of qualified wages paid or incurred in taxable years beginning in 2003, not to exceed \$10,000 for each qualified employee, or a proportional amount for an employee who is employed by the taxpayer for only part of the taxable year
Joint Strike Fighter Property Costs – FTB 3534	216	10% of the cost of property placed in service in California for ultimate use in a joint strike fighter
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRA's
Long-Term Care – FTB 3504	214	\$500 multiplied by the number of qualifying individuals
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturers' Investment – FTB 3535	199	6% of the cost of qualified property
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution. This credit is available starting July 1, 2003.
Nonrefundable Renter's — See page 27	None	For California residents who paid rent for their principal residence for at least 6 months in 2003 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 2003
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
Rice Straw – Certification required	206	\$15 per ton of purchased rice straw grown in California Obtain certification from: Rice Straw Tax Credit Program, Department of Food and Agriculture, 1220 N Street, Room A400, Sacramento, CA 95814
Senior Head of Household – Worksheet on page 19	163	2% of taxable income up to \$1,000 for seniors who qualified for head of household in 2001 or 2002 and whose qualifying individual died during 2001 or 2002
Solar or Wind Energy System Credit – FTB 3508	217	The lesser of 15% of the cost paid or incurred for the purchase and installation of a Solar or Wind Energy System or the dollar amount per rated watt of the Solar Energy System
Targeted Tax Area (TTA) Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for TTA businesses
Teacher Retention Credit – FTB 3505	212	Credentialed teachers may be able to claim a credit of up to \$1,500 (per individual) based on years of service and the limitation based on income.

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover provisions. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.

Agricultural Products	175	Los Angeles Revitalization Zone (LARZ)		Salmon & Steelhead Trout Habitat	
Commercial Solar Electric System	196	Hiring & Sales or Use Tax	159	Restoration	200
Commercial Solar Energy	181	Low-Emission Vehicles	160	Solar Energy	180
Employee Ridesharing	194	Orphan Drug	185	Solar Pump	179
Employer Ridesharing: Large employer	191	Political Contributions	184	Water Conservation	178
Small employer	192	Recycling Equipment	174	Young Infant	161
Transit passes	193	Residential Rental & Farm Sales	186		
Energy Conservation	182	Ridesharing	171		

Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The software you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to www.ftb.ca.gov

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

1. Were you a resident¹ of California for the entire year in 2003?

YES. Go to question 2.

NO. Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Order Forms and Publications" on the back cover.

2. Is your California adjusted gross income the amount on Form 540A, line 14 or Form 540, line 17:

- \$29,054 or less if single or married filing separately; or
- \$58,108 or less if married filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3.

NO. Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2003, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

YES. Go to question 4.

NO. Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2003?

NO. Go to question 6.

YES. Go to question 5.

5. For more than half the year in 2003, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6.

YES. Stop here. You do not qualify for this credit.

6. Was the property you rented exempt² from property tax in 2003?

NO. Go to question 7.

YES. Stop here. You do not qualify for this credit.

7. Did you claim the homeowner's property tax exemption³ anytime during 2003?

NO. Go to question 8.

YES. Stop here. You do not qualify for this credit.

8. Were you single in 2003?

YES. Go to question 11.

NO. Go to question 9.

9. Did your spouse claim the homeowner's property tax exemption³ anytime during 2003?

NO. Go to question 11.

YES. Go to question 10.

10. Did you and your spouse maintain separate residences for the entire year in 2003?

YES. Go to question 11.

NO. Stop here. You do not qualify for this credit.

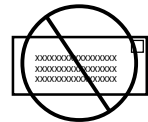
11. If you are:

- Single or married filing separately,⁴ enter \$60 below.
- Married filing jointly, head of household, or qualifying widow(er), enter \$120 below. Enter this figure on Form 540A, line 19 or Form 540, line 31.

\$ _____

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2003 which qualified you for this credit.

Do Not Mail This Record



Street Address

City, State, and ZIP Code

Dates Rented in 2003(From _____ to _____)

a _____

b _____

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name

Street Address

City, State, ZIP Code, and Telephone Number

a _____

b _____

¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2003, and is otherwise qualified.

² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

⁴ Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property and both qualify for this credit, one spouse may claim the full amount of this credit (\$120), or each spouse may claim half of the amount (\$60 each).

Frequently Asked Questions

(Go to www.ftb.ca.gov for more frequently asked questions)

1. What if I can't file by April 15, 2004, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2004, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 41. Mail it to the FTB with your payment by April 15, 2004. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2004 (you must use Form 540A or Form 540).

2. I never received a Form W-2. What should I do?



204

If you do not receive all your Forms W-2 by January 31, 2004, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select "Personal Income Tax," then "General Tax Information," and enter code 204 when instructed.

3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 15, a list of locations is available on our Website at www.ftb.ca.gov or you may call the FTB at (800) 852-5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 2003 return?



207

Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 15, 2004, even if your request to pay in installments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select "Personal Income Tax," then select "Order Forms and Publications," and enter code 949 when instructed, or go to our Website at www.ftb.ca.gov



610

Note: You can also pay by credit card. For more information, go to our Website at www.ftb.ca.gov, or call (800) 338-0505, select "Personal Income Tax," then select "General Tax Information," and enter code 610 when instructed.

5. How long will it take to get my refund?



112

If you e-file, you will get the fastest possible refund. Your refund check will be in the mail within seven to ten calendar days (or if you request direct deposit, the refund will post to your bank account within five to seven banking days) from the time the FTB receives your electronic return. For more information about e-filing, go to our Website at www.ftb.ca.gov or call (800) 338-0505, select personal income tax, then select general tax information, and enter code 112 when instructed.

If you do not e-file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within six to eight weeks after you file your return.

6. I expected my refund by now. How can I check on the status?

You can check on the status of your refund over the Internet. Go to our Website at www.ftb.ca.gov

You can also call our automated phone service. See the back cover for more information.

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

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms and Publications" on the back cover.

8. I found an error after FTB accepted my e-file return. What should I do?

You cannot retransmit the corrected return once we've accepted it. You can correct an error only by completing Form 540X, Amended Individual Income Tax Return, and mailing the paper copy to us. You cannot e-file an amended return. See "Order Forms and Publications" on the back cover.

9. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-1673

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on back cover.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

10. How long should I keep my tax information?

We may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property or records needed to verify carryover items (i.e. net operating losses) or records needed to track deferred gains on a 1031 exchange.

11. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at www.ftb.ca.gov as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California return.

2003 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540, line 19 or Form 540A, line 16.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separately)						2 or 5 (Married 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 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is			
1	50	0	0	0	6,451	6,550	70	65	65	12,951	13,050	200	141	141			
51	150	1	1	1	6,551	6,650	72	66	66	13,051	13,150	202	143	143			
151	250	2	2	2	6,651	6,750	74	67	67	13,151	13,250	204	145	145			
251	350	3	3	3	6,751	6,850	76	68	68	13,251	13,350	206	147	147			
351	450	4	4	4	6,851	6,950	78	69	69	13,351	13,450	208	149	149			
451	550	5	5	5	6,951	7,050	80	70	70	13,451	13,550	210	151	151			
551	650	6	6	6	7,051	7,150	82	71	71	13,551	13,650	212	153	153			
651	750	7	7	7	7,151	7,250	84	72	72	13,651	13,750	214	155	155			
751	850	8	8	8	7,251	7,350	86	73	73	13,751	13,850	216	157	157			
851	950	9	9	9	7,351	7,450	88	74	74	13,851	13,950	218	159	159			
951	1,050	10	10	10	7,451	7,550	90	75	75	13,951	14,050	220	161	161			
1,051	1,150	11	11	11	7,551	7,650	92	76	76	14,051	14,150	222	163	163			
1,151	1,250	12	12	12	7,651	7,750	94	77	77	14,151	14,250	226	165	165			
1,251	1,350	13	13	13	7,751	7,850	96	78	78	14,251	14,350	230	167	167			
1,351	1,450	14	14	14	7,851	7,950	98	79	79	14,351	14,450	234	169	169			
1,451	1,550	15	15	15	7,951	8,050	100	80	80	14,451	14,550	238	171	171			
1,551	1,650	16	16	16	8,051	8,150	102	81	81	14,551	14,650	242	173	173			
1,651	1,750	17	17	17	8,151	8,250	104	82	82	14,651	14,750	246	175	175			
1,751	1,850	18	18	18	8,251	8,350	106	83	83	14,751	14,850	250	177	177			
1,851	1,950	19	19	19	8,351	8,450	108	84	84	14,851	14,950	254	179	179			
1,951	2,050	20	20	20	8,451	8,550	110	85	85	14,951	15,050	258	181	181			
2,051	2,150	21	21	21	8,551	8,650	112	86	86	15,051	15,150	262	183	183			
2,151	2,250	22	22	22	8,651	8,750	114	87	87	15,151	15,250	266	185	185			
2,251	2,350	23	23	23	8,751	8,850	116	88	88	15,251	15,350	270	187	187			
2,351	2,450	24	24	24	8,851	8,950	118	89	89	15,351	15,450	274	189	189			
2,451	2,550	25	25	25	8,951	9,050	120	90	90	15,451	15,550	278	191	191			
2,551	2,650	26	26	26	9,051	9,150	122	91	91	15,551	15,650	282	193	193			
2,651	2,750	27	27	27	9,151	9,250	124	92	92	15,651	15,750	286	195	195			
2,751	2,850	28	28	28	9,251	9,350	126	93	93	15,751	15,850	290	197	197			
2,851	2,950	29	29	29	9,351	9,450	128	94	94	15,851	15,950	294	199	199			
2,951	3,050	30	30	30	9,451	9,550	130	95	95	15,951	16,050	298	201	201			
3,051	3,150	31	31	31	9,551	9,650	132	96	96	16,051	16,150	302	203	203			
3,151	3,250	32	32	32	9,651	9,750	134	97	97	16,151	16,250	306	205	205			
3,251	3,350	33	33	33	9,751	9,850	136	98	98	16,251	16,350	310	207	207			
3,351	3,450	34	34	34	9,851	9,950	138	99	99	16,351	16,450	314	209	209			
3,451	3,550	35	35	35	9,951	10,050	140	100	100	16,451	16,550	318	211	211			
3,551	3,650	36	36	36	10,051	10,150	142	101	101	16,551	16,650	322	213	213			
3,651	3,750	37	37	37	10,151	10,250	144	102	102	16,651	16,750	326	215	215			
3,751	3,850	38	38	38	10,251	10,350	146	103	103	16,751	16,850	330	217	217			
3,851	3,950	39	39	39	10,351	10,450	148	104	104	16,851	16,950	334	219	219			
3,951	4,050	40	40	40	10,451	10,550	150	105	105	16,951	17,050	338	221	221			
4,051	4,150	41	41	41	10,551	10,650	152	106	106	17,051	17,150	342	223	223			
4,151	4,250	42	42	42	10,651	10,750	154	107	107	17,151	17,250	346	225	225			
4,251	4,350	43	43	43	10,751	10,850	156	108	108	17,251	17,350	350	227	227			
4,351	4,450	44	44	44	10,851	10,950	158	109	109	17,351	17,450	354	229	229			
4,451	4,550	45	45	45	10,951	11,050	160	110	110	17,451	17,550	358	231	231			
4,551	4,650	46	46	46	11,051	11,150	162	111	111	17,551	17,650	362	233	233			
4,651	4,750	47	47	47	11,151	11,250	164	112	112	17,651	17,750	366	235	235			
4,751	4,850	48	48	48	11,251	11,350	166	113	113	17,751	17,850	370	237	237			
4,851	4,950	49	49	49	11,351	11,450	168	114	114	17,851	17,950	374	239	239			
4,951	5,050	50	50	50	11,451	11,550	170	115	115	17,951	18,050	378	241	241			
5,051	5,150	51	51	51	11,551	11,650	172	116	116	18,051	18,150	382	243	243			
5,151	5,250	52	52	52	11,651	11,750	174	117	117	18,151	18,250	386	245	245			
5,251	5,350	53	53	53	11,751	11,850	176	118	118	18,251	18,350	390	247	247			
5,351	5,450	54	54	54	11,851	11,950	178	119	119	18,351	18,450	394	249	249			
5,451	5,550	55	55	55	11,951	12,050	180	121	121	18,451	18,550	398	251	251			
5,551	5,650	56	56	56	12,051	12,150	182	123	123	18,551	18,650	402	253	253			
5,651	5,750	57	57	57	12,151	12,250	184	125	125	18,651	18,750	406	255	255			
5,751	5,850	58	58	58	12,251	12,350	186	127	127	18,751	18,850	410	257	257			
5,851	5,950	59	59	59	12,351	12,450	188	129	129	18,851	18,950	414	259	259			
5,951	6,050	60	60	60	12,451	12,550	190	131	131	18,951	19,050	418	261	261			
6,051	6,150	62	61	61	12,551	12,650	192	133	133	19,051	19,150	422	263	263			
6,151	6,250	64	62	62	12,651	12,750	194	135	135	19,151	19,250	426	265	265			
6,251	6,350	66	63	63	12,751	12,850	196	137	137	19,251	19,350	430	267	267			
6,351	6,450	68	64	64	12,851	12,950	198	139	139	19,351	19,450	434	269	269			

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married 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 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	438	271	271	26,451	26,550	802	411	411	33,451	33,550	1,272	655	655
19,551	19,650	442	273	273	26,551	26,650	808	413	413	33,551	33,650	1,280	659	659
19,651	19,750	446	275	275	26,651	26,750	814	415	415	33,651	33,750	1,288	663	663
19,751	19,850	450	277	277	26,751	26,850	820	417	417	33,751	33,850	1,296	667	667
19,851	19,950	454	279	279	26,851	26,950	826	419	419	33,851	33,950	1,304	671	671
19,951	20,050	458	281	281	26,951	27,050	832	421	421	33,951	34,050	1,312	675	675
20,051	20,150	462	283	283	27,051	27,150	838	423	423	34,051	34,150	1,320	679	679
20,151	20,250	466	285	285	27,151	27,250	844	425	425	34,151	34,250	1,328	683	683
20,251	20,350	470	287	287	27,251	27,350	850	427	427	34,251	34,350	1,336	687	687
20,351	20,450	474	289	289	27,351	27,450	856	429	429	34,351	34,450	1,344	691	691
20,451	20,550	478	291	291	27,451	27,550	862	431	431	34,451	34,550	1,352	695	695
20,551	20,650	482	293	293	27,551	27,650	868	433	433	34,551	34,650	1,360	699	699
20,651	20,750	486	295	295	27,651	27,750	874	435	435	34,651	34,750	1,368	703	703
20,751	20,850	490	297	297	27,751	27,850	880	437	437	34,751	34,850	1,376	707	707
20,851	20,950	494	299	299	27,851	27,950	886	439	439	34,851	34,950	1,384	711	711
20,951	21,050	498	301	301	27,951	28,050	892	441	441	34,951	35,050	1,392	715	715
21,051	21,150	502	303	303	28,051	28,150	898	443	443	35,051	35,150	1,400	719	719
21,151	21,250	506	305	305	28,151	28,250	904	445	445	35,151	35,250	1,408	723	723
21,251	21,350	510	307	307	28,251	28,350	910	447	447	35,251	35,350	1,416	727	727
21,351	21,450	514	309	309	28,351	28,450	916	451	451	35,351	35,450	1,424	731	731
21,451	21,550	518	311	311	28,451	28,550	922	455	455	35,451	35,550	1,432	735	735
21,551	21,650	522	313	313	28,551	28,650	928	459	459	35,551	35,650	1,440	739	739
21,651	21,750	526	315	315	28,651	28,750	934	463	463	35,651	35,750	1,448	743	743
21,751	21,850	530	317	317	28,751	28,850	940	467	467	35,751	35,850	1,456	747	747
21,851	21,950	534	319	319	28,851	28,950	946	471	471	35,851	35,950	1,464	751	751
21,951	22,050	538	321	321	28,951	29,050	952	475	475	35,951	36,050	1,472	755	755
22,051	22,150	542	323	323	29,051	29,150	958	479	479	36,051	36,150	1,480	759	759
22,151	22,250	546	325	325	29,151	29,250	964	483	483	36,151	36,250	1,488	763	763
22,251	22,350	550	327	327	29,251	29,350	970	487	487	36,251	36,350	1,496	767	767
22,351	22,450	556	329	329	29,351	29,450	976	491	491	36,351	36,450	1,504	771	771
22,451	22,550	562	331	331	29,451	29,550	982	495	495	36,451	36,550	1,512	775	777
22,551	22,650	568	333	333	29,551	29,650	988	499	499	36,551	36,650	1,520	779	783
22,651	22,750	574	335	335	29,651	29,750	994	503	503	36,651	36,750	1,528	783	789
22,751	22,850	580	337	337	29,751	29,850	1,000	507	507	36,751	36,850	1,536	787	795
22,851	22,950	586	339	339	29,851	29,950	1,006	511	511	36,851	36,950	1,544	791	801
22,951	23,050	592	341	341	29,951	30,050	1,012	515	515	36,951	37,050	1,552	795	807
23,051	23,150	598	343	343	30,051	30,150	1,018	519	519	37,051	37,150	1,560	799	813
23,151	23,250	604	345	345	30,151	30,250	1,024	523	523	37,151	37,250	1,568	803	819
23,251	23,350	610	347	347	30,251	30,350	1,030	527	527	37,251	37,350	1,576	807	825
23,351	23,450	616	349	349	30,351	30,450	1,036	531	531	37,351	37,450	1,584	811	831
23,451	23,550	622	351	351	30,451	30,550	1,042	535	535	37,451	37,550	1,592	815	837
23,551	23,650	628	353	353	30,551	30,650	1,048	539	539	37,551	37,650	1,600	819	843
23,651	23,750	634	355	355	30,651	30,750	1,054	543	543	37,651	37,750	1,608	823	849
23,751	23,850	640	357	357	30,751	30,850	1,060	547	547	37,751	37,850	1,616	827	855
23,851	23,950	646	359	359	30,851	30,950	1,066	551	551	37,851	37,950	1,624	831	861
23,951	24,050	652	361	361	30,951	31,050	1,072	555	555	37,951	38,050	1,632	835	867
24,051	24,150	658	363	363	31,051	31,150	1,080	559	559	38,051	38,150	1,640	839	873
24,151	24,250	664	365	365	31,151	31,250	1,088	563	563	38,151	38,250	1,648	843	879
24,251	24,350	670	367	367	31,251	31,350	1,096	567	567	38,251	38,350	1,656	847	885
24,351	24,450	676	369	369	31,351	31,450	1,104	571	571	38,351	38,450	1,664	851	891
24,451	24,550	682	371	371	31,451	31,550	1,112	575	575	38,451	38,550	1,672	855	897
24,551	24,650	688	373	373	31,551	31,650	1,120	579	579	38,551	38,650	1,680	859	903
24,651	24,750	694	375	375	31,651	31,750	1,128	583	583	38,651	38,750	1,688	863	909
24,751	24,850	700	377	377	31,751	31,850	1,136	587	587	38,751	38,850	1,696	867	915
24,851	24,950	706	379	379	31,851	31,950	1,144	591	591	38,851	38,950	1,704	871	921
24,951	25,050	712	381	381	31,951	32,050	1,152	595	595	38,951	39,050	1,712	875	927
25,051	25,150	718	383	383	32,051	32,150	1,160	599	599	39,051	39,150	1,720	879	933
25,151	25,250	724	385	385	32,151	32,250	1,168	603	603	39,151	39,250	1,728	883	939
25,251	25,350	730	387	387	32,251	32,350	1,176	607	607	39,251	39,350	1,736	887	945
25,351	25,450	736	389	389	32,351	32,450	1,184	611	611	39,351	39,450	1,744	891	951
25,451	25,550	742	391	391	32,451	32,550	1,192	615	615	39,451	39,550	1,752	895	957
25,551	25,650	748	393	393	32,551	32,650	1,200	619	619	39,551	39,650	1,760	899	963
25,651	25,750	754	395	395	32,651	32,750	1,208	623	623	39,651	39,750	1,768	903	969
25,751	25,850	760	397	397	32,751	32,850	1,216	627	627	39,751	39,850	1,776	907	975
25,851	25,950	766	399	399	32,851	32,950	1,224	631	631	39,851	39,950	1,784	911	981
25,951	26,050	772	401	401	32,951	33,050	1,232	635	635	39,951	40,050	1,804	915	987
26,051	26,150	778	403	403	33,051	33,150	1,240	639	639	40,051	40,150	1,812	919	993
26,151	26,250	784	405	405	33,151	33,250	1,248	643	643	40,151	40,250	1,820	923	999
26,251	26,350	790	407	407	33,251	33,350	1,256	647	647	40,251	40,350	1,828	927	1,005
26,351	26,450	796	409	409	33,351	33,450	1,264	651	651	40,351	40,450	1,836	931	1,011

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married 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 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,850	935	1,017	47,451	47,550	2,501	1,273	1,485	54,451	54,550	3,152	1,693	2,061
40,551	40,650	1,859	939	1,023	47,551	47,650	2,510	1,279	1,493	54,551	54,650	3,161	1,699	2,070
40,651	40,750	1,869	943	1,029	47,651	47,750	2,520	1,285	1,501	54,651	54,750	3,171	1,705	2,079
40,751	40,850	1,878	947	1,035	47,751	47,850	2,529	1,291	1,509	54,751	54,850	3,180	1,711	2,089
40,851	40,950	1,887	951	1,041	47,851	47,950	2,538	1,297	1,517	54,851	54,950	3,189	1,717	2,098
40,951	41,050	1,897	955	1,047	47,951	48,050	2,548	1,303	1,525	54,951	55,050	3,199	1,723	2,107
41,051	41,150	1,906	959	1,053	48,051	48,150	2,557	1,309	1,533	55,051	55,150	3,208	1,729	2,117
41,151	41,250	1,915	963	1,059	48,151	48,250	2,566	1,315	1,541	55,151	55,250	3,217	1,735	2,126
41,251	41,350	1,924	967	1,065	48,251	48,350	2,575	1,321	1,549	55,251	55,350	3,226	1,741	2,135
41,351	41,450	1,934	971	1,071	48,351	48,450	2,585	1,327	1,557	55,351	55,450	3,236	1,747	2,144
41,451	41,550	1,943	975	1,077	48,451	48,550	2,594	1,333	1,565	55,451	55,550	3,245	1,753	2,154
41,551	41,650	1,952	979	1,083	48,551	48,650	2,603	1,339	1,573	55,551	55,650	3,254	1,759	2,163
41,651	41,750	1,962	983	1,089	48,651	48,750	2,613	1,345	1,581	55,651	55,750	3,264	1,765	2,172
41,751	41,850	1,971	987	1,095	48,751	48,850	2,622	1,351	1,589	55,751	55,850	3,273	1,771	2,182
41,851	41,950	1,980	991	1,101	48,851	48,950	2,631	1,357	1,597	55,851	55,950	3,282	1,777	2,191
41,951	42,050	1,990	995	1,107	48,951	49,050	2,641	1,363	1,605	55,951	56,050	3,292	1,783	2,200
42,051	42,150	1,999	999	1,113	49,051	49,150	2,650	1,369	1,613	56,051	56,150	3,301	1,789	2,210
42,151	42,250	2,008	1,003	1,119	49,151	49,250	2,659	1,375	1,621	56,151	56,250	3,310	1,795	2,219
42,251	42,350	2,017	1,007	1,125	49,251	49,350	2,668	1,381	1,629	56,251	56,350	3,319	1,801	2,228
42,351	42,450	2,027	1,011	1,131	49,351	49,450	2,678	1,387	1,637	56,351	56,450	3,329	1,807	2,237
42,451	42,550	2,036	1,015	1,137	49,451	49,550	2,687	1,393	1,645	56,451	56,550	3,338	1,813	2,247
42,551	42,650	2,045	1,019	1,143	49,551	49,650	2,696	1,399	1,653	56,551	56,650	3,347	1,819	2,256
42,651	42,750	2,055	1,023	1,149	49,651	49,750	2,706	1,405	1,661	56,651	56,750	3,357	1,825	2,265
42,751	42,850	2,064	1,027	1,155	49,751	49,850	2,715	1,411	1,669	56,751	56,850	3,366	1,831	2,275
42,851	42,950	2,073	1,031	1,161	49,851	49,950	2,724	1,417	1,677	56,851	56,950	3,375	1,837	2,284
42,951	43,050	2,083	1,035	1,167	49,951	50,050	2,734	1,423	1,685	56,951	57,050	3,385	1,843	2,293
43,051	43,150	2,092	1,039	1,173	50,051	50,150	2,743	1,429	1,693	57,051	57,150	3,394	1,849	2,303
43,151	43,250	2,101	1,043	1,179	50,151	50,250	2,752	1,435	1,701	57,151	57,250	3,403	1,855	2,312
43,251	43,350	2,110	1,047	1,185	50,251	50,350	2,761	1,441	1,709	57,251	57,350	3,412	1,861	2,321
43,351	43,450	2,120	1,051	1,191	50,351	50,450	2,771	1,447	1,717	57,351	57,450	3,422	1,867	2,330
43,451	43,550	2,129	1,055	1,197	50,451	50,550	2,780	1,453	1,725	57,451	57,550	3,431	1,873	2,340
43,551	43,650	2,138	1,059	1,203	50,551	50,650	2,789	1,459	1,733	57,551	57,650	3,440	1,879	2,349
43,651	43,750	2,148	1,063	1,209	50,651	50,750	2,799	1,465	1,741	57,651	57,750	3,450	1,885	2,358
43,751	43,850	2,157	1,067	1,215	50,751	50,850	2,808	1,471	1,749	57,751	57,850	3,459	1,891	2,368
43,851	43,950	2,166	1,071	1,221	50,851	50,950	2,817	1,477	1,757	57,851	57,950	3,468	1,897	2,377
43,951	44,050	2,176	1,075	1,227	50,951	51,050	2,827	1,483	1,765	57,951	58,050	3,478	1,903	2,386
44,051	44,150	2,185	1,079	1,233	51,051	51,150	2,836	1,489	1,773	58,051	58,150	3,487	1,909	2,396
44,151	44,250	2,194	1,083	1,239	51,151	51,250	2,845	1,495	1,781	58,151	58,250	3,496	1,915	2,405
44,251	44,350	2,203	1,087	1,245	51,251	51,350	2,854	1,501	1,789	58,251	58,350	3,505	1,921	2,414
44,351	44,450	2,213	1,091	1,251	51,351	51,450	2,864	1,507	1,797	58,351	58,450	3,515	1,927	2,423
44,451	44,550	2,222	1,095	1,257	51,451	51,550	2,873	1,513	1,805	58,451	58,550	3,524	1,933	2,433
44,551	44,650	2,231	1,099	1,263	51,551	51,650	2,882	1,519	1,813	58,551	58,650	3,533	1,939	2,442
44,651	44,750	2,241	1,105	1,269	51,651	51,750	2,892	1,525	1,821	58,651	58,750	3,543	1,945	2,451
44,751	44,850	2,250	1,111	1,275	51,751	51,850	2,901	1,531	1,829	58,751	58,850	3,552	1,951	2,461
44,851	44,950	2,259	1,117	1,281	51,851	51,950	2,910	1,537	1,837	58,851	58,950	3,561	1,957	2,470
44,951	45,050	2,269	1,123	1,287	51,951	52,050	2,920	1,543	1,845	58,951	59,050	3,571	1,963	2,479
45,051	45,150	2,278	1,129	1,293	52,051	52,150	2,929	1,549	1,853	59,051	59,150	3,580	1,969	2,489
45,151	45,250	2,287	1,135	1,301	52,151	52,250	2,938	1,555	1,861	59,151	59,250	3,589	1,975	2,498
45,251	45,350	2,296	1,141	1,309	52,251	52,350	2,947	1,561	1,869	59,251	59,350	3,598	1,981	2,507
45,351	45,450	2,306	1,147	1,317	52,351	52,450	2,957	1,567	1,877	59,351	59,450	3,608	1,987	2,516
45,451	45,550	2,315	1,153	1,325	52,451	52,550	2,966	1,573	1,885	59,451	59,550	3,617	1,993	2,526
45,551	45,650	2,324	1,159	1,333	52,551	52,650	2,975	1,579	1,893	59,551	59,650	3,626	1,999	2,535
45,651	45,750	2,334	1,165	1,341	52,651	52,750	2,985	1,585	1,901	59,651	59,750	3,636	2,005	2,544
45,751	45,850	2,343	1,171	1,349	52,751	52,850	2,994	1,591	1,909	59,751	59,850	3,645	2,011	2,554
45,851	45,950	2,352	1,177	1,357	52,851	52,950	3,003	1,597	1,917	59,851	59,950	3,654	2,017	2,563
45,951	46,050	2,362	1,183	1,365	52,951	53,050	3,013	1,603	1,925	59,951	60,050	3,664	2,023	2,572
46,051	46,150	2,371	1,189	1,373	53,051	53,150	3,022	1,609	1,933	60,051	60,150	3,673	2,029	2,582
46,151	46,250	2,380	1,195	1,381	53,151	53,250	3,031	1,615	1,941	60,151	60,250	3,682	2,035	2,591
46,251	46,350	2,389	1,201	1,389	53,251	53,350	3,040	1,621	1,949	60,251	60,350	3,691	2,041	2,600
46,351	46,450	2,399	1,207	1,397	53,351	53,450	3,050	1,627	1,958	60,351	60,450	3,701	2,047	2,609
46,451	46,550	2,408	1,213	1,405	53,451	53,550	3,059	1,633	1,968	60,451	60,550	3,710	2,053	2,619
46,551	46,650	2,417	1,219	1,413	53,551	53,650	3,068	1,639	1,977	60,551	60,650	3,719	2,059	2,628
46,651	46,750	2,427	1,225	1,421	53,651	53,750	3,078	1,645	1,986	60,651	60,750	3,729	2,065	2,637
46,751	46,850	2,436	1,231	1,429	53,751	53,850	3,087	1,651	1,996	60,751	60,850	3,738	2,071	2,647
46,851	46,950	2,445	1,237	1,437	53,851	53,950	3,096	1,657	2,005	60,851	60,950	3,747	2,077	2,656
46,951	47,050	2,455	1,243	1,445	53,951	54,050	3,106	1,663	2,014	60,951	61,050	3,757	2,083	2,665
47,051	47,150	2,464	1,249	1,453	54,051	54,150	3,115	1,669	2,024	61,051	61,150	3,766	2,089	2,675
47,151	47,250	2,473	1,255	1,461	54,151	54,250	3,124	1,675	2,033	61,151	61,250	3,775	2,095	2,684
47,251	47,350	2,482	1,261	1,469	54,251	54,350	3,133	1,681	2,042	61,251	61,350	3,784	2,101	2,693
47,351	47,450	2,492	1,267	1,477	54,351	54,450	3,143	1,687	2,051	61,351	61,450	3,794	2,107	2,702

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married 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 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	3,803	2,113	2,712	68,451	68,550	4,454	2,665	3,363	75,451	75,550	5,105	3,225	4,014
61,551	61,650	3,812	2,119	2,721	68,551	68,650	4,463	2,673	3,372	75,551	75,650	5,114	3,233	4,023
61,651	61,750	3,822	2,125	2,730	68,651	68,750	4,473	2,681	3,381	75,651	75,750	5,124	3,241	4,032
61,751	61,850	3,831	2,131	2,740	68,751	68,850	4,482	2,689	3,391	75,751	75,850	5,133	3,249	4,042
61,851	61,950	3,840	2,137	2,749	68,851	68,950	4,491	2,697	3,400	75,851	75,950	5,142	3,257	4,051
61,951	62,050	3,850	2,145	2,758	68,951	69,050	4,501	2,705	3,409	75,951	76,050	5,152	3,265	4,060
62,051	62,150	3,859	2,153	2,768	69,051	69,150	4,510	2,713	3,419	76,051	76,150	5,161	3,273	4,070
62,151	62,250	3,868	2,161	2,777	69,151	69,250	4,519	2,721	3,428	76,151	76,250	5,170	3,281	4,079
62,251	62,350	3,877	2,169	2,786	69,251	69,350	4,528	2,729	3,437	76,251	76,350	5,179	3,289	4,088
62,351	62,450	3,887	2,177	2,795	69,351	69,450	4,538	2,737	3,446	76,351	76,450	5,189	3,297	4,097
62,451	62,550	3,896	2,185	2,805	69,451	69,550	4,547	2,745	3,456	76,451	76,550	5,198	3,305	4,107
62,551	62,650	3,905	2,193	2,814	69,551	69,650	4,556	2,753	3,465	76,551	76,650	5,207	3,313	4,116
62,651	62,750	3,915	2,201	2,823	69,651	69,750	4,566	2,761	3,474	76,651	76,750	5,217	3,321	4,125
62,751	62,850	3,924	2,209	2,833	69,751	69,850	4,575	2,769	3,484	76,751	76,850	5,226	3,329	4,135
62,851	62,950	3,933	2,217	2,842	69,851	69,950	4,584	2,777	3,493	76,851	76,950	5,235	3,337	4,144
62,951	63,050	3,943	2,225	2,851	69,951	70,050	4,594	2,785	3,502	76,951	77,050	5,245	3,345	4,153
63,051	63,150	3,952	2,233	2,861	70,051	70,150	4,603	2,793	3,512	77,051	77,150	5,254	3,353	4,163
63,151	63,250	3,961	2,241	2,870	70,151	70,250	4,612	2,801	3,521	77,151	77,250	5,263	3,361	4,172
63,251	63,350	3,970	2,249	2,879	70,251	70,350	4,621	2,809	3,530	77,251	77,350	5,272	3,369	4,181
63,351	63,450	3,980	2,257	2,888	70,351	70,450	4,631	2,817	3,539	77,351	77,450	5,282	3,377	4,190
63,451	63,550	3,989	2,265	2,898	70,451	70,550	4,640	2,825	3,549	77,451	77,550	5,291	3,385	4,200
63,551	63,650	3,998	2,273	2,907	70,551	70,650	4,649	2,833	3,558	77,551	77,650	5,300	3,393	4,209
63,651	63,750	4,008	2,281	2,916	70,651	70,750	4,659	2,841	3,567	77,651	77,750	5,310	3,401	4,218
63,751	63,850	4,017	2,289	2,926	70,751	70,850	4,668	2,849	3,577	77,751	77,850	5,319	3,409	4,228
63,851	63,950	4,026	2,297	2,935	70,851	70,950	4,677	2,857	3,586	77,851	77,950	5,328	3,417	4,237
63,951	64,050	4,036	2,305	2,944	70,951	71,050	4,687	2,865	3,595	77,951	78,050	5,338	3,425	4,246
64,051	64,150	4,045	2,313	2,954	71,051	71,150	4,696	2,873	3,605	78,051	78,150	5,347	3,433	4,256
64,151	64,250	4,054	2,321	2,963	71,151	71,250	4,705	2,881	3,614	78,151	78,250	5,356	3,441	4,265
64,251	64,350	4,063	2,329	2,972	71,251	71,350	4,714	2,889	3,623	78,251	78,350	5,365	3,449	4,274
64,351	64,450	4,073	2,337	2,981	71,351	71,450	4,724	2,897	3,632	78,351	78,450	5,375	3,458	4,283
64,451	64,550	4,082	2,345	2,991	71,451	71,550	4,733	2,905	3,642	78,451	78,550	5,384	3,468	4,293
64,551	64,650	4,091	2,353	3,000	71,551	71,650	4,742	2,913	3,651	78,551	78,650	5,393	3,477	4,302
64,651	64,750	4,101	2,361	3,009	71,651	71,750	4,752	2,921	3,660	78,651	78,750	5,403	3,486	4,311
64,751	64,850	4,110	2,369	3,019	71,751	71,850	4,761	2,929	3,670	78,751	78,850	5,412	3,496	4,321
64,851	64,950	4,119	2,377	3,028	71,851	71,950	4,770	2,937	3,679	78,851	78,950	5,421	3,505	4,330
64,951	65,050	4,129	2,385	3,037	71,951	72,050	4,780	2,945	3,688	78,951	79,050	5,431	3,514	4,339
65,051	65,150	4,138	2,393	3,047	72,051	72,150	4,789	2,953	3,698	79,051	79,150	5,440	3,523	4,349
65,151	65,250	4,147	2,401	3,056	72,151	72,250	4,798	2,961	3,707	79,151	79,250	5,449	3,533	4,358
65,251	65,350	4,156	2,409	3,065	72,251	72,350	4,807	2,969	3,716	79,251	79,350	5,458	3,542	4,367
65,351	65,450	4,166	2,417	3,074	72,351	72,450	4,817	2,977	3,725	79,351	79,450	5,468	3,551	4,376
65,451	65,550	4,175	2,425	3,084	72,451	72,550	4,826	2,985	3,735	79,451	79,550	5,477	3,561	4,386
65,551	65,650	4,184	2,433	3,093	72,551	72,650	4,835	2,993	3,744	79,551	79,650	5,486	3,570	4,395
65,651	65,750	4,194	2,441	3,102	72,651	72,750	4,845	3,001	3,753	79,651	79,750	5,496	3,579	4,404
65,751	65,850	4,203	2,449	3,112	72,751	72,850	4,854	3,009	3,763	79,751	79,850	5,505	3,589	4,414
65,851	65,950	4,212	2,457	3,121	72,851	72,950	4,863	3,017	3,772	79,851	79,950	5,514	3,598	4,423
65,951	66,050	4,222	2,465	3,130	72,951	73,050	4,873	3,025	3,781	79,951	80,050	5,524	3,607	4,432
66,051	66,150	4,231	2,473	3,140	73,051	73,150	4,882	3,033	3,791	80,051	80,150	5,533	3,616	4,442
66,151	66,250	4,240	2,481	3,149	73,151	73,250	4,891	3,041	3,800	80,151	80,250	5,542	3,626	4,451
66,251	66,350	4,249	2,489	3,158	73,251	73,350	4,900	3,049	3,809	80,251	80,350	5,551	3,635	4,460
66,351	66,450	4,259	2,497	3,167	73,351	73,450	4,910	3,057	3,818	80,351	80,450	5,561	3,644	4,469
66,451	66,550	4,268	2,505	3,177	73,451	73,550	4,919	3,065	3,828	80,451	80,550	5,570	3,654	4,479
66,551	66,650	4,277	2,513	3,186	73,551	73,650	4,928	3,073	3,837	80,551	80,650	5,579	3,663	4,488
66,651	66,750	4,287	2,521	3,195	73,651	73,750	4,938	3,081	3,846	80,651	80,750	5,589	3,672	4,497
66,751	66,850	4,296	2,529	3,205	73,751	73,850	4,947	3,089	3,856	80,751	80,850	5,598	3,682	4,507
66,851	66,950	4,305	2,537	3,214	73,851	73,950	4,956	3,097	3,865	80,851	80,950	5,607	3,691	4,516
66,951	67,050	4,315	2,545	3,223	73,951	74,050	4,966	3,105	3,874	80,951	81,050	5,617	3,700	4,525
67,051	67,150	4,324	2,553	3,233	74,051	74,150	4,975	3,113	3,884	81,051	81,150	5,626	3,709	4,535
67,151	67,250	4,333	2,561	3,242	74,151	74,250	4,984	3,121	3,893	81,151	81,250	5,635	3,719	4,544
67,251	67,350	4,342	2,569	3,251	74,251	74,350	4,993	3,129	3,902	81,251	81,350	5,644	3,728	4,553
67,351	67,450	4,352	2,577	3,260	74,351	74,450	5,003	3,137	3,911	81,351	81,450	5,654	3,737	4,562
67,451	67,550	4,361	2,585	3,270	74,451	74,550	5,012	3,145	3,921	81,451	81,550	5,663	3,747	4,572
67,551	67,650	4,370	2,593	3,279	74,551	74,650	5,021	3,153	3,930	81,551	81,650	5,672	3,756	4,581
67,651	67,750	4,380	2,601	3,288	74,651	74,750	5,031	3,161	3,939	81,651	81,750	5,682	3,765	4,590
67,751	67,850	4,389	2,609	3,298	74,751	74,850	5,040	3,169	3,949	81,751	81,850	5,691	3,775	4,600
67,851	67,950	4,398	2,617	3,307	74,851	74,950	5,049	3,177	3,958	81,851	81,950	5,700	3,784	4,609
67,951	68,050	4,408	2,625	3,316	74,951	75,050	5,059	3,185	3,967	81,951	82,050	5,710	3,793	4,618
68,051	68,150	4,417	2,633	3,326	75,051	75,150	5,068	3,193	3,977	82,051	82,150	5,719	3,802	4,628
68,151	68,250	4,426	2,641	3,335	75,151	75,250	5,077	3,201	3,986	82,151	82,250	5,728	3,812	4,637
68,251	68,350	4,435	2,649	3,344	75,251	75,350	5,086	3,209	3,995	82,251	82,350	5,737	3,821	4,646
68,351	68,450	4,445	2,657	3,353	75,351	75,450	5,096	3,217	4,004	82,351	82,450	5,747	3,830	4,655

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married 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 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,756	3,840	4,665	88,451	88,550	6,314	4,398	5,223	94,451	94,550	6,872	4,956	5,781
82,551	82,650	5,765	3,849	4,674	88,551	88,650	6,323	4,407	5,232	94,551	94,650	6,881	4,965	5,790
82,651	82,750	5,775	3,858	4,683	88,651	88,750	6,333	4,416	5,241	94,651	94,750	6,891	4,974	5,799
82,751	82,850	5,784	3,868	4,693	88,751	88,850	6,342	4,426	5,251	94,751	94,850	6,900	4,984	5,809
82,851	82,950	5,793	3,877	4,702	88,851	88,950	6,351	4,435	5,260	94,851	94,950	6,909	4,993	5,818
82,951	83,050	5,803	3,886	4,711	88,951	89,050	6,361	4,444	5,269	94,951	95,050	6,919	5,002	5,827
83,051	83,150	5,812	3,895	4,721	89,051	89,150	6,370	4,453	5,279	95,051	95,150	6,928	5,011	5,837
83,151	83,250	5,821	3,905	4,730	89,151	89,250	6,379	4,463	5,288	95,151	95,250	6,937	5,021	5,846
83,251	83,350	5,830	3,914	4,739	89,251	89,350	6,388	4,472	5,297	95,251	95,350	6,946	5,030	5,855
83,351	83,450	5,840	3,923	4,748	89,351	89,450	6,398	4,481	5,306	95,351	95,450	6,956	5,039	5,864
83,451	83,550	5,849	3,933	4,758	89,451	89,550	6,407	4,491	5,316	95,451	95,550	6,965	5,049	5,874
83,551	83,650	5,858	3,942	4,767	89,551	89,650	6,416	4,500	5,325	95,551	95,650	6,974	5,058	5,883
83,651	83,750	5,868	3,951	4,776	89,651	89,750	6,426	4,509	5,334	95,651	95,750	6,984	5,067	5,892
83,751	83,850	5,877	3,961	4,786	89,751	89,850	6,435	4,519	5,344	95,751	95,850	6,993	5,077	5,902
83,851	83,950	5,886	3,970	4,795	89,851	89,950	6,444	4,528	5,353	95,851	95,950	7,002	5,086	5,911
83,951	84,050	5,896	3,979	4,804	89,951	90,050	6,454	4,537	5,362	95,951	96,050	7,012	5,095	5,920
84,051	84,150	5,905	3,988	4,814	90,051	90,150	6,463	4,546	5,372	96,051	96,150	7,021	5,104	5,930
84,151	84,250	5,914	3,998	4,823	90,151	90,250	6,472	4,556	5,381	96,151	96,250	7,030	5,114	5,939
84,251	84,350	5,923	4,007	4,832	90,251	90,350	6,481	4,565	5,390	96,251	96,350	7,039	5,123	5,948
84,351	84,450	5,933	4,016	4,841	90,351	90,450	6,491	4,574	5,399	96,351	96,450	7,049	5,132	5,957
84,451	84,550	5,942	4,026	4,851	90,451	90,550	6,500	4,584	5,409	96,451	96,550	7,058	5,142	5,967
84,551	84,650	5,951	4,035	4,860	90,551	90,650	6,509	4,593	5,418	96,551	96,650	7,067	5,151	5,976
84,651	84,750	5,961	4,044	4,869	90,651	90,750	6,519	4,602	5,427	96,651	96,750	7,077	5,160	5,985
84,751	84,850	5,970	4,054	4,879	90,751	90,850	6,528	4,612	5,437	96,751	96,850	7,086	5,170	5,995
84,851	84,950	5,979	4,063	4,888	90,851	90,950	6,537	4,621	5,446	96,851	96,950	7,095	5,179	6,004
84,951	85,050	5,989	4,072	4,897	90,951	91,050	6,547	4,630	5,455	96,951	97,050	7,105	5,188	6,013
85,051	85,150	5,998	4,081	4,907	91,051	91,150	6,556	4,639	5,465	97,051	97,150	7,114	5,197	6,023
85,151	85,250	6,007	4,091	4,916	91,151	91,250	6,565	4,649	5,474	97,151	97,250	7,123	5,207	6,032
85,251	85,350	6,016	4,100	4,925	91,251	91,350	6,574	4,658	5,483	97,251	97,350	7,132	5,216	6,041
85,351	85,450	6,026	4,109	4,934	91,351	91,450	6,584	4,667	5,492	97,351	97,450	7,142	5,225	6,050
85,451	85,550	6,035	4,119	4,944	91,451	91,550	6,593	4,677	5,502	97,451	97,550	7,151	5,235	6,060
85,551	85,650	6,044	4,128	4,953	91,551	91,650	6,602	4,686	5,511	97,551	97,650	7,160	5,244	6,069
85,651	85,750	6,054	4,137	4,962	91,651	91,750	6,612	4,695	5,520	97,651	97,750	7,170	5,253	6,078
85,751	85,850	6,063	4,147	4,972	91,751	91,850	6,621	4,705	5,530	97,751	97,850	7,179	5,263	6,088
85,851	85,950	6,072	4,156	4,981	91,851	91,950	6,630	4,714	5,539	97,851	97,950	7,188	5,272	6,097
85,951	86,050	6,082	4,165	4,990	91,951	92,050	6,640	4,723	5,548	97,951	98,050	7,198	5,281	6,106
86,051	86,150	6,091	4,174	5,000	92,051	92,150	6,649	4,732	5,558	98,051	98,150	7,207	5,290	6,116
86,151	86,250	6,100	4,184	5,009	92,151	92,250	6,658	4,742	5,567	98,151	98,250	7,216	5,300	6,125
86,251	86,350	6,109	4,193	5,018	92,251	92,350	6,667	4,751	5,576	98,251	98,350	7,225	5,309	6,134
86,351	86,450	6,119	4,202	5,027	92,351	92,450	6,677	4,760	5,585	98,351	98,450	7,235	5,318	6,143
86,451	86,550	6,128	4,212	5,037	92,451	92,550	6,686	4,770	5,595	98,451	98,550	7,244	5,328	6,153
86,551	86,650	6,137	4,221	5,046	92,551	92,650	6,695	4,779	5,604	98,551	98,650	7,253	5,337	6,162
86,651	86,750	6,147	4,230	5,055	92,651	92,750	6,705	4,788	5,613	98,651	98,750	7,263	5,346	6,171
86,751	86,850	6,156	4,240	5,065	92,751	92,850	6,714	4,798	5,623	98,751	98,850	7,272	5,356	6,181
86,851	86,950	6,165	4,249	5,074	92,851	92,950	6,723	4,807	5,632	98,851	98,950	7,281	5,365	6,190
86,951	87,050	6,175	4,258	5,083	92,951	93,050	6,733	4,816	5,641	98,951	99,050	7,291	5,374	6,199
87,051	87,150	6,184	4,267	5,093	93,051	93,150	6,742	4,825	5,651	99,051	99,150	7,300	5,383	6,209
87,151	87,250	6,193	4,277	5,102	93,151	93,250	6,751	4,835	5,660	99,151	99,250	7,309	5,393	6,218
87,251	87,350	6,202	4,286	5,111	93,251	93,350	6,760	4,844	5,669	99,251	99,350	7,318	5,402	6,227
87,351	87,450	6,212	4,295	5,120	93,351	93,450	6,770	4,853	5,678	99,351	99,450	7,328	5,411	6,236
87,451	87,550	6,221	4,305	5,130	93,451	93,550	6,779	4,863	5,688	99,451	99,550	7,337	5,421	6,246
87,551	87,650	6,230	4,314	5,139	93,551	93,650	6,788	4,872	5,697	99,551	99,650	7,346	5,430	6,255
87,651	87,750	6,240	4,323	5,148	93,651	93,750	6,798	4,881	5,706	99,651	99,750	7,356	5,439	6,264
87,751	87,850	6,249	4,333	5,158	93,751	93,850	6,807	4,891	5,716	99,751	99,850	7,365	5,449	6,274
87,851	87,950	6,258	4,342	5,167	93,851	93,950	6,816	4,900	5,725	99,851	99,950	7,374	5,458	6,283
87,951	88,050	6,268	4,351	5,176	93,951	94,050	6,826	4,909	5,734	99,951	100,000	7,381	5,465	6,290
88,051	88,150	6,277	4,360	5,186	94,051	94,150	6,835	4,918	5,744	OVER \$100,000 YOU MUST USE THE TAX RATE SCHEDULES on page 65.				
88,151	88,250	6,286	4,370	5,195	94,151	94,250	6,844	4,928	5,753					
88,251	88,350	6,295	4,379	5,204	94,251	94,350	6,853	4,937	5,762					
88,351	88,450	6,305	4,388	5,213	94,351	94,450	6,863	4,946	5,771					

2003 California Tax Rate Schedules



Go to www.ftb.ca.gov to e-file and eliminate the math. Or search our Website for "tax calculator" to use the online tax calculator to figure your tax.

Caution: Use only if your taxable income on Form 540, line 19 or Form 540A, line 16 is more than \$100,000. If \$100,000 or less, use the Tax Table.

Schedule X –

Use if your filing status is
Single or Married Filing Separately

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 5,962	\$ 0.00	+ 1.0%	\$ 0.00
5,962	14,133	59.62	+ 2.0%	5,962
14,133	22,306	223.04	+ 4.0%	14,133
22,306	30,965	549.96	+ 6.0%	22,306
30,965	39,133	1069.50	+ 8.0%	30,965
39,133	AND OVER	1722.94	+ 9.3%	39,133

Schedule Y –

Use if your filing status is
**Married Filing Jointly or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 11,924	\$ 0.00	+ 1.0%	\$ 0.00
11,924	28,266	119.24	+ 2.0%	11,924
28,266	44,612	446.08	+ 4.0%	28,266
44,612	61,930	1099.92	+ 6.0%	44,612
61,930	78,266	2139.00	+ 8.0%	61,930
78,266	AND OVER	3445.88	+ 9.3%	78,266

Schedule Z –

Use if your filing status is
Head of Household

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 11,930	\$ 0.00	+ 1.0%	\$ 0.00
11,930	28,267	119.30	+ 2.0%	11,930
28,267	36,437	446.04	+ 4.0%	28,267
36,437	45,096	772.84	+ 6.0%	36,437
45,096	53,267	1292.38	+ 8.0%	45,096
53,267	AND OVER	1946.06	+ 9.3%	53,267

How to Figure Tax Using the 2003 California Tax Rate Schedules

Example: John and Jackie Anderson are filing a joint return using Form 540. Their taxable income on Form 540, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

If the amount on Form 540, line 19 is:		Enter on Form 540, line 20		of the amount over –
over –	But not over –			
\$ 0	\$ 11,924	\$ 0.00	+ 1.0%	\$ 0.00
11,924	28,266	119.24	+ 2.0%	11,924
28,266	44,612	446.08	+ 4.0%	28,266
44,612	61,930	1099.92	+ 6.0%	44,612
61,930	78,266	2139.00	+ 8.0%	61,930
78,266	AND OVER	3445.88	+ 9.3%	78,266

Schedule Y –

Use if your filing status is
**Married Filing Jointly or Qualifying
Widow(er) with Dependent Child**

Step 2: They subtract the amount at the beginning of their range from their taxable income.

Example
\$125,000
- 78,266
\$ 46,734

Your Income
\$ _____
- _____
\$ _____

Step 3: They multiply the result from Step 2 by the percentage for their range.

\$46,734
x .093
\$4,346.26

\$ _____
x _____
\$ _____

Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$7,792 on Form 540, line 20. For information on rounding, see "Filing in your return" on page 8.

\$3,445.88
+ 4,346.26
\$7,792.14

\$ _____
+ _____
\$ _____

Additional Information

California Sales And Use Tax

California Use Tax

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state or Internet sellers. It is similar to the sales tax paid on purchases you make in California.

In general, you must pay California use tax if you purchase an item out of state (for example, by telephone, over the Internet, by mail, or in person) *and*

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

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

Complete the Use Tax Worksheet on page 14 or page 21 to calculate the amount due. If you do not know your use tax rate, see the chart on page 24. If you have questions regarding the use tax rate in effect in your area, please visit the State Board of Equalization's Website at www.boe.ca.gov or call the State Board of Equalization's Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929. Please call this number for use tax questions only. Income tax information is not available at this number.

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

Corrected use tax calculations. Do not complete an Amended Income Tax return to revise your use tax. If you have changes to the amount of use tax you reported on your original income tax return, contact the State Board of Equalization.

For assistance, please visit the State Board of Equalization's Website at www.boe.ca.gov or call their Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929. Income tax information is not available at this number.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 2003 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2003. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California as a reimbursement for part of the property taxes you paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2003, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2002: 62 years of age* or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 2003, had total household income of \$37,676 or less, and are a U.S. citizen, designated alien, or qualified alien, when you file your claim.

*If your 62nd birthday is on January 1, 2004, you are considered to be age 62 on December 31, 2003.

Renter assistance is a once-a-year payment from the State of California as a reimbursement for part of the property taxes that you pay indirectly when you pay your rent. In 2003, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2002: 62 years of age* or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$37,676 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

*If your 62nd birthday is on January 1, 2004, you are considered to be age 62 on December 31, 2003.

The 2004 filing season for these programs begins July 1, 2004. For more information, call (800) 852-5711 or visit us at our Website at www.ftb.ca.gov

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. Get FTB Pub. 705, "Innocent Spouse – Are you eligible?," for more information.

Military Personnel

If you are a member of the military and need additional information on how to file your return, get FTB Pub 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on the back cover.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$20 fee for each tax year you request. However, there is no charge if you were the victim of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your return. See "Order Forms and Publication" on the back cover.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the California Secretary of State's office toll-free voter hotline at (800) 345-VOTE or visit their Website at www.ss.ca.gov

It's Your Right . . . Register and Vote

How To Get California Tax Information

(Keep This Booklet For Future Use)

Where To Get Income Tax Forms and Publications

By Internet – You can view, download, and print California income tax forms and publications from our Website at www.ftb.ca.gov or you may have these forms and publications mailed to you. Many of our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

By phone – To order 2001 – 2003 California tax forms and publications and 2003 federal booklets:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select “Personal Income Tax.”
- Select “To Order Forms and Publications.”
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Many post offices and banks provide free California tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules for you to photocopy (a nominal fee may apply).

Note: Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

Página Electrónica:

www.ftb.ca.gov

Asistencia para personas discapacitadas: Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla, pueden llamar al (800) 822-6268 con un aparato de telecomunicación TTY/TTD.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See “Where To Get Income Tax Forms and Publications,” on this page.

Privacy Act Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Your Rights:

You have a right to see our records that contain your personal information, and we must tell you why we ask for your tax information and to whom we may provide that information. You also have the right to question the correctness of the information that is contained within your file.

Your Responsibility:

If you meet certain income requirements, the California Revenue & Taxation Code requires you to file a return on the forms we prescribe (see sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (section 18624).

Reasons for Information Requests:

We ask for return information so that we can administer the tax law fairly and correctly. We may request additional information to resolve audit or collection issues. It is mandatory that you furnish all requested information.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and interest, and, in certain cases, you may be criminally prosecuted. Additionally, we may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

Information Disclosure:

We may give your tax information to the Internal Revenue Service, to income tax officials of other states, to the Multistate Tax Commission, and to certain California government agencies and officials, as provided by law. Also, as provided by law, we may give your tax information to other persons as necessary to determine your tax liability or to collect the amount of tax you owe. If you owe the Franchise Tax Board money, the amount due may be disclosed to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who hold assets belonging to you.

Responsibility for the Records:

The Director of the Enterprise Data Management Bureau is responsible for maintaining the records of the Franchise Tax Board. To obtain information about your records, 1) write to: Disclosure Officer, Mailstop B-1 Franchise Tax Board, PO Box 1468, Sacramento CA 95812-1468, or 2) call: (800) 852-5711 within the United States, or (916) 845-6500 outside of the United States.

Letters

If you write to us, be sure your letter includes your social security number and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

General Toll-Free Phone Service

Telephone assistance is available year-round from 7 a.m. until 7 p.m. Monday through Friday, except state holidays. We may modify these hours without notice to meet operational needs.

From within the United States, call (800) 852-5711
From outside the United States, call (not toll-free) (916) 845-6500
For federal tax questions, call the IRS at (800) 829-1040

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with a hearing or speech impairment please call:

TTY/TDD (800) 822-6268

Large-print forms and instructions – The Resident Booklet is available in large print upon request and is also available on cassette tape. See “Where To Get Income Tax Forms and Publications” on this page.

Asistencia bilingüe en español

Asistencia telefónica esta disponible todo el año durante las 7 a.m. y las 7 p.m. lunes a viernes, excepto días festivos estatales. Sin embargo, podríamos modificar este horario sin aviso previo para cumplir necesidades de operación.

Dentro de los Estados Unidos, llame a (800) 852-5711
Fuera de los Estados Unidos, llame al (cargos aplican) . (916) 845-6500
Para preguntas sobre impuestos federales,
llame el IRS al (800) 829-1040

Automated Toll-Free Phone Service

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal tax forms and publications;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the

United States (800) 338-0505

Call from outside the

United States (916) 845-6500
(not toll-free)

Order Forms and Publications

If your current address is on file, you can order California tax forms for the current and previous two years. You can also order current year federal tax booklets. See the following list of forms and follow the instructions for ordering forms on the previous page.

Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return Form 540A, Resident Income Tax Return
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments: FTB 3885A, Depreciation & Amortization Adjustments
- Schedule D, California Capital Gain or Loss Adjustment
- 969 Large Print Resident Booklet
- 970 Resident Booklet on Cassette
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distributions
- 911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet: Long and Short Form 540NR, Nonresident or Part-Year Resident Income Tax Return
- 917 Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresident or Part-Year Residents
- 933 FTB 3504, Long-Term Care Credit
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 937 FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals

- 972 FTB 3520, Power of Attorney Form and FTB Pub. 1144, Power of Attorney Frequently Asked Questions
- 922 FTB 3525, Substitute for W-2 Wage and Tax Statement
- 923 FTB 3526, Investment Interest Expense Deduction
- 931 FTB 3534, Joint Strike Fighter Credits
- 940 FTB 3540, Credit Carryover Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Children with Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 930 FTB 3803, Parents' Election to Report Child's Interest and Dividends
- 935 FTB 3805D, Net Operating Loss (NOL) Computation and Limitations – Pierce's Disease
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes from Qualified Retirement Plans
- 926 FTB 3805V, Net Operating Loss (NOL) — Individuals
- 901 FTB 3805Z, Enterprise Zone Businesses
- 927 FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
- 919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines
- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights
- 941 FTB Pub. 1031, Guidelines for Determining Resident Status
- 942 FTB Pub. 1032, Tax Information for Military Personnel
- 951 FTB Pub. 1051A, Guidelines for Married Filing Separate Returns
- 934 FTB Pub. 1540, California Head of Household Filing Status Information

Code Federal Tax Forms

- 902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet

Current Year Refund Information

If you file by mail, you should wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

(Keep This Booklet For Future Use)

Balance Due and Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general tax information, and enter the 3-digit question code.

Code Filing Assistance:

- 100 Do I need to file a return?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 113 What is the Teacher Retention Credit?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal return?
- 209 I lived in California for part of the year. Do I have to file a return?
- 210 I did not live in California. Do I have to file a return?
- 215 Who qualifies me to use the head of household filing status?
- 222 How much can I deduct for vehicle license fees?

Penalties

- 403 What is the estimate penalty rate?

Notices And Bills

- 503 How do I file a protest against a Notice of Proposed Assessment?
- 506 How can I get information about my Form 1099-G?

Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?

Miscellaneous

- 611 What address do I send my payment to?
- 619 How do I report a change of address?