

California Resident Income Tax Return 1998

FORM

540

Fiscal year filers only: Enter month of year end: month _____ year 1999.

Step 1

Place label here or print

Name and Address

Your first name	Initial	Last name	Do Not Write In These Spaces
If joint return, spouse's first name	Initial	Last name	
Present home address — number and street including PO Box or rural route			Apt. no.
City, town or post office		State	ZIP Code

Step 1a

SSN

Your social security number

If joint return, spouse's social security number

IMPORTANT:

Your social security number is required.

Step 2

Filing Status

Check only one.

- 1 Single
- 2 Married filing joint return (even if only one spouse had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here _____
- 4 Head of household (with qualifying person) STOP. See instructions.
- 5 Qualifying widow(er) with dependent child. Enter year spouse died 19 _____

Step 3

Exemptions

Attach check or money order here.

- 6 If your parent (or someone else), can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, check here ● 6
 - 7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7
 - 8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. 8
 - 9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2. ● 9
 - 10 Add line 7 through line 9. 10
 - 11 Dependents: Enter name and relationship. Do not include yourself or your spouse. _____
- Enter the total number of dependents 11

Step 4

Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

- 12 State wages from your Form(s) W-2, box 17. ● 12
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18; Form 1040EZ, line 4 or TeleFile Tax Record, line H 13 _____
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 33, column B ● 14 _____
Caution: If the amount on Schedule CA (540), line 33, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15 _____
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540), line 33, column C is a negative number, see instructions.
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17 _____
- 18 Enter the larger of:

{	Your California itemized deductions from Schedule CA (540), line 40; OR	}	<ul style="list-style-type: none"> ● Married filing joint, Head of household, or Qualifying widow(er) . . . \$5,284 ● Single or Married filing separate \$2,642
	Your California standard deduction shown below for your filing status:		
	(Dependent of someone else and checked box on line 6. . . . See instructions)		

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

Step 5

Tax

- 20 Tax. Check if from Tax Table Tax Rate Schedule FTB 3800 or FTB 3803 ● 20 _____
Caution: If under age 14 and you have more than \$1,400 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. **Caution:** See the line 21 instructions before making an entry on this line. Check if from Flowchart Federal AGI limit or California TMT limit ● 21 _____
- 22 Subtract line 21 from line 20. If less than zero, enter -0- 22 _____
- 23 Tax. Check if from Schedule G-1, Tax on Lump-Sum Distributions; and form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 23 _____
- 24 Add line 22 and line 23. Continue to Side 2 24 _____

Step 6

25 Amount from Side 1, line 24 25
Special Credits and Nonrefundable Renter's Credit
28 Enter credit name code no. and amount 28
29 Enter credit name code no. and amount 29
30 To claim more than two credits, see instructions 30
31 Nonrefundable renter's credit. See instructions for "Step 6" 31
33 Add line 28 through line 31. These are your total credits 33
34 Subtract line 33 from line 25. If less than zero, enter -0- 34

Step 7

35 Alternative minimum tax. Attach Schedule P (540) 35
Other Taxes
36 Other taxes and credit recapture. See instructions 36
37 Add line 34 through line 36. This is your total tax 37

Step 8

38 California income tax withheld. Enter total from your 1998 Form(s) W-2,
W-2G, 1099-MISC and 1099-R. Also attach the form(s) to Side 1 38
39 1998 CA estimated tax and amount applied from your 1997 return.
Include the amount from form FTB 3519 or Schedule K-1 (541) 39
41 Did either you or your spouse receive more than \$31,767 in wages
in 1998? Yes. See instructions. No. Go to line 42 41
42 Add line 38 through line 41. These are your total payments 42

Step 9

43 Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42. 43
Overpaid Tax or Tax Due
44 Amount of line 43 you want applied to your 1999 estimated tax 44
45 Overpaid tax available this year. Subtract line 44 from line 43. 45
46 Tax due. If line 42 is less than line 37, subtract line 42 from line 37. 46

Step 10

47 Contribution to California Seniors Special Fund. See instructions 47
You may make a contribution of \$1 or more to:
48 Alzheimer's Disease/Related Disorders Fund 48 00
49 California Fund for Senior Citizens 49 00
50 Rare and Endangered Species Preservation Program 50 00
51 State Children's Trust Fund for the Prevention of Child Abuse 51 00
52 California Breast Cancer Research Fund 52 00
53 California Firefighters' Memorial Fund 53 00
54 California Public School Library Protection Fund 54 00
55 D.A.R.E. California (Drug Abuse Resistance Education) Fund 55 00
56 California Military Museum Fund 56 00
57 California Mexican American Veterans' Memorial 57 00
58 Emergency Food Assistance Program Fund 58 00
59 Add line 47 through line 58. These are your total contributions 59

Step 11

60 REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 ■ 60
61 AMOUNT YOU OWE. Add line 46 and line 59. Make a check/money order payable
to "Franchise Tax Board" for the full amount. Write your social security number
and "1998 Form 540" on it. Attach it to the front of your Form 540 and mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . ■ 61

Step 12

62 Interest, late return penalties and late payment penalties. 62
Interest and Penalties
63 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here 63
64 If you do not need California income tax forms mailed to you next year, check here 64

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Sign Here

It is unlawful to forge a spouse's signature.

Your signature X Daytime phone number ()
Spouse's signature (if filing joint, both must sign) X Date
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid preparer's SSN/FEIN
Firm's name (or yours if self-employed) Firm's address