

Caution: DRAFT FORM

This is an advance draft copy of a California tax form. It is subject to change and FTB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our website at www.ftb.ca.gov/forms/drafts/index.html.

California Resident Income Tax Return 2009

540 C1 Side 1

Fiscal year filers only: Enter month of year end: month _____ year 2010.

Your first name	Initial	Last name	Your SSN or ITIN	P AC A R RP
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste. no. PBA Code	
City (If you have a foreign address, see page 9)			State ZIP Code	
Prior Name	If you filed your 2008 tax return under a different last name, write the last name only from the 2008 tax return. <input checked="" type="radio"/> Taxpayer <input type="radio"/> Spouse/RDP			

Filing Status

1 Single

2 Married/RDP filing jointly. (see page 3)

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 Head of household (with qualifying person). (see page 3)

5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____

If your California filing status is different from your federal filing status, fill in the circle here

6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle here (see page 9) 6

Exemptions

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

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2, in the box. If you filled in the circle on line 6, see page 9. 7 X \$98 = \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$98 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$98 = \$

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** _____

Total dependent exemptions 10 X \$98 = \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 11 \$

Taxable Income

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

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 13 00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B 14 00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 11). 15 00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C 16 00

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

18 Enter the **larger of:** { Your California **itemized deductions** from Schedule CA (540), line 44; **OR** Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately. \$3,637
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,274
 If the circle on line 6 is filled in, STOP. (see page 11) 18 00

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

Tax

31 Tax. Fill in the circle if from: Tax Table Tax Rate Schedule FTB 3800 FTB 3803. 31 00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$160,739, see page 13. . . . 32 00

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

34 Tax (see page 13). Fill in the circle if from: Schedule G-1 FTB 5870A. 34 00

35 Add line 33 and line 34. 35 00

Your name: _____ Your SSN or ITIN: _____

40 Enter the amount from Side 1, line 35 40 | 00

Special Credits

41 New jobs credit, amount generated
(see page XX) ● 41 | 00

42 New jobs credit, amount claimed (see page XX) ● 42 | 00

43 Enter credit name _____ code no _____
and amount ▶ 43 | 00

44 Enter credit name _____ code no _____
and amount ▶ 44 | 00

45 To claim more than two credits (see page 14) ● 45 | 00

46 Nonrefundable renter's credit (see page 14) ● 46 | 00

47 Add line 42 through line 46. These are your total credits 47 | 00

48 Subtract line 47 from line 40. If less than zero, enter -0- 48 | 00

Other Taxes

61 Alternative minimum tax. Attach Schedule P (540) ● 61 | 00

62 Mental Health Services Tax (see page 15) ● 62 | 00

63 Other taxes and credit recapture (see page 15) ● 63 | 00

64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 | 00

71 California income tax withheld (see page 15) ● 71 | 00

72 2009 CA estimated tax and other payments (see page 15) ● 72 | 00

73 Real estate and other withholding (see page 15) ● 73 | 00

74 Excess SDI (or VPDI) withheld. To see if you qualify (see page 15) ● 74 | 00

Child and Dependent Care Expenses Credit (see page 16). Attach form FTB 3506.

Payments

75 Qualifying person's social security number ● 75 | -

76 Qualifying person's social security number ● 76 | -

77 Enter the amount from form FTB 3506, Part III, line 8 ● 77 | 00

78 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 ● 78 | 00

79 Add line 71, line 72, line 73, line 74, and line 78. These are your total payments (see page 16) 79 | 00

Overpaid Tax/
Tax Due

91 Overpaid tax. If line 79 is more than line 64, subtract line 64 from line 79 91 | 00

92 Amount of line 91 you want applied to your 2010 estimated tax ● 92 | 00

93 Overpaid tax available this year. Subtract line 92 from line 91 ● 93 | 00

94 Tax due. If line 79 is less than line 64, subtract line 79 from line 64 94 | 00

Use Tax

95 Use Tax. **This is not a total line** (see page 16) ● 95 | 00

Your name: _____ Your SSN or ITIN: _____

	Code	Amount
California Seniors Special Fund. See instructions, (see page 60)	● 400	00
Alzheimer's Disease/Related Disorders Fund	● 401	00
California Fund for Senior Citizens	● 402	00
Rare and Endangered Species Preservation Program	● 403	00
State Children's Trust Fund for the Prevention of Child Abuse	● 404	00
California Breast Cancer Research Fund	● 405	00
California Firefighters' Memorial Fund	● 406	00
Emergency Food for Families Fund	● 407	00
California Peace Officer Memorial Foundation Fund	● 408	00
California Military Family Relief Fund	● 409	00
California Sea Otter Fund	● 410	00
California Ovarian Cancer Research Fund	● 411	00
Municipal Shelter Spay-Neuter Fund	● 412	00
California Cancer Research Fund	● 413	00
ALS/Lou Gehrig's Disease Research Fund	● 414	00
110 Add code 400 through code 414. This is your total contribution	● 110	00

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110 (see page 17). **Do not send cash.**
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● 111 00
 Pay online – Go to **ftb.ca.gov** and search for **web pay**.

112 Interest, late return penalties, and late payment penalties **112** 00
113 Underpayment of estimated tax. Fill in circle: FTB 5805 attached FTB 5805F attached ● 113 00
114 Total amount due (see page 18). Enclose, but **do not** staple, any payment **114** 00

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93 (see page 18).
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ● 115 00
 Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 18).
 Have you verified the routing and account numbers? **Use whole dollars only.**
 All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:
 Checking _____
 Savings _____
 ● Routing number ● Type ● Account number ● **116** Direct deposit amount
 The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
 Checking _____
 Savings _____
 ● Routing number ● Type ● Account number ● **117** Direct deposit amount

IMPORTANT: See the 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.

Sign Here
 It is unlawful to forge a spouse's/RDP's signature.
 Joint return? (see page 19)

Your signature _____ Spouse's/RDP's signature (if a joint return, both must sign) _____ Date _____
 Daytime phone number (optional) (____) _____
 Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____
 Firm's name (or yours, if self-employed) _____ Firm's address _____
 Paid preparer's SSN/PTIN _____
 FEIN _____
 Do you want to allow another person to discuss this return with us (see page 19)? ● Yes No
 (____) _____
 Print Third Party Designee's Name _____ Telephone Number _____