

Four empty boxes for tax year entry

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end _____ year _____. BE SURE TO COMPLETE AND SIGN SIDE 2

Personal information fields: Your first name, Last name, Initial, Your SSN or ITIN, Spouse's/RDP's SSN or ITIN, Address, City, State, ZIP Code.

- a Have you been advised that your original federal tax return has been, is being, or will be audited?
b Filing status claimed: Single, Married/RDP filing jointly, Married/RDP filing separately, Head of household, Qualifying widow(er)
c If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, fill in this circle
d If claiming head of household, enter name and relationship of qualifying person on:

If amending Form 540NR, see General Information D. If amending Forms 540 2EZ, 540, or 540A, see the instructions for lines 1 through 6. All filers: Explain changes on Side 2 and attach your supporting documents.

Table with 3 columns: A. As originally reported/adjusted by the FTB, B. Net change Explain on Side 2, Part II, line 5, C. Correct amount. Rows 1-21 covering income, adjustments, taxes, and credits.

Summary lines 22-26: Total tax paid, Total payments. Includes checkboxes for 22, 23, 24 \$.

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

Your name:

Your SSN or ITIN:

26a Enter the amount from Side 1, line 26 **26a**

27 Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions **27**

28 Subtract line 27 from line 26a. If line 27 is more than line 26a, see instructions **28**

29 Use tax payments as shown on original tax return. See instructions **29**

30 Voluntary contributions as shown on original tax return. See instructions **30**

31 Subtract line 29 and line 30 from line 28 **31**

32 AMOUNT YOU OWE. If line 16, column C is more than line 31, enter the difference and see instructions **32** **00**

33 Penalties/Interest. See instructions: **Penalties 33a** **Interest 33b** **33c**

34 REFUND. If line 16, column C is less than line 31, enter the difference. See instructions **34** **00**

Part I Nonresidents or Part-Year Residents Only

Taxable years 2003 and after, enter amounts from your revised Short or Long Form 540NR. Your amended tax return cannot be processed without this information. For **all taxable years** attach your revised Short or Long Form 540NR and Schedule CA (540NR).

1 Exemption amount from Short or Long Form 540NR, line 11 **1**

2 Federal adjusted gross income from Short or Long Form 540NR, line 13 **2**

3 Adjusted gross income from all sources from Short or Long Form 540NR, line 17 **3**

4 Itemized deductions or standard deduction from Short or Long Form 540NR, line 18 **4**

5 California adjusted gross income from Short or Long Form 540NR, line 32 **5**

6 Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 41 **6**

7 Special credits (from Long Form 540NR, lines 58, 59, or 60) and nonrefundable renter's credit from Short and Long Form 540NR, line 61 (Combine) **7**

8 Alternative minimum tax from Long Form 540NR, line 71 **8**

9 Mental Health Services Tax (taxable years 2005 and after) from Long Form 540NR, line 72 **9**

10 Other taxes and credit recapture from Long Form 540NR, line 73 **10**

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns. _____

2 Are you filing this Form 540X to report a final federal determination? Yes No
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

3 Have you been advised that your original California tax return has been, is being, or will be audited? Yes No

4 Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 Explanation and Attachments. Explain your changes below. Attach a separate sheet if needed (see instructions).
Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.
- List of supporting documents you have attached.

Attach:

- Revised California tax return including all forms and schedules.
- Include federal schedules if you made a change to your federal tax return.
- Documents supporting each change, such as corrected W-2s, 1099s, K-1s, escrow statements, court documents, contracts, etc.

Be sure to include your name and SSN or ITIN on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

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

Under penalties of perjury, I declare that I have filed an original tax return and that I have examined this amended tax return including accompanying schedules and statements and to the best of my knowledge and belief, this amended tax return is true, correct, and complete.

Your signature _____ Spouse's/RDP's signature (if filing jointly, both must sign) _____ Daytime phone number (optional) (_____) _____

X _____ X _____ Date _____

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

Firm's name (or yours if self-employed) _____ Firm's address _____ FEIN

Where to File Form 540X

Do not file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund.

If you are due a refund, have no amount due, or paid electronically, mail your tax return to

If you owe, mail your return and check or money order to:

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001