

Grid for tax year

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, SSN or ITIN, Spouse's/RDP's SSN or ITIN, Address, City, State, ZIP Code.

- a Have you been advised that your original federal return has been, is being, or will be audited?
b Filing status claimed. On original return Single Married/RDP filing jointly Married/RDP filing separately Head of household Qualifying widow(er)
On this return 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: Original return Amended return

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 1-6 detailing California adjustments and taxable income.

Table with 3 columns: A, B, C. Rows 7-21 detailing tax calculations, exemptions, and credits.

Final calculation rows 22-26: Total tax paid, Total payments.

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:

27	Overpaid tax, if any, as shown on original return or as previously adjusted by the FTB. See instructions	■ 27	_____
28	Subtract line 27 from line 26. If line 27 is more than line 26, see instructions.	28	_____
29	Use tax payments as shown on original return. See instructions.	● 29	_____
30	Voluntary contributions as shown on original 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	_____
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	_____

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 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 21	5	_____
6	Tax from Schedule G-1 and form FTB 5870A from Long Form 540NR, line 26	6	_____
7	Special credits (from Long Form 540NR, lines 32, 33, or 34) and nonrefundable renter's credit from Short and Long Form 540NR, line 35 (Combine)	7	_____
8	Alternative minimum tax from Long Form 540NR, line 39	8	_____
9	Mental Health Services Tax (tax years 2005 and after) from Long Form 540NR, line 40	9	_____
10	Other taxes and credit recapture from Long Form 540NR, line 41	10	_____

Part II Explanation of Changes

- Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns. _____
- If you filled in the circle for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? Yes No
 - If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? Yes No
 - If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination?
Date _____ Tax change amount _____
- Have you been advised that your original California return has been, is being, or will be audited? Yes No
- Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E Yes No
- Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number or individual taxpayer identification number 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 return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended 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	() _____
Paid preparer's signature (<i>declaration of preparer is based on all information of which preparer has any knowledge</i>)	Date	Paid preparer's SSN/PTIN
_____	_____	● _____
Firm's name (or yours if self-employed)	Firm's address	FEIN
_____	_____	● _____

Where to File Form 540X

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

If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**

If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**