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# California Explanation of Amended Return Changes



# X

Attach this schedule to amended Form 540, Form 540 2EZ, or Long or Short Form 540NR

Name(s) as shown on amended tax return

Your SSN or ITIN

### Part I Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return . . . . .	<input checked="" type="radio"/> 1	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . . .	<input checked="" type="radio"/> 2	00
3	Add line 1 and line 2 . . . . .	<input checked="" type="radio"/> 3	00
4	Enter the refund, as shown on the amended tax return. See instructions . . . . .	<input checked="" type="radio"/> 4	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest . . . . .	<input checked="" type="radio"/> 5	00
6	Add line 4 and line 5 . . . . .	<input checked="" type="radio"/> 6	00
7	<b>AMOUNT YOU OWE.</b> If line 3 is more than line 6, subtract line 6 from line 3. See instructions. . . . .	<input checked="" type="radio"/> 7	00
8	Penalties/Interest. See instructions: <b>Penalties 8a</b> _____ <b>Interest 8b</b> _____	<input checked="" type="radio"/> 8c	00
9	<b>REFUND.</b> If line 6 is more than line 3, subtract line 3 from line 6. See instructions. . . . .	<input checked="" type="radio"/> 9	00

### Part II Reason(s) for Amending

1 Check all that apply:

- |                                    |  |                                    |   |                                    |  |
|------------------------------------|--|------------------------------------|---|------------------------------------|--|
| <input checked="" type="radio"/> a | <input type="checkbox"/> Protective claim for refund           | <input checked="" type="radio"/> f | <input type="checkbox"/> NOL carryback            | <input checked="" type="radio"/> k | <input type="checkbox"/> Military HR 100 |
| <input checked="" type="radio"/> b | <input type="checkbox"/> Reservation source income adjustments | <input checked="" type="radio"/> g | <input type="checkbox"/> Error on original return | <input checked="" type="radio"/> l | <input type="checkbox"/> Informal claim  |
| <input checked="" type="radio"/> c | <input type="checkbox"/> Pass-through entity adjustments       | <input checked="" type="radio"/> h | <input type="checkbox"/> Credit adjustment        | <input checked="" type="radio"/> m | <input type="checkbox"/> Other           |
| <input checked="" type="radio"/> d | <input type="checkbox"/> Federal audit and/or adjustments      | <input checked="" type="radio"/> i | <input type="checkbox"/> Earned income tax credit |                                    |  |
| <input checked="" type="radio"/> e | <input type="checkbox"/> FTB audit contact                     | <input checked="" type="radio"/> j | <input type="checkbox"/> Disaster Loss            |                                    |  |

2 If you checked boxes a, b, c, d, m or multiple boxes, provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

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# 2017 Instructions for Schedule X

## California Explanation of Amended Return Changes

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

### What's New

**Schedule X, California Explanation of Amended Return Changes** – For taxable years beginning on or after January 1, 2017, the Schedule X has replaced Form 540X, Amended Individual Income Tax Return. For additional information, see Instructions for Filing Amended Returns in the personal income tax booklets.

### General Information

#### Purpose

If you are an individual filing an amended personal income tax return, use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending.

Attach Schedule X to your amended tax return.

### Specific Line Instructions

#### Part I

##### Line 1 – Amount You Owe

Enter the **Amount you owe** from your amended tax return.

##### Line 2 – Overpaid Tax

Enter the overpaid tax (**refund + amount applied to your estimated tax, if any**) from your original tax return. If the FTB changed your original tax return and the result was an additional overpayment of tax, also include the amount on line 2. **Do not** include any interest you received on any refund.

##### Line 4 – Refund

Enter the **Refund** from your amended tax return.

##### Line 5 – Tax Paid with Original Tax Return

Enter the amount actually paid with your original tax return. Also, include any additional payments of tax made after the original tax return was filed. **Do not** include payments of interest or penalties.

##### Line 7 – Amount You Owe

Pay online with Web Pay. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

You may also pay by credit card. Call 800.272.9829 or go to the Official Payments Corp's website at [officialpayments.com](http://officialpayments.com) and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for this service.

Or, if you are not required to remit all your payments electronically, make a check or money order payable to the "Franchise Tax Board" for the full amount you owe. Write your social security number (SSN) or individual taxpayer identification number (ITIN) and the taxable year you are amending. Enclose, but **do not** staple, your check or money order to your amended tax return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Mail your amended tax return and attached Schedule X to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

##### Line 8a – Penalties

If you are including penalties with your payment, enter the amount of penalties on line 8a. Also, attach a statement to your tax return that shows the following information for each type of penalty included on line 8a: type of penalty (description); the Internal Revenue Code (IRC) or California Revenue & Taxation Code (R&TC) section that provides for assessment of the penalty (if possible); and a schedule showing how you computed the penalty.

##### Line 8b – Interest

If you owe additional tax (line 7) and are including interest with your payment, enter the interest on line 8b. If you do not include interest with your payment or include only a portion of it, the FTB will figure the interest and bill you for it.

##### Line 8c – Total Interest and Penalties

Enter the total of line 8a and line 8b.

##### Line 9 – Refund

If you are entitled to a refund greater than the amount claimed or allowed on your original tax return, your Schedule X should show only the additional amount due to you. This amount will be refunded separately from the amount allowed on your original tax return. The FTB will figure any interest owed to you and include it in your refund.

- If you have a refund on line 9 and want to apply it to your 2018 estimated tax, go to Part II, line 1 and check box m, Other, and write the amount you want to apply on Part II, line 2.

Mail your amended tax return and attached Schedule X to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

Even after you receive a refund check, the FTB may request additional information to substantiate your claim.

#### Part II

##### Reason(s) for Amending

If you checked boxes a, b, c, d, m or multiple boxes, provide further explanation on line 2. Explain each change separately and in detail. Include:

- Item being changed.
- Reason the change was needed. Include in your explanation the documents you have attached to support the changes made.

Attach to amended tax return:

- Federal schedules if you made a change to your federal tax return.
- Documents supporting each change, such as corrected form(s) W-2 or 1099, schedule(s) K-1, escrow statements, court documents, contracts, etc.

Your refund may be denied or delayed if you did not explain in sufficient detail the changes made or did not attach the supporting documents and revised forms. Attach additional pages if needed to provide a clear, detailed explanation. Be sure to include your name and SSN or ITIN on each attachment.