

tax from the tax table or tax rate schedules and enter the result on Form 540, line 31. Attach form(s) FTB 3803 to your tax return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to ftb.ca.gov/tax-rates.



CalFile or e-file and you won't have to do the math. Go to ftb.ca.gov and search for **efile**.

Line 32 – Exemption Credits

Exemption credits reduce your tax. If your federal AGI on line 13 is more than the amount shown below for your filing status, your credits will be limited.

For purposes of computing limitations based upon AGI, RDPs recalculate their AGI using a federal pro forma Form 1040 or Form 1040-SR, or California RDP Adjustments Worksheet (located in FTB Pub. 737). If your recalculated federal AGI is more than the amount shown below for your filing status, your credits will be limited.

If your filing status is: **Is Form 540, line 13 more than:**

Single or married/RDP filing separately	\$229,908
Married/RDP filing jointly or qualifying surviving spouse/RDP	...	\$459,821
Head of household	\$344,867

- Yes** Complete the AGI Limitation Worksheet that follows.
- No** Follow the instructions on Form 540, line 32.

AGI Limitation Worksheet	
Use whole dollars only.	
a	Enter the amount from Form 540, line 13 a _____
b	Enter the amount for your filing status on line b: <ul style="list-style-type: none"> • Single or married/RDP filing separately . . . \$229,908 • Married/RDP filing jointly or qualifying surviving spouse/RDP \$459,821 • Head of household \$344,867
c	Subtract line b from line a c _____
d	Divide line c by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number. d _____
e	Multiply line d by \$6 e _____
f	Add the numbers from the boxes on Form 540, lines 7, 8, and 9 (not the dollar amounts) f _____
g	Multiply line e by line f. g _____
h	Add the total dollar amount from Form 540, lines 7, 8, and 9. h _____
i	Subtract line g from line h. If zero or less, enter -0- i _____
j	Enter the number from the box on Form 540, line 10 (not the dollar amount) j _____
k	Multiply line e by line j. k _____
l	Enter the dollar amount from Form 540, line 10. l _____
m	Subtract line k from line l. If zero or less, enter -0- m _____
n	Add line i and line m. Enter the result here and on Form 540, line 32. n _____

Line 34 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2022 and you were born before January 2, 1936, get California Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.

To get these forms Order Forms and Publications.”

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540. The Credit Chart included in this booklet describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any special credits, go to line 40 and line 46 to see if you qualify for the Nonrefundable Child and Dependent Care Expenses Credit or the Nonrefundable Renter's Credit.

<p>Box A – Did you complete federal Schedule C, D, E, or F and claim or receive any of the following (Note: If your business gross receipts are less than \$1,000,000 from all trades or businesses, you do not have to report alternative minimum tax (AMT). For more information, see line 61 instructions.):</p> <ul style="list-style-type: none"> • Accelerated depreciation in excess of straight-line • Intangible drilling costs • Depletion • Circulation expenditures • Research and experimental expenditures • Mining exploration/development costs • Amortization of pollution control facilities • Income/loss from tax shelter farm activities • Income/loss from passive activities • Income from long-term contracts using the percentage of completion method • Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541) <p>Yes Get and complete Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents. See “Order Forms and Publications.”</p> <p>No Go to Box B.</p>

<p>Box B – Did you claim or receive any of the following:</p> <ul style="list-style-type: none"> • Investment interest expense • Income from incentive stock options in excess of the amount reported on your tax return • Income from installment sales of certain property <p>Yes Get and complete Schedule P (540). See “Order Forms and Publications.”</p> <p>No Go to Box C.</p>

<p>Box C – If your filing status is: Is Form 540, line 17 more than:</p> <table border="0" style="width: 100%;"> <tr> <td>Single or head of household.</td> <td>\$317,062</td> </tr> <tr> <td>Married/RDP filing jointly or qualifying surviving spouse/RDP.</td> <td>\$422,750</td> </tr> <tr> <td>Married/RDP filing separately.</td> <td>\$211,371</td> </tr> </table> <p>Yes Get and complete Schedule P (540). See “Order Forms and Publications.”</p> <p>No Your credits are not limited. Go to the instructions for line 40.</p>	Single or head of household.	\$317,062	Married/RDP filing jointly or qualifying surviving spouse/RDP.	\$422,750	Married/RDP filing separately.	\$211,371
Single or head of household.	\$317,062					
Married/RDP filing jointly or qualifying surviving spouse/RDP.	\$422,750					
Married/RDP filing separately.	\$211,371					

Line 40 – Nonrefundable Child and Dependent Care Expenses Credit — Code 232

Claim this credit if you paid someone to care for your qualifying child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. The care must be provided in California. To claim this credit, your federal AGI must be \$100,000 or less and you must complete and attach form FTB 3506, Child and Dependent Care Expenses Credit.