

1989

California Long Tax Form

540

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning 1989, ending 19. Do Not Use These Spaces. P, M, A, R, E.

Step 2 Filing Status

Check only one

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security number above and name here.
4 Head of household. Enter name and relationship of qualifying person. Do not claim this person as a dependent.
5 Qualifying widow(er) with dependent child. Enter year spouse died 19

Step 3 Exemptions

- 6 If someone (such as your parent) can claim you as a dependent on his or her tax return, check here, skip lines 7 through 10 and enter -0- on line 11
7 Personal: If you checked box 1 or 3 above, enter \$55. If you checked box 2, 4 or 5, enter \$110
8 Blind: If you or your spouse is visually impaired, enter \$55. If both are visually impaired, enter \$110
9 Senior: If you or your spouse is 65 or older, enter \$55. If both are 65 or older, enter \$110
10 Dependents: Enter name and relationship. Do not include yourself, spouse or person listed in Step 2 above.
11 Total exemption credits. Add lines 7 through 10. Enter here and on line 20 below

Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G, W-2P and 1099-R here

- 12a State wages from your W-2 form, box 18
12b Federal adjusted gross income from line 31 of your Form 1040, line 13 of your Form 1040A, or line 3 of your Form 1040EZ
13 California adjustments - subtractions. Enter amount from Schedule CA, line 15
14 Subtract line 13 from line 12b. If less than zero, enter the result in brackets. See instructions
15 California adjustments - additions. Enter amount from Schedule CA, line 23
16 California adjusted gross income. Combine line 14 and line 15. If \$20,900 or less, see instructions
17 Enter the larger of: Your standard deduction (see instructions), OR Your itemized deductions (from Schedule CA, line 28).
18 Taxable income. Subtract line 17 from line 16. If less than zero, enter zero

Step 5 Tax

Attach check or money order here

- 19 Enter tax. Check if from Tax Table, FTB 3800 or FTB 3803
20 Exemption credits. Enter amount from line 11 above
21a Subtract line 20 from line 19. If less than zero, enter zero
21b Tax from Schedule G-1, line 23
22a Add line 21a and line 21b. Continue to Side 2

Step 6
Credits

22b	Amount from Side 1, line 22a	.....	22b	_____
23	Credit for child and dependent care expenses. See instructions	..... ●	23	_____
24	Credit for taxpayers with military income. See instructions	..... ●	24	_____
25	Enter credit name _____ code no. _____ and amount	..... ◆	25	_____
26	Enter credit name _____ code no. _____ and amount	..... ◆	26	_____
27	To claim more than two credits, see instructions	..... ●	27	_____
28	Credit for taxpayers with limited income. See instructions	..... ●	28	_____
29	Total credits. Add lines 23 through 28	.....	29	_____
30	Subtract line 29 from line 22b. If less than zero, enter zero	.....	30	_____

Step 7
Other Taxes

31	Alternative minimum tax. Attach Schedule P (540)	..... ●	31	_____
32	Tax on an IRA or a qualified retirement plan. Attach form FTB 3805P	..... ●	32	_____
33	Total tax. Add lines 30 through 32	..... ●	33	_____

Step 8
Payments

34	California income tax withheld. Enter total from your 1989 W-2 and 1099-R forms	■	34	_____
35	1989 California estimated tax and amount applied from 1988 return. Include amount paid with any extension request (form FTB 3502)	■	35	_____
36	Renter's credit. Enter amount from Schedule H (540), line 9	■	36	_____
37	Excess California SDI withheld. See instructions	■	37	_____
38	Total payments. Add lines 34 through 37	.....	38	_____

Step 9
Overpaid Tax or Tax Due

39	Overpaid tax. If line 38 is larger than line 33, subtract line 33 from line 38.	.....	39	_____
40	Amount of line 39 to be applied to your 1990 estimated tax	■	40	_____
41	Amount of overpaid tax available this year. Subtract line 40 from line 39	■	41	_____
42	Tax due. If line 33 is larger than line 38, subtract line 38 from line 33	.....	42	_____

Step 10
Voluntary Contributions

You may make a contribution of \$1 or more to:

43	Alzheimer's Disease/Related Disorders Fund	..... ●	43	_____
44	California Fund for Senior Citizens	..... ●	44	_____
45	Rare and Endangered Species Preservation Program	..... ●	45	_____
46	State Children's Trust Fund for the Prevention of Child Abuse	..... ●	46	_____
47	United States Olympic Committee Fund	..... ●	47	_____
48	Vietnam Veterans Memorial Fund	..... ●	48	_____
California Election } 49 Your political party _____ amount (\$25 max) ▶		.....	49	_____
Campaign Fund } 50 Spouse's political party _____ amount (\$25 max) ▶		.....	50	_____
51	Total contributions. Add lines 43 through 50	..... ●	51	_____

Step 11
Refund or Amount You Owe

52	REFUND OR NO AMOUNT DUE. Subtract line 51 from line 41. Mail your return to: Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0000	..... ■	52	_____
53	AMOUNT YOU OWE. Add line 42 and line 51. Attach check or money order for full amount payable to "Franchise Tax Board." Write your social security number and "1989 Form 540" on it. Mail it with your return to: Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001	..... ■	53	_____

Step 12
Penalties and Interest

54	Late return and late payment penalties and interest	.....	54	_____
55	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check box at right <input type="checkbox"/> ●	55	_____
56	To reduce State printing costs, if you and your tax preparer do not need California income tax forms and instructions mailed to you next year, check box at right ● <input type="checkbox"/>	56	_____

Step 13
Sign Your Return

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules. 5

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.

Your signature	Spouse's signature (if filing jointly, both must sign)	Date
X	X	
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)		Preparer's SSN/FEIN
Firm's name (or yours if self-employed)		Firm's address

California Tax Table

To Find Your Tax:

1. Find the amount of your taxable income on line 16 of Form 540A or 18 of Form 540.
2. Read down the column titled "If Your Taxable Income Is . . ." Find the amounts which apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax which applies to your filing status.

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1	\$50	\$0	\$0	\$0	\$6,451	\$6,550	\$90	\$65	\$65	\$12,951	\$13,050	\$289	\$180	\$180
\$51	\$150	\$1	\$1	\$1	\$6,551	\$6,650	\$92	\$66	\$66	\$13,051	\$13,150	\$293	\$182	\$182
\$151	\$250	\$2	\$2	\$2	\$6,651	\$6,750	\$94	\$67	\$67	\$13,151	\$13,250	\$297	\$184	\$184
\$251	\$350	\$3	\$3	\$3	\$6,751	\$6,850	\$96	\$68	\$68	\$13,251	\$13,350	\$301	\$186	\$186
\$351	\$450	\$4	\$4	\$4	\$6,851	\$6,950	\$98	\$69	\$69	\$13,351	\$13,450	\$305	\$188	\$188
\$451	\$550	\$5	\$5	\$5	\$6,951	\$7,050	\$100	\$70	\$70	\$13,451	\$13,550	\$309	\$190	\$190
\$551	\$650	\$6	\$6	\$6	\$7,051	\$7,150	\$102	\$71	\$71	\$13,551	\$13,650	\$313	\$192	\$192
\$651	\$750	\$7	\$7	\$7	\$7,151	\$7,250	\$104	\$72	\$72	\$13,651	\$13,750	\$317	\$194	\$194
\$751	\$850	\$8	\$8	\$8	\$7,251	\$7,350	\$106	\$73	\$73	\$13,751	\$13,850	\$321	\$196	\$196
\$851	\$950	\$9	\$9	\$9	\$7,351	\$7,450	\$108	\$74	\$74	\$13,851	\$13,950	\$325	\$198	\$198
\$951	\$1,050	\$10	\$10	\$10	\$7,451	\$7,550	\$110	\$75	\$75	\$13,951	\$14,050	\$329	\$200	\$200
\$1,051	\$1,150	\$11	\$11	\$11	\$7,551	\$7,650	\$112	\$76	\$76	\$14,051	\$14,150	\$333	\$202	\$202
\$1,151	\$1,250	\$12	\$12	\$12	\$7,651	\$7,750	\$114	\$77	\$77	\$14,151	\$14,250	\$337	\$204	\$204
\$1,251	\$1,350	\$13	\$13	\$13	\$7,751	\$7,850	\$116	\$78	\$78	\$14,251	\$14,350	\$341	\$206	\$206
\$1,351	\$1,450	\$14	\$14	\$14	\$7,851	\$7,950	\$118	\$79	\$79	\$14,351	\$14,450	\$345	\$208	\$208
\$1,451	\$1,550	\$15	\$15	\$15	\$7,951	\$8,050	\$120	\$80	\$80	\$14,451	\$14,550	\$349	\$210	\$210
\$1,551	\$1,650	\$16	\$16	\$16	\$8,051	\$8,150	\$122	\$82	\$82	\$14,551	\$14,650	\$353	\$212	\$212
\$1,651	\$1,750	\$17	\$17	\$17	\$8,151	\$8,250	\$124	\$84	\$84	\$14,651	\$14,750	\$357	\$214	\$214
\$1,751	\$1,850	\$18	\$18	\$18	\$8,251	\$8,350	\$126	\$86	\$86	\$14,751	\$14,850	\$361	\$216	\$216
\$1,851	\$1,950	\$19	\$19	\$19	\$8,351	\$8,450	\$128	\$88	\$88	\$14,851	\$14,950	\$365	\$218	\$218
\$1,951	\$2,050	\$20	\$20	\$20	\$8,451	\$8,550	\$130	\$90	\$90	\$14,951	\$15,050	\$369	\$220	\$220
\$2,051	\$2,150	\$21	\$21	\$21	\$8,551	\$8,650	\$132	\$92	\$92	\$15,051	\$15,150	\$375	\$222	\$222
\$2,151	\$2,250	\$22	\$22	\$22	\$8,651	\$8,750	\$134	\$94	\$94	\$15,151	\$15,250	\$381	\$224	\$224
\$2,251	\$2,350	\$23	\$23	\$23	\$8,751	\$8,850	\$136	\$96	\$96	\$15,251	\$15,350	\$387	\$226	\$226
\$2,351	\$2,450	\$24	\$24	\$24	\$8,851	\$8,950	\$138	\$98	\$98	\$15,351	\$15,450	\$393	\$228	\$228
\$2,451	\$2,550	\$25	\$25	\$25	\$8,951	\$9,050	\$140	\$100	\$100	\$15,451	\$15,550	\$399	\$230	\$230
\$2,551	\$2,650	\$26	\$26	\$26	\$9,051	\$9,150	\$142	\$102	\$102	\$15,551	\$15,650	\$405	\$232	\$232
\$2,651	\$2,750	\$27	\$27	\$27	\$9,151	\$9,250	\$144	\$104	\$104	\$15,651	\$15,750	\$411	\$234	\$234
\$2,751	\$2,850	\$28	\$28	\$28	\$9,251	\$9,350	\$146	\$106	\$106	\$15,751	\$15,850	\$417	\$236	\$236
\$2,851	\$2,950	\$29	\$29	\$29	\$9,351	\$9,450	\$148	\$108	\$108	\$15,851	\$15,950	\$423	\$238	\$238
\$2,951	\$3,050	\$30	\$30	\$30	\$9,451	\$9,550	\$150	\$110	\$110	\$15,951	\$16,050	\$429	\$240	\$240
\$3,051	\$3,150	\$31	\$31	\$31	\$9,551	\$9,650	\$153	\$112	\$112	\$16,051	\$16,150	\$435	\$242	\$242
\$3,151	\$3,250	\$32	\$32	\$32	\$9,651	\$9,750	\$157	\$114	\$114	\$16,151	\$16,250	\$441	\$244	\$244
\$3,251	\$3,350	\$33	\$33	\$33	\$9,751	\$9,850	\$161	\$116	\$116	\$16,251	\$16,350	\$447	\$246	\$246
\$3,351	\$3,450	\$34	\$34	\$34	\$9,851	\$9,950	\$165	\$118	\$118	\$16,351	\$16,450	\$453	\$248	\$248
\$3,451	\$3,550	\$35	\$35	\$35	\$9,951	\$10,050	\$169	\$120	\$120	\$16,451	\$16,550	\$459	\$250	\$250
\$3,551	\$3,650	\$36	\$36	\$36	\$10,051	\$10,150	\$173	\$122	\$122	\$16,551	\$16,650	\$465	\$252	\$252
\$3,651	\$3,750	\$37	\$37	\$37	\$10,151	\$10,250	\$177	\$124	\$124	\$16,651	\$16,750	\$471	\$254	\$254
\$3,751	\$3,850	\$38	\$38	\$38	\$10,251	\$10,350	\$181	\$126	\$126	\$16,751	\$16,850	\$477	\$256	\$256
\$3,851	\$3,950	\$39	\$39	\$39	\$10,351	\$10,450	\$185	\$128	\$128	\$16,851	\$16,950	\$483	\$258	\$258
\$3,951	\$4,050	\$40	\$40	\$40	\$10,451	\$10,550	\$189	\$130	\$130	\$16,951	\$17,050	\$489	\$260	\$260
\$4,051	\$4,150	\$42	\$41	\$41	\$10,551	\$10,650	\$193	\$132	\$132	\$17,051	\$17,150	\$495	\$262	\$262
\$4,151	\$4,250	\$44	\$42	\$42	\$10,651	\$10,750	\$197	\$134	\$134	\$17,151	\$17,250	\$501	\$264	\$264
\$4,251	\$4,350	\$46	\$43	\$43	\$10,751	\$10,850	\$201	\$136	\$136	\$17,251	\$17,350	\$507	\$266	\$266
\$4,351	\$4,450	\$48	\$44	\$44	\$10,851	\$10,950	\$205	\$138	\$138	\$17,351	\$17,450	\$513	\$268	\$268
\$4,451	\$4,550	\$50	\$45	\$45	\$10,951	\$11,050	\$209	\$140	\$140	\$17,451	\$17,550	\$519	\$270	\$270
\$4,551	\$4,650	\$52	\$46	\$46	\$11,051	\$11,150	\$213	\$142	\$142	\$17,551	\$17,650	\$525	\$272	\$272
\$4,651	\$4,750	\$54	\$47	\$47	\$11,151	\$11,250	\$217	\$144	\$144	\$17,651	\$17,750	\$531	\$274	\$274
\$4,751	\$4,850	\$56	\$48	\$48	\$11,251	\$11,350	\$221	\$146	\$146	\$17,751	\$17,850	\$537	\$276	\$276
\$4,851	\$4,950	\$58	\$49	\$49	\$11,351	\$11,450	\$225	\$148	\$148	\$17,851	\$17,950	\$543	\$278	\$278
\$4,951	\$5,050	\$60	\$50	\$50	\$11,451	\$11,550	\$229	\$150	\$150	\$17,951	\$18,050	\$549	\$280	\$280
\$5,051	\$5,150	\$62	\$51	\$51	\$11,551	\$11,650	\$233	\$152	\$152	\$18,051	\$18,150	\$555	\$282	\$282
\$5,151	\$5,250	\$64	\$52	\$52	\$11,651	\$11,750	\$237	\$154	\$154	\$18,151	\$18,250	\$561	\$284	\$284
\$5,251	\$5,350	\$66	\$53	\$53	\$11,751	\$11,850	\$241	\$156	\$156	\$18,251	\$18,350	\$567	\$286	\$286
\$5,351	\$5,450	\$68	\$54	\$54	\$11,851	\$11,950	\$245	\$158	\$158	\$18,351	\$18,450	\$573	\$288	\$288
\$5,451	\$5,550	\$70	\$55	\$55	\$11,951	\$12,050	\$249	\$160	\$160	\$18,451	\$18,550	\$579	\$290	\$290
\$5,551	\$5,650	\$72	\$56	\$56	\$12,051	\$12,150	\$253	\$162	\$162	\$18,551	\$18,650	\$585	\$292	\$292
\$5,651	\$5,750	\$74	\$57	\$57	\$12,151	\$12,250	\$257	\$164	\$164	\$18,651	\$18,750	\$591	\$294	\$294
\$5,751	\$5,850	\$76	\$58	\$58	\$12,251	\$12,350	\$261	\$166	\$166	\$18,751	\$18,850	\$597	\$296	\$296
\$5,851	\$5,950	\$78	\$59	\$59	\$12,351	\$12,450	\$265	\$168	\$168	\$18,851	\$18,950	\$603	\$298	\$298
\$5,951	\$6,050	\$80	\$60	\$60	\$12,451	\$12,550	\$269	\$170	\$170	\$18,951	\$19,050	\$609	\$300	\$300
\$6,051	\$6,150	\$82	\$61	\$61	\$12,551	\$12,650	\$273	\$172	\$172	\$19,051	\$19,150	\$615	\$302	\$302
\$6,151	\$6,250	\$84	\$62	\$62	\$12,651	\$12,750	\$277	\$174	\$174	\$19,151	\$19,250	\$621	\$306	\$306
\$6,251	\$6,350	\$86	\$63	\$63	\$12,751	\$12,850	\$281	\$176	\$176	\$19,251	\$19,350	\$627	\$310	\$310
\$6,351	\$6,450	\$88	\$64	\$64	\$12,851	\$12,950	\$285	\$178	\$178	\$19,351	\$19,450	\$633	\$314	\$314

The tax table is continued on page 43

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$19,451	\$19,550	\$639	\$318	\$319	\$26,451	\$26,550	\$1,173	\$598	\$637	\$33,451	\$33,550	\$1,824	\$947	\$1,119
\$19,551	\$19,650	\$645	\$322	\$323	\$26,551	\$26,650	\$1,182	\$602	\$643	\$33,551	\$33,650	\$1,833	\$953	\$1,127
\$19,651	\$19,750	\$651	\$326	\$327	\$26,651	\$26,750	\$1,191	\$606	\$649	\$33,651	\$33,750	\$1,842	\$959	\$1,135
\$19,751	\$19,850	\$657	\$330	\$331	\$26,751	\$26,850	\$1,201	\$610	\$655	\$33,751	\$33,850	\$1,852	\$965	\$1,143
\$19,851	\$19,950	\$663	\$334	\$335	\$26,851	\$26,950	\$1,210	\$614	\$661	\$33,851	\$33,950	\$1,861	\$971	\$1,151
\$19,951	\$20,050	\$669	\$338	\$339	\$26,951	\$27,050	\$1,219	\$618	\$667	\$33,951	\$34,050	\$1,870	\$977	\$1,159
\$20,051	\$20,150	\$675	\$342	\$343	\$27,051	\$27,150	\$1,228	\$622	\$673	\$34,051	\$34,150	\$1,879	\$983	\$1,167
\$20,151	\$20,250	\$681	\$346	\$347	\$27,151	\$27,250	\$1,238	\$626	\$679	\$34,151	\$34,250	\$1,889	\$989	\$1,175
\$20,251	\$20,350	\$687	\$350	\$351	\$27,251	\$27,350	\$1,247	\$630	\$685	\$34,251	\$34,350	\$1,898	\$995	\$1,183
\$20,351	\$20,450	\$693	\$354	\$355	\$27,351	\$27,450	\$1,256	\$634	\$691	\$34,351	\$34,450	\$1,907	\$1,001	\$1,191
\$20,451	\$20,550	\$699	\$358	\$359	\$27,451	\$27,550	\$1,266	\$638	\$697	\$34,451	\$34,550	\$1,917	\$1,007	\$1,199
\$20,551	\$20,650	\$705	\$362	\$363	\$27,551	\$27,650	\$1,275	\$642	\$703	\$34,551	\$34,650	\$1,926	\$1,013	\$1,207
\$20,651	\$20,750	\$711	\$366	\$367	\$27,651	\$27,750	\$1,284	\$646	\$709	\$34,651	\$34,750	\$1,935	\$1,019	\$1,215
\$20,751	\$20,850	\$717	\$370	\$371	\$27,751	\$27,850	\$1,294	\$650	\$715	\$34,751	\$34,850	\$1,945	\$1,025	\$1,223
\$20,851	\$20,950	\$723	\$374	\$375	\$27,851	\$27,950	\$1,303	\$654	\$721	\$34,851	\$34,950	\$1,954	\$1,031	\$1,231
\$20,951	\$21,050	\$731	\$378	\$379	\$27,951	\$28,050	\$1,312	\$658	\$727	\$34,951	\$35,050	\$1,963	\$1,037	\$1,239
\$21,051	\$21,150	\$739	\$382	\$383	\$28,051	\$28,150	\$1,321	\$662	\$733	\$35,051	\$35,150	\$1,972	\$1,043	\$1,247
\$21,151	\$21,250	\$747	\$386	\$387	\$28,151	\$28,250	\$1,331	\$666	\$739	\$35,151	\$35,250	\$1,982	\$1,049	\$1,255
\$21,251	\$21,350	\$755	\$390	\$391	\$28,251	\$28,350	\$1,340	\$670	\$745	\$35,251	\$35,350	\$1,991	\$1,055	\$1,263
\$21,351	\$21,450	\$763	\$394	\$395	\$28,351	\$28,450	\$1,349	\$674	\$751	\$35,351	\$35,450	\$2,000	\$1,061	\$1,271
\$21,451	\$21,550	\$771	\$398	\$399	\$28,451	\$28,550	\$1,359	\$678	\$757	\$35,451	\$35,550	\$2,010	\$1,067	\$1,279
\$21,551	\$21,650	\$779	\$402	\$403	\$28,551	\$28,650	\$1,368	\$682	\$763	\$35,551	\$35,650	\$2,019	\$1,073	\$1,287
\$21,651	\$21,750	\$787	\$406	\$407	\$28,651	\$28,750	\$1,377	\$686	\$769	\$35,651	\$35,750	\$2,028	\$1,079	\$1,295
\$21,751	\$21,850	\$795	\$410	\$411	\$28,751	\$28,850	\$1,387	\$690	\$775	\$35,751	\$35,850	\$2,038	\$1,085	\$1,303
\$21,851	\$21,950	\$803	\$414	\$415	\$28,851	\$28,950	\$1,396	\$694	\$781	\$35,851	\$35,950	\$2,047	\$1,091	\$1,311
\$21,951	\$22,050	\$811	\$418	\$419	\$28,951	\$29,050	\$1,405	\$698	\$787	\$35,951	\$36,050	\$2,056	\$1,097	\$1,320
\$22,051	\$22,150	\$819	\$422	\$423	\$29,051	\$29,150	\$1,414	\$702	\$793	\$36,051	\$36,150	\$2,065	\$1,103	\$1,330
\$22,151	\$22,250	\$827	\$426	\$427	\$29,151	\$29,250	\$1,424	\$706	\$799	\$36,151	\$36,250	\$2,075	\$1,109	\$1,339
\$22,251	\$22,350	\$835	\$430	\$431	\$29,251	\$29,350	\$1,433	\$710	\$805	\$36,251	\$36,350	\$2,084	\$1,115	\$1,348
\$22,351	\$22,450	\$843	\$434	\$435	\$29,351	\$29,450	\$1,442	\$714	\$811	\$36,351	\$36,450	\$2,093	\$1,121	\$1,358
\$22,451	\$22,550	\$851	\$438	\$439	\$29,451	\$29,550	\$1,452	\$718	\$817	\$36,451	\$36,550	\$2,103	\$1,127	\$1,367
\$22,551	\$22,650	\$859	\$442	\$443	\$29,551	\$29,650	\$1,461	\$722	\$823	\$36,551	\$36,650	\$2,112	\$1,133	\$1,376
\$22,651	\$22,750	\$867	\$446	\$447	\$29,651	\$29,750	\$1,470	\$726	\$829	\$36,651	\$36,750	\$2,121	\$1,139	\$1,386
\$22,751	\$22,850	\$875	\$450	\$451	\$29,751	\$29,850	\$1,480	\$730	\$835	\$36,751	\$36,850	\$2,131	\$1,145	\$1,395
\$22,851	\$22,950	\$883	\$454	\$455	\$29,851	\$29,950	\$1,489	\$734	\$841	\$36,851	\$36,950	\$2,140	\$1,151	\$1,404
\$22,951	\$23,050	\$891	\$458	\$459	\$29,951	\$30,050	\$1,498	\$738	\$847	\$36,951	\$37,050	\$2,149	\$1,157	\$1,413
\$23,051	\$23,150	\$899	\$462	\$463	\$30,051	\$30,150	\$1,507	\$743	\$853	\$37,051	\$37,150	\$2,158	\$1,163	\$1,423
\$23,151	\$23,250	\$907	\$466	\$467	\$30,151	\$30,250	\$1,517	\$749	\$859	\$37,151	\$37,250	\$2,168	\$1,169	\$1,432
\$23,251	\$23,350	\$915	\$470	\$471	\$30,251	\$30,350	\$1,526	\$755	\$865	\$37,251	\$37,350	\$2,177	\$1,175	\$1,441
\$23,351	\$23,450	\$923	\$474	\$475	\$30,351	\$30,450	\$1,535	\$761	\$871	\$37,351	\$37,450	\$2,186	\$1,181	\$1,451
\$23,451	\$23,550	\$931	\$478	\$479	\$30,451	\$30,550	\$1,545	\$767	\$879	\$37,451	\$37,550	\$2,196	\$1,187	\$1,460
\$23,551	\$23,650	\$939	\$482	\$483	\$30,551	\$30,650	\$1,554	\$773	\$887	\$37,551	\$37,650	\$2,205	\$1,193	\$1,469
\$23,651	\$23,750	\$947	\$486	\$487	\$30,651	\$30,750	\$1,563	\$779	\$895	\$37,651	\$37,750	\$2,214	\$1,199	\$1,479
\$23,751	\$23,850	\$955	\$490	\$491	\$30,751	\$30,850	\$1,573	\$785	\$903	\$37,751	\$37,850	\$2,224	\$1,205	\$1,488
\$23,851	\$23,950	\$963	\$494	\$495	\$30,851	\$30,950	\$1,582	\$791	\$911	\$37,851	\$37,950	\$2,233	\$1,211	\$1,497
\$23,951	\$24,050	\$971	\$498	\$499	\$30,951	\$31,050	\$1,591	\$797	\$919	\$37,951	\$38,050	\$2,242	\$1,217	\$1,506
\$24,051	\$24,150	\$979	\$502	\$503	\$31,051	\$31,150	\$1,600	\$803	\$927	\$38,051	\$38,150	\$2,251	\$1,223	\$1,516
\$24,151	\$24,250	\$987	\$506	\$507	\$31,151	\$31,250	\$1,610	\$809	\$935	\$38,151	\$38,250	\$2,261	\$1,229	\$1,525
\$24,251	\$24,350	\$995	\$510	\$511	\$31,251	\$31,350	\$1,619	\$815	\$943	\$38,251	\$38,350	\$2,270	\$1,235	\$1,534
\$24,351	\$24,450	\$1,003	\$514	\$515	\$31,351	\$31,450	\$1,628	\$821	\$951	\$38,351	\$38,450	\$2,279	\$1,241	\$1,544
\$24,451	\$24,550	\$1,011	\$518	\$519	\$31,451	\$31,550	\$1,638	\$827	\$959	\$38,451	\$38,550	\$2,289	\$1,247	\$1,553
\$24,551	\$24,650	\$1,019	\$522	\$523	\$31,551	\$31,650	\$1,647	\$833	\$967	\$38,551	\$38,650	\$2,298	\$1,253	\$1,562
\$24,651	\$24,750	\$1,027	\$526	\$529	\$31,651	\$31,750	\$1,656	\$839	\$975	\$38,651	\$38,750	\$2,307	\$1,259	\$1,572
\$24,751	\$24,850	\$1,035	\$530	\$535	\$31,751	\$31,850	\$1,666	\$845	\$983	\$38,751	\$38,850	\$2,317	\$1,265	\$1,581
\$24,851	\$24,950	\$1,043	\$534	\$541	\$31,851	\$31,950	\$1,675	\$851	\$991	\$38,851	\$38,950	\$2,326	\$1,271	\$1,590
\$24,951	\$25,050	\$1,051	\$538	\$547	\$31,951	\$32,050	\$1,684	\$857	\$999	\$38,951	\$39,050	\$2,335	\$1,277	\$1,599
\$25,051	\$25,150	\$1,059	\$542	\$553	\$32,051	\$32,150	\$1,693	\$863	\$1,007	\$39,051	\$39,150	\$2,344	\$1,283	\$1,609
\$25,151	\$25,250	\$1,067	\$546	\$559	\$32,151	\$32,250	\$1,703	\$869	\$1,015	\$39,151	\$39,250	\$2,354	\$1,289	\$1,618
\$25,251	\$25,350	\$1,075	\$550	\$565	\$32,251	\$32,350	\$1,712	\$875	\$1,023	\$39,251	\$39,350	\$2,363	\$1,295	\$1,627
\$25,351	\$25,450	\$1,083	\$554	\$571	\$32,351	\$32,450	\$1,721	\$881	\$1,031	\$39,351	\$39,450	\$2,372	\$1,301	\$1,637
\$25,451	\$25,550	\$1,091	\$558	\$577	\$32,451	\$32,550	\$1,731	\$887	\$1,039	\$39,451	\$39,550	\$2,382	\$1,307	\$1,646
\$25,551	\$25,650	\$1,099	\$562	\$583	\$32,551	\$32,650	\$1,740	\$893	\$1,047	\$39,551	\$39,650	\$2,391	\$1,313	\$1,655
\$25,651	\$25,750	\$1,107	\$566	\$589	\$32,651	\$32,750	\$1,749	\$899	\$1,055	\$39,651	\$39,750	\$2,400	\$1,319	\$1,665
\$25,751	\$25,850	\$1,115	\$570	\$595	\$32,751	\$32,850	\$1,759	\$905	\$1,063	\$39,751	\$39,850	\$2,410	\$1,325	\$1,674
\$25,851	\$25,950	\$1,123	\$574	\$601	\$32,851	\$32,950	\$1,768	\$911	\$1,071	\$39,851	\$39,950	\$2,419	\$1,331	\$1,683
\$25,951	\$26,050	\$1,131	\$578	\$607	\$32,951	\$33,050	\$1,777	\$917	\$1,079	\$39,951	\$40,050	\$2,428	\$1,337	\$1,692
\$26,051	\$26,150	\$1,139	\$582	\$613	\$33,051	\$33,150	\$1,786	\$923	\$1,087	\$40,051	\$40,150	\$2,437	\$1,343	\$1,702
\$26,151	\$26,250	\$1,147	\$586	\$619	\$33,151	\$33,250	\$1,796	\$929	\$1,095	\$40,151	\$40,250	\$2,447	\$1,349	\$1,711
\$26,251	\$26,350	\$1,155	\$590	\$625	\$33,251	\$33,350	\$1,805	\$935	\$1,103	\$40,251	\$40,350	\$2,456	\$1,355	\$1,720
\$26,351	\$26,450	\$1,163	\$594	\$631	\$33,351	\$33,450	\$1,814	\$941	\$1,111	\$40,351	\$40,450	\$2,465	\$1,361	\$1,730

The tax table is continued on page 44

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$40,451	\$40,550	\$2,475	\$1,367	\$1,739	\$44,951	\$45,050	\$2,893	\$1,702	\$2,157	\$49,451	\$49,550	\$3,312	\$2,062	\$2,576
\$40,551	\$40,650	\$2,484	\$1,373	\$1,748	\$45,051	\$45,150	\$2,902	\$1,710	\$2,167	\$49,551	\$49,650	\$3,321	\$2,070	\$2,585
\$40,651	\$40,750	\$2,493	\$1,379	\$1,758	\$45,151	\$45,250	\$2,912	\$1,718	\$2,176	\$49,651	\$49,750	\$3,330	\$2,078	\$2,595
\$40,751	\$40,850	\$2,503	\$1,385	\$1,767	\$45,251	\$45,350	\$2,921	\$1,726	\$2,185	\$49,751	\$49,850	\$3,340	\$2,086	\$2,604
\$40,851	\$40,950	\$2,512	\$1,391	\$1,776	\$45,351	\$45,450	\$2,930	\$1,734	\$2,195	\$49,851	\$49,950	\$3,349	\$2,094	\$2,613
\$40,951	\$41,050	\$2,521	\$1,397	\$1,785	\$45,451	\$45,550	\$2,940	\$1,742	\$2,204	\$49,951	\$50,050	\$3,358	\$2,102	\$2,622
\$41,051	\$41,150	\$2,530	\$1,403	\$1,795	\$45,551	\$45,650	\$2,949	\$1,750	\$2,213	\$50,051	\$50,150	\$3,367	\$2,110	\$2,632
\$41,151	\$41,250	\$2,540	\$1,409	\$1,804	\$45,651	\$45,750	\$2,958	\$1,758	\$2,223	\$50,151	\$50,250	\$3,377	\$2,118	\$2,641
\$41,251	\$41,350	\$2,549	\$1,415	\$1,813	\$45,751	\$45,850	\$2,968	\$1,766	\$2,232	\$50,251	\$50,350	\$3,386	\$2,126	\$2,650
\$41,351	\$41,450	\$2,558	\$1,421	\$1,823	\$45,851	\$45,950	\$2,977	\$1,774	\$2,241	\$50,351	\$50,450	\$3,395	\$2,134	\$2,660
\$41,451	\$41,550	\$2,568	\$1,427	\$1,832	\$45,951	\$46,050	\$2,986	\$1,782	\$2,250	\$50,451	\$50,550	\$3,405	\$2,142	\$2,669
\$41,551	\$41,650	\$2,577	\$1,433	\$1,841	\$46,051	\$46,150	\$2,995	\$1,790	\$2,260	\$50,551	\$50,650	\$3,414	\$2,150	\$2,678
\$41,651	\$41,750	\$2,586	\$1,439	\$1,851	\$46,151	\$46,250	\$3,005	\$1,798	\$2,269	\$50,651	\$50,750	\$3,423	\$2,158	\$2,688
\$41,751	\$41,850	\$2,596	\$1,446	\$1,860	\$46,251	\$46,350	\$3,014	\$1,806	\$2,278	\$50,751	\$50,850	\$3,433	\$2,166	\$2,697
\$41,851	\$41,950	\$2,605	\$1,454	\$1,869	\$46,351	\$46,450	\$3,023	\$1,814	\$2,288	\$50,851	\$50,950	\$3,442	\$2,174	\$2,706
\$41,951	\$42,050	\$2,614	\$1,462	\$1,878	\$46,451	\$46,550	\$3,033	\$1,822	\$2,297	\$50,951	\$51,050	\$3,451	\$2,182	\$2,715
\$42,051	\$42,150	\$2,623	\$1,470	\$1,888	\$46,551	\$46,650	\$3,042	\$1,830	\$2,306	\$51,051	\$51,150	\$3,460	\$2,190	\$2,725
\$42,151	\$42,250	\$2,633	\$1,478	\$1,897	\$46,651	\$46,750	\$3,051	\$1,838	\$2,316	\$51,151	\$51,250	\$3,470	\$2,198	\$2,734
\$42,251	\$42,350	\$2,642	\$1,486	\$1,906	\$46,751	\$46,850	\$3,061	\$1,846	\$2,325	\$51,251	\$51,350	\$3,479	\$2,206	\$2,743
\$42,351	\$42,450	\$2,651	\$1,494	\$1,916	\$46,851	\$46,950	\$3,070	\$1,854	\$2,334	\$51,351	\$51,450	\$3,488	\$2,214	\$2,753
\$42,451	\$42,550	\$2,661	\$1,502	\$1,925	\$46,951	\$47,050	\$3,079	\$1,862	\$2,343	\$51,451	\$51,550	\$3,498	\$2,222	\$2,762
\$42,551	\$42,650	\$2,670	\$1,510	\$1,934	\$47,051	\$47,150	\$3,088	\$1,870	\$2,353	\$51,551	\$51,650	\$3,507	\$2,230	\$2,771
\$42,651	\$42,750	\$2,679	\$1,518	\$1,944	\$47,151	\$47,250	\$3,098	\$1,878	\$2,362	\$51,651	\$51,750	\$3,516	\$2,238	\$2,781
\$42,751	\$42,850	\$2,689	\$1,526	\$1,953	\$47,251	\$47,350	\$3,107	\$1,886	\$2,371	\$51,751	\$51,850	\$3,526	\$2,246	\$2,790
\$42,851	\$42,950	\$2,698	\$1,534	\$1,962	\$47,351	\$47,450	\$3,116	\$1,894	\$2,381	\$51,851	\$51,950	\$3,535	\$2,254	\$2,799
\$42,951	\$43,050	\$2,707	\$1,542	\$1,971	\$47,451	\$47,550	\$3,126	\$1,902	\$2,390	\$51,951	\$52,050	\$3,544	\$2,262	\$2,808
\$43,051	\$43,150	\$2,716	\$1,550	\$1,981	\$47,551	\$47,650	\$3,135	\$1,910	\$2,399	\$52,051	\$52,150	\$3,553	\$2,270	\$2,818
\$43,151	\$43,250	\$2,726	\$1,558	\$1,990	\$47,651	\$47,750	\$3,144	\$1,918	\$2,409	\$52,151	\$52,250	\$3,563	\$2,278	\$2,827
\$43,251	\$43,350	\$2,735	\$1,566	\$1,999	\$47,751	\$47,850	\$3,154	\$1,926	\$2,418	\$52,251	\$52,350	\$3,572	\$2,286	\$2,836
\$43,351	\$43,450	\$2,744	\$1,574	\$2,009	\$47,851	\$47,950	\$3,163	\$1,934	\$2,427	\$52,351	\$52,450	\$3,581	\$2,294	\$2,846
\$43,451	\$43,550	\$2,754	\$1,582	\$2,018	\$47,951	\$48,050	\$3,172	\$1,942	\$2,436	\$52,451	\$52,550	\$3,591	\$2,302	\$2,855
\$43,551	\$43,650	\$2,763	\$1,590	\$2,027	\$48,051	\$48,150	\$3,181	\$1,950	\$2,446	\$52,551	\$52,650	\$3,600	\$2,310	\$2,864
\$43,651	\$43,750	\$2,772	\$1,598	\$2,037	\$48,151	\$48,250	\$3,191	\$1,958	\$2,455	\$52,651	\$52,750	\$3,609	\$2,318	\$2,874
\$43,751	\$43,850	\$2,782	\$1,606	\$2,046	\$48,251	\$48,350	\$3,200	\$1,966	\$2,464	\$52,751	\$52,850	\$3,619	\$2,327	\$2,883
\$43,851	\$43,950	\$2,791	\$1,614	\$2,055	\$48,351	\$48,450	\$3,209	\$1,974	\$2,474					
\$43,951	\$44,050	\$2,800	\$1,622	\$2,064	\$48,451	\$48,550	\$3,219	\$1,982	\$2,483					
\$44,051	\$44,150	\$2,809	\$1,630	\$2,074	\$48,551	\$48,650	\$3,228	\$1,990	\$2,492					
\$44,151	\$44,250	\$2,819	\$1,638	\$2,083	\$48,651	\$48,750	\$3,237	\$1,998	\$2,502					
\$44,251	\$44,350	\$2,828	\$1,646	\$2,092	\$48,751	\$48,850	\$3,247	\$2,006	\$2,511					
\$44,351	\$44,450	\$2,837	\$1,654	\$2,102	\$48,851	\$48,950	\$3,256	\$2,014	\$2,520					
\$44,451	\$44,550	\$2,847	\$1,662	\$2,111	\$48,951	\$49,050	\$3,265	\$2,022	\$2,529					
\$44,551	\$44,650	\$2,856	\$1,670	\$2,120	\$49,051	\$49,150	\$3,274	\$2,030	\$2,539					
\$44,651	\$44,750	\$2,865	\$1,678	\$2,130	\$49,151	\$49,250	\$3,284	\$2,038	\$2,548					
\$44,751	\$44,850	\$2,875	\$1,686	\$2,139	\$49,251	\$49,350	\$3,293	\$2,046	\$2,557					
\$44,851	\$44,950	\$2,884	\$1,694	\$2,148	\$49,351	\$49,450	\$3,302	\$2,054	\$2,567					

California Sales And Use Tax

If you purchased goods from an out-of-state retailer (such as a mail-order firm) and sales tax would have been charged if you had purchased the goods in California, you owe use tax on your purchase if the out-of-state retailer did not collect the tax. Your tax liability may be calculated by multiplying the sales tax rate in your area times the cost of the goods purchased. You may pay your tax liability by sending payment to the State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0001, with a brief letter listing your name, address, a description and cost of the goods purchased, and the name and address of the out-of-state retailer.

If you have a question as to which goods are taxable, you should contact the nearest office of the State Board of Equalization whose address and telephone number may be found in the State Government section of your telephone directory.

OVER \$52,850 \$3,624 \$2,332 \$2,888
PLUS 9.3% OF THE AMOUNT OVER \$52,850