

Do I Have to File?

Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2011 with sources in California, go to Step 1. For more details see page 5.

Step 1: Is your gross income (gross income is computed under California law and consists of all income you received from all sources in the form of money, goods, property, and services, that is not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

Step 2: Is your adjusted gross income (adjusted gross income is computed under California law and consists of your federal adjusted gross income from all sources, reduced or increased by all California income adjustments) more

than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File" on this page. Do those instructions apply to you? If yes, you have a filing requirement. If no, go to step 4.

Step 4: Are you married/registered domestic partner (RDP) filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military Personnel.

On 12/31/11, my filing status was:	and on 12/31/11, my age was: (If your 65th birthday is on January 1, 2012, you are considered to be age 65 on December 31, 2011)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65 65 or older	15,152 20,252	25,652 28,127	33,527 34,427	12,122 17,222	22,622 25,097	30,497 31,397
Married/RDP filing jointly	Under 65 (both spouses/RDPs)	30,305	40,805	48,680	24,244	34,744	42,619
Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	35,405 40,505	43,280 48,380	49,580 54,680	29,344 34,444	37,219 42,319	43,519 48,619
Qualifying widow(er)	Under 65 65 or older		25,652 28,127	33,527 34,427		22,622 25,097	30,497 31,397
Dependent of another person Any filing status	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 17 to figure your standard deduction.)					

Requirements for Children with Investment Income

For taxable years beginning on or after January 1, 2010, California law conforms to federal law which allows parents' election to report a child's interest and dividend income from children under age 19 or a student under age 24 on their tax return. For each child under age 19 and student under age 24 who received more than \$1,900 of investment income in 2011, complete Long Form 540NR and form FTB 3800, Tax Computation for Certain Children with Investment Income, to figure the tax on a separate Long Form 540NR for your child.

If you qualify, you may elect to report your child's income of \$9,500 or less (but not less than \$950) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" on page 59 or go to ftb.ca.gov.

Other Situations When You Must File

If you have a tax liability for 2011 or owe any of the following taxes for 2011, you must file Long Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account.
- Tax for children under age 19 or a student under age 24 who have investment income greater than \$1,900 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are in a same-sex marriage or a RDP. If you are a same-sex married individual or an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered not in a domestic partnership.

Exception: If you file a joint tax return for federal, you may file separately for California if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2011.
- A nonresident for the entire year and had no income from California sources during 2011.

Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Single

You are single if **any** of the following is true on December 31, 2011:

- You were never married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2011, and did not remarry or enter into another registered domestic partnership in 2011.

Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married or an RDP as of December 31, 2011, even if you did not live with your spouse/RDP at the end of 2011.
- Your spouse/RDP died in 2011 and you did not remarry or enter another registered domestic partnership in 2011.
- Your spouse/RDP died in 2012 before you filed a 2011 return.

Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, FTB Pub. 776, Tax Information for Same-Sex Married Couples, FTB Pub. 1051A, Guidelines for Married/RDP Filing Separate Returns, or FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on page 59.
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person's tax return.
- You may be able to file as head of household if you had a child living with you and you lived apart from your spouse/RDP during the entire last six months of 2011.

Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if all of the following apply:

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2011.
- You paid more than one-half the cost of keeping up your home for the year in 2011.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

For more information, get FTB Pub. 1540 at ftb.ca.gov or see code **934** on page 59 to order FTB Pub.1540 by telephone.

Qualifying Widow(er) with Dependent Child

Fill in the circle on Long or Short Form 540NR, line 5 and use the joint tax return tax rates for 2011 if **all five** of the following apply:

- Your spouse/RDP died in 2009 or 2010 and you did not remarry or enter into another registered domestic partnership in 2011.

- You have a child, stepchild, adopted child, or foster child whom you claim as a dependent.
- This child lived in your home for all of 2011. Temporary absences, such as for vacation or school, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.