

Line 95

Amount applied to Your 2016 Estimated Tax

Enter the amount of line 94, if any, your client wants applied to 2017 estimated tax. The amount on line 94 must be at least \$5.00.

Line 96

Amount of Overpaid Tax Available This Year

If you enter an amount on line 94, subtract that amount from line 95 and enter the result on line 96.

Line 97

Tax Due

If the amount on line 92 is less than the amount on line 64, subtract the amount on line 92 from the amount on line 64. Enter the result on line 97. Your tax is more than your payments and credits.

Advise your client that FTB assesses penalties for not paying enough tax during the year. FTB assesses the penalty if the tax due on line 97 is \$500 or more, and the state tax withholding amount on line 71 is less than 90 percent of the amount of the total tax on line 64.

If your clients owe a penalty, let Franchise Tax Board compute the penalty and send a bill.

Line 110

Total Contributions

Your client may make contributions to any of the listed funds on Side 4 of Form 540. For a list of these funds, and a description of each, see the Contribution section of this manual or the Form 540 instruction booklet. The contribution amount reduces your client's refund or, in the event of tax due, will increase the amount your client owes. Add all contribution lines. Enter the result on Line 110. This is your client's total charitable contribution.

Line 111

Amount You Owe

Add the amount on line 93, line 97, and line 110, if any. Enter the amount on line 111. For more information on tax due returns and payment information, refer to the General Information section.

Line 112

Interest and Penalties

It is beyond the scope of the VITA/TCE volunteer program to calculate interest, late filing, late payment, and underpayment of estimated tax penalties. Refer clients with possible penalties to FTB's public assistance telephone number, **800.852.5711**.

Line 113

Underpayment of Estimated Tax

This is beyond the scope of the VITA/TCE program. Refer those clients to Franchise Tax Board's public assistance number, **800.852.5711**. Inform your client that Franchise Tax Board computes the penalty and sends a bill.

Line 114

Total Amount Due

The tax software calculates this line. Transfer the amount from line 111 to line 114.

Line 115

Refund or No Amount Due

If the amount on line 96 or line 110 is zero, enter the amount from line 93 on line 115. This line states your client's refund amount. For a refund of \$1 or less, attach a written statement requesting the refund for your client. For more information about Refund or No Tax Due returns or refund direct deposit information, refer to the General Information section.

Refund direct deposit is fast, safe, and convenient.

Sign Here

Signing the tax return is the same for all Forms (5402EZ and 540). For e-file returns, use the Form 8879. Give the client Form 8879 to keep with their records. Do not send Form 8879 to FTB.

Quality Review Checklist

Always quality review the tax return. For a quality review checklist and additional tasks to finish the tax return, refer to the General Information section.