

# California Resident Income Tax Return 2002

FORM  
**540A**

## Step 1

Place  
label here  
or print

Name  
and  
Address

Your first name	Initial	Last name	P
If joint return, spouse's first name	Initial	Last name	AC
Present home address — number and street, PO Box, or rural route			A
City, town, or post office			R
Apt. no.		PMB no.	RP
State	ZIP Code		

## Step 1a

SSN

Your social security number

Spouse's social security number

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

- 1  Single
- 2  Married filing jointly (even if only one spouse had income)
- 3  Married filing separately. Enter spouse's social security number above and full name here \_\_\_\_\_
- 4  Head of household (with qualifying person). STOP. See instructions.
- 5  Qualifying widow(er) with dependent child. Enter year spouse died \_\_\_\_\_

## Step 3

Exemptions

Dependent  
Exemptions

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle  6
- For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions  X \$80 = \$ \_\_\_\_\_
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2  X \$80 = \$ \_\_\_\_\_
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2  9  X \$80 = \$ \_\_\_\_\_
- 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  Total dependent exemptions  10  X \$251 = \$ \_\_\_\_\_
- 11 Add line 7 through line 10. This is your total exemption amount  11  \$ \_\_\_\_\_

## Step 4

Taxable  
Income and  
California  
Income  
Adjustments

Attach check or  
money order here.

Standard  
Deduction

Single or  
Married  
filing  
separately,  
\$3,004.

Married filing  
jointly,  
Head of  
household, or  
Qualifying  
widow(er),  
\$6,008.

- 12 a State wages from your Form(s) W-2, box 16  12a
- 12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 21; or Form 1040, line 35  12b
- 13 **California Income Adjustments.** See instructions for line 13a through line 13f.
  - a State income tax refund  13a
  - b Unemployment compensation  13b
  - c U.S. Social security or railroad retirement  13c
  - d California nontaxable interest or dividend income  13d
  - e California IRA distributions  13e
  - f California pensions and annuities  13f
  - g Total California income adjustments. Add line 13a through line 13f  13g
- 14 Subtract line 13g from line 12b. This is your California adjusted gross income. See instructions  14
- 15 Enter the larger of your California **Itemized deductions** or **Standard deduction** (see instructions). If the circle on line 6 is filled in, STOP. See instructions  15
- 16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0-  16

## Step 5

Tax and  
Credits

Attach copy of your  
Form(s) W-2, and  
W-2G.  
Also, attach any  
Form(s) 1099  
showing California  
tax withheld.

- 17 Tax. Fill in the circle if from:  Tax Table  Tax Rate Schedule  17
- 18 Exemption credits. If line 12b is more than \$132,793 see instructions. Otherwise, enter the amount from line 11  18
- 19 Nonrefundable renter's credit. See instructions  19
- 20 Total credits. Add line 18 and line 19  20
- 23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0-  23

Your name \_\_\_\_\_

Your SSN: \_\_\_\_\_

**Step 6****Overpaid  
Tax or  
Tax Due**

24 Enter the amount from Side 1, line 23 ..... 24  
 25 California income tax withheld. See instructions ..... ■ 25  
 26 2002 California estimated tax and payment with  
form FTB 3519 and amount applied from 2001 return ..... ■ 26  
 27 Excess SDI. See instructions ..... ■ 27

24	25	26	27

**Child and Dependent Care Expenses Credit.** See instructions.  
Attach form FTB 3506.

● 28      ■ 31  
 ● 29      ■ 31  
 ■ 30      ■ 31  
 32 Total payments and credits. Add line 25, line 26, line 27, and line 31 ..... 32  
 33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 ..... 33  
 34 Enter the amount of line 33 you want applied to your 2003 estimated tax ..... ■ 34  
 35 Overpaid tax available this year. Subtract line 34 from line 33 ..... ■ 35  
 36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24 ..... 36

32	33	34	35	36

**Step 7****Contributions**

CA Seniors Special Fund. See instructions ..... ● 51	00	CA Breast Cancer Research Fund ..... ● 56	00
Alzheimer's Disease/Related Disorders Fund ..... ● 52	00	CA Firefighters' Memorial Fund ..... ● 57	00
CA Fund for Senior Citizens ..... ● 53	00	Emergency Food Assistance Program Fund ..... ● 58	00
Rare and Endangered Species Preservation Program ..... ● 54	00	CA Peace Officer Memorial Foundation Fund ..... ● 59	00
State Children's Trust Fund for the Prevention of Child Abuse ..... ● 55	00	Lupus Foundation of America, California Chapters Fund ..... ● 60	00
		Asthma and Lung Disease Research Fund ..... ● 61	00

37 Total contributions. Add all contributions shown above, enter the total here ..... ● 37

**Step 8****Refund or  
Amount  
You Owe**

38 **REFUND or NO AMOUNT DUE.** Subtract line 37 from line 35. Mail to:  
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 ..... ■ 38  
 39 **AMOUNT YOU OWE.** Add line 36 and line 37. See instructions. Mail to:  
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ..... ■ 39  
 40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ○ ■ 40  
 41 If you **do not** need California income tax forms mailed to you next year, fill in this circle ..... ● 41

38	39	40	41

**Direct  
Deposit  
(Refund  
Only)**

Do not attach a voided check or a deposit slip. See instructions.

Fill in the boxes to have your refund directly deposited. Routing number ..... ●

Account type:  
Checking ●  Savings ●  Account  
number ..... ●

**Step 9****Sign Here**  
It is unlawful to  
forge a spouse's  
signature.Joint return?  
See instructions.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 3

Your signature      Spouse's signature (if filing jointly, both must sign)      Daytime phone number (optional) (      )      -      -

Paid preparer's signature (*declaration of preparer is based on all information of which preparer has any knowledge*)      Date      Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)      Firm's address      FEIN