

**Part II Required Annual Payment.** All filers must complete this part.

- 1 Current year tax. Enter your 2023 tax after credits. See instructions . . . . . 1  .00
- 2 Multiply line 1 by 90% (.90) . . . . . 2  .00
- 3 Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions . . . . . 3  .00
- 4 Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805. . . . . 4  .00
- 5 Enter the tax shown on your 2022 tax return. See instructions. (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2023, more than \$75,000) . . . . . 5  .00
- 6 Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2). . . . . 6  .00

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

- 7 Enter the amount, if any, from Part II, line 3 above- . . . . . 7  .00
- 8 Enter the total amount, if any, of estimated tax payments you made . . . . . 8  .00
- 9 Add line 7 and line 8 . . . . . 9  .00
- 10 **Total underpayment for the year.** Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. **Do not** file form FTB 5805 . . . . . 10  .00
- 11 Multiply line 10 by .04799165 . . . . . 11  .00
- 12 • If the amount on line 10 was paid **on or after** 4/15/24, enter -0-.
- If the amount on line 10 was paid **before** 4/15/24, enter the result of the following computation:
- | Amount on |   | Number of days paid |   |        |                                       |
|-----------|---|---------------------|---|--------|---------------------------------------|
| line 10   | X | before 4/15/24      | X | .00019 | . . . . . 12 <input type="text"/> .00 |
- 13 **PENALTY.** Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ► . . . . . ☒ 13  .00