

Part II Tax on Distributions of Previously Untaxed Trust Income under Revenue and Taxation Code Section 17745 (b) and (d):

- If the income was accumulated over a period of five taxable years or more, complete Section A.
- If the income was accumulated over a period of less than five taxable years, complete Section B.

Section A - See instructions.

1	Income accumulated over five taxable years or more	1		00		
2	Divide line 1 by six. Enter here and on Schedules CA (540), Part I, Section B, line 8z, column C, or CA (540NR), Part II, Section B, line 8z, column C	2		00		
		(a) 2022	(b) 2021	(c) 2020	(d) 2019	(e) 2018
3	Were you a resident or part-year resident? Check "Yes" or "No" for each year. (Answer "No" for nonresident years.)	3	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Enter your taxable income before this distribution for the five immediately preceding years. See instructions	4				
5	Enter the amount from line 2 in col. (a) through col. (e) if the distribution is ordinary income. For a capital gain distribution, see instructions	5				
6	Recomputed taxable income. Add line 4 and line 5	6				
7	Tax on amounts on line 6	7				
8	Tax before credits on line 4 income	8				
9	Additional tax before credits. Subtract line 8 from line 7	9				
10	Tax credit adjustment. Attach schedule	10				
11	Subtract line 10 from line 9. See instructions	11				
12	Alternative minimum tax adjustments	12				
13	Add line 11 and line 12	13				
14	Add line 13, column (a) through column (e) for all taxable years that you checked "Yes" on line 3. Enter here and on Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instructions	14				00

Section B - See instructions.

1	Income accumulated less than five taxable years	1		00
2	Averaging factor:			
a	Enter the number of years the trust accumulated the amount on line 1	2a		
b	Distribution year	2b		
3	Add line 2a and line 2b	3		
4	Divide line 1 by line 3. Enter here and on Schedule CA (540), Part I, Section B, line 8z, column C, or Schedule CA (540NR), Part II, Section B, line 8z, column C	4		00

		(a) 2022	(b) 2021	(c) 2020	(d) 2019
5	Were you a resident or part-year resident? Check "Yes" or "No" for each year. (Answer "No" for nonresident years.)	5	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions	6			
7	Enter the amount from line 4 in col. (a) through col. (d). See instructions	7			
8	Recomputed taxable income. Add line 6 and line 7	8			
9	Tax on amounts on line 8	9			
10	Tax before credits on line 6 income	10			
11	Additional tax before credits. Subtract line 10 from line 9	11			
12	Tax credit adjustment. Attach schedule	12			
13	Subtract line 12 from line 11. See instructions	13			
14	Alternative minimum tax adjustments	14			
15	Add line 13 and line 14	15			
16	Add line 15, column (a) through column (d) for all taxable years that you checked "Yes" on line 5. Enter here and on Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instructions	16			00