

Name(s)

California ID Number

Line 32 - Exemption Credits

Exemption credits reduce your tax. If your federal AGI on line 13 is more than the amount shown below for your filing status, your credits will be limited.

For purposes of computing limitations based upon AGI, RDPs recalculate their AGI using a federal pro forma Form 1040 or Form 1040-SR, or California RDP Adjustments Worksheet (located in FTB Pub. 737). If your recalculated federal AGI is more than the amount shown below for your filing status, your credits will be limited.

If your filing status is:	Is Form 540 line 13 more than:
Single or married/RDP filing separately	\$237,035
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075
Head of household	\$355,558

Yes Complete the AGI Limitation Worksheet on this page.

No Follow the instructions on Form 540, line 32.

- a** Enter the amount from Form 540, line 13 **a** _____
- b** Enter the amount for your filing status on line b:
- | | | |
|---|-----------|------------------|
| • Single or married/RDP filing separately. | \$237,035 | } b _____ |
| • Married/RDP filing jointly or qualifying surviving spouse/RDP | \$474,075 | |
| • Head of household. | \$355,558 | |
- c** Subtract line b from line a **c** _____
- d** Divide line c by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number **d** _____
- e** Multiply line d by \$6 **e** _____
- f** Add the numbers from the boxes on Form 540, lines 7, 8, and 9 (not the dollar amounts) **f** _____
- g** Multiply line e by line f **g** _____
- h** Add the total **dollar amount** from Form 540, lines 7, 8, and 9 **h** _____
- i** Subtract line g from line h. If zero or less, enter -0- **i** _____
- j** Enter the number from the box on Form 540, line 10 (not the dollar amount) **j** _____
- k** Multiply line e by line j **k** _____
- l** Enter the **dollar amount** from Form 540, line 10 **l** _____
- m** Subtract line k from line l. If zero or less, enter -0- **m** _____
- n** Add line i and line m. Enter the result here and on Form 540, line 32 **n** _____

Do not file with California. Keep for your records.