

Name

California ID Number

**Line 9** Use the California tax table or tax rate schedules in the 2023 instructions for Form 540 to find the tax for the amount on line 8, based on the parent's filing status.

**Form 540NR Filers:** To figure a revised California adjusted gross income and a tentative tax based on the parent's tax rate, complete the following worksheet.

<b>A</b>	Enter the child's portion of the net unearned income that must be included in the child's CA adjusted gross income. . . . .	<b>A</b>	_____
<b>B</b>	Enter parent's CA adjusted gross income from Form 540NR, Line 32 . . . . .	<b>B</b>	_____
	If the parents have other children for whom form FTB 3800 was completed, add the other children's CA sourced net unearned income to the parent's CA adjusted gross income.		
<b>C</b>	Add line A and line B . . . . .	<b>C</b>	_____
<b>D</b>	Enter the child's net unearned income (form FTB 3800, line 5). . . . .	<b>D</b>	_____
<b>E</b>	Enter parent's adjusted gross income from all sources from Form 540NR, line 17. . . . .	<b>E</b>	_____
	If the parents have other children for whom form FTB 3800 was completed, add the other children's net unearned income to the parent's adjusted gross income from all sources.		
<b>F</b>	Add line D and line E . . . . .	<b>F</b>	_____
<b>G</b>	Divide line C by line F (not to exceed 1.0) . . . . .	<b>G</b>	_____
<b>H</b>	Enter the parent's total itemized deductions or standard deduction from Form 540NR, line 18 . . . . .	<b>H</b>	_____
<b>I</b>	Multiply line H by line G . . . . .	<b>I</b>	_____
<b>J</b>	Subtract line I from line C . . . . .	<b>J</b>	_____
<b>K</b>	Subtract line H from line F. . . . .	<b>K</b>	_____
<b>L</b>	Find the tax on the amount on line K for the parent's filing status (use the tax table or tax rate schedules in the 2023 instructions for Form 540NR) . . . . .	<b>L</b>	_____
<b>M</b>	Divide line L by line K . . . . .	<b>M</b>	_____
<b>N</b>	Multiply line J by line M. Enter the result on form FTB 3800, line 9. If zero or less, enter -0-. . . . .	<b>N</b>	_____