

Name

California ID Number

Line 15 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 14 based on the child's filing status.

Form 540NR Filers: To figure a revised California adjusted gross income for the child and the child's tax, complete the following worksheet.

A	Enter the child's CA adjusted gross income from Form 540NR, line 32	A	_____
B	Enter the portion of the child's net unearned income that must be included in the child's CA adjusted gross income	B	_____
C	Subtract line B from line A	C	_____
D	Enter the child's adjusted gross income from all sources from Form 540NR, line 17	D	_____
E	Enter the child's net unearned income (form FTB 3800, line 5).	E	_____
F	Subtract line E from line D.	F	_____
G	Divide line C by line F (not to exceed 1.0)	G	_____
H	Enter the child's total itemized deductions or standard deduction from Form 540NR, line 18	H	_____
I	Multiply line H by line G	I	_____
J	Subtract line I from line C	J	_____
K	Subtract line H from line F.	K	_____
L	Find the tax on the amount on line K for the child's filing status (use the tax table or tax rate schedules in the 2023 instructions for Form 540NR)	L	_____
M	Divide line L by line K	M	_____
N	Multiply line J by line M. Enter the result on form FTB 3800, line 15	N	_____