

CAWK3800

CA 3800

Child's Net Unearned Income Worksheet

2023

Name

California ID Number

Line 1 Enter the child's unearned income. Include income such as taxable interest, dividends, capital gains, rents, royalties, taxable social security benefits, pension and annuity income, taxable scholarship and fellowship grants not reported on federal Form W-2, Wage and Tax Statement, unemployment compensation, alimony, and income received as a beneficiary. In most cases, this will be the same as the amount entered on federal Form 8615; however, you should only include income taxable by California. Also, include unearned income that was not taxed on the child's federal tax return but is taxable under California law. For more information, get the instructions for Schedule CA (540), Part I, Section A, line 2 and line 3 or Schedule CA (540NR), Part II, Section A, line 2 and line 3.

If the child had earned income (defined below), use the following worksheet to figure the amount to enter on form FTB 3800, line 1.

1. Enter the amount of the child's adjusted gross income from Form 540, line 17 or Form 540NR,
line 17, whichever applies **1** _____
2. Enter the child's earned income **2** _____
(wages, tips, and other payments received for personal services performed)
3. Subtract line 2 from line 1. Enter the result here and on form FTB 3800, line 1 **3** _____