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EDMUND G. BROWN JR.
Governor

OFFICE OF AIDS (OA)
AIDS Drug Assistance Program (ADAP)

Management Memorandum
Memorandum Number: 2015-14

Date: AUGUST 4, 2015

TO: LOCAL ADAP COORDINATORS
ADAP ENROLLMENT WORKERS

SUBJECT: **NEW ADAP INCOME ELIGIBILITY CRITERIA**

Effective **June 24, 2015**, as established in revisions made to the California Health and Safety Code (H&SC), the **income eligibility criteria for ADAP has changed** to individuals with a Modified Adjusted Gross Income (MAGI) that does not exceed 500 percent of the Federal Poverty Level (FPL) per year based on family size and household income. Prior to this change, the maximum qualifying income limit was \$50,000 adjusted gross income based on individual income.

Background

When ADAP legislation established income eligibility criteria in 1987, the program primarily served single, gay men. Today the program provides services to single men, women, and transgendered individuals; married and registered domestic partners, as well as individuals and couples with children or other dependents. Due to the change in the ADAP client population, H&SC was amended to make income eligibility equitable based on family size and household income.

What is MAGI? As defined in H&SC 120960(i)(5), MAGI is based on federal Internal Revenue Code which includes **Federal Adjusted Gross Income (FAGI) plus the following income**, if applicable:

1. non-taxable Social Security benefits which includes disability payments (SSDI) but does not include Supplemental Security Income (SSI),

2. tax-exempt interest (examples are listed on IRS webpage <http://www.irs.gov/taxtopics/tc403.html>), and
3. excluded foreign earned income and housing expenses for Americans living abroad.

What is family size? H&SC 120960(i)(1) states that family members include same or opposite sex spouses, registered domestic partners whether the partnership was registered in California or another state, and any tax dependents of either spouse or registered domestic partner.

What is household income? It is the sum of the applicant's MAGI, plus the MAGI of the applicant's spouse or registered domestic partner, plus the MAGI of all other individuals for whom the applicant or spouse/registered domestic partner are allowed a federal income tax deduction for the taxable year.

How will this new income criteria impact applicants?

ADAP anticipates that some applicants who would not have qualified for ADAP under the old eligibility criteria will now qualify. The majority of current clients will not be adversely impacted by the new income criteria and will continue to be eligible for the program. However, there may be some clients impacted. The following are examples of applicants impacted by the change:

- An applicant who is a single parent with two children earning a total household income of \$53,000. This previously ineligible individual will now qualify when factoring in family size and household income. The 500% FPL MAGI maximum for a family size of 3 is \$100,450.
- An applicant who has a registered domestic partner and two dependent children with a total household income of \$110,000. This individual is now eligible when factoring in family size and household income. The 500% FPL MAGI maximum for a family size of 4 is \$121,250.
- A married applicant with no dependents and a total household income of \$83,000. This client is no longer eligible for ADAP based on the new income criteria. The 500% FPL MAGI maximum for a family size of 2 is \$79,650. However, there is a transitional eligibility period through June 30, 2016 for these existing clients. Please see Income Eligibility Exception Request Process on page 5.

Income Determination

The most accurate source for determining qualifying household MAGI and family size is the federal tax return. The **federal tax return is the preferred income documentation source**, provided there has been no significant increase or decrease in the applicant's household income since filing the return.

When using the **federal tax return**, each factor can be found on the form as follows:

Federal Adjusted Gross Income (FAGI): can be found on Line 4 of Form 1040EZ, Line 21 of Form 1040A and Line 37 of Form 1040.

Additional income (to be **added to FAGI** if applicable):

- non-taxable Social Security benefits* (Line 20a minus 20b on Form 1040 or Line 14a minus 14b on Form 1040A),
*NOTE: Supplemental Security Income (SSI) benefits are not included in this amount.,
- tax-exempt interest (Line 8b on Form 1040 and 1040A), and
- excluded foreign earned income and housing expenses for Americans living abroad (On Form 1040, if an amount and “Form 2555” is listed on Line 21 and/or Line 36, the client must provide Form 2555. Excluded foreign earned income will be listed on Line 45 and housing expenses will be listed on Line 50 on Form 2555).

NOTE: If clients filed taxes using Form 1040EZ, they did not report these types of income; therefore, no additional income should be added back into their FAGI to obtain MAGI.

When using the **state tax return** the following factors can be found on the form as follows:

FAGI: can be found on Line 13 on Form 540. FAGI is not identified on the 540 2EZ. If the client files a 540 2EZ, then the FAGI may be identified using the FAGI on the 1040EZ federal tax form or enrollment workers (EWs) may use the ADAP Financial Screening and Copayment Determination Form to capture gross income.

Additional income (to be **added to FAGI** if applicable):

- non-taxable Social Security benefits* [Line 20a minus 20b on Schedule CA (540). For the 540 2EZ if there is an amount on Line 15, ask the client if s/he received SSI (not SSDI) benefits during the tax year. If yes, subtract the SSI annual amount from Line 15. This difference is the final non-taxable Social Security amount to be added to the FAGI. If the client did not receive SSI, then Line 15 is the accurate non-taxable amount to be used.].

*NOTE: SSI benefits are not included in this amount.

- tax-exempt interest [Line 8b on Schedule CA (540)]
- excluded foreign earned income and housing expenses for Americans living abroad [On Schedule CA (540), if an amount is listed on Line 21, the client must provide federal Form 2555. Excluded foreign earned income

will be listed on Line 45 and housing expenses will be listed on Line 50 on Form 2555]

NOTE: If clients filed California taxes using Form 540 2EZ, they did not report tax-exempt interest and/or excluded foreign earned income and housing expenses for Americans living abroad.

If a state or federal tax return is not available:

- EWs will need to identify and document family size and household income in order to establish qualifying ADAP MAGI, including income earned by the spouse/registered domestic partner and/or dependents.
- ADAP is working with the Pharmacy Benefits Manager (PBM) to update all ADAP income eligibility forms to reflect the new income criteria. In the interim, EWs may use the existing Financial Screening and Co-Payment Determination Form to identify household income for establishing qualifying ADAP MAGI.

NOTE: Effective this fiscal year, ADAP will begin verification of client income with the California Franchise Tax Board.

Reference Documents

1. In order to assist ADAP EWs in identifying the new maximum MAGI household income allowed based on family size, the attached “**ADAP Income Eligibility Criteria**” table has been developed and is attached for your reference. As always, if EWs are made aware of changes in client income, they must inform ADAP via a Client Update form.
2. 2014 Tax Forms are attached for your reference and linked below:
 - a. Federal Form 1040 - <http://www.irs.gov/pub/irs-pdf/f1040.pdf>
 - b. Federal Form 1040A - <http://www.irs.gov/pub/irs-pdf/f1040a.pdf>
 - c. Federal Form 1040EZ - <http://www.irs.gov/pub/irs-prior/f1040ez--2014.pdf>
 - d. Federal Form 2555 - <http://www.irs.gov/pub/irs-pdf/f2555.pdf>
 - e. California Resident Income Tax Return Form 540 - https://www.ftb.ca.gov/forms/2014/14_540.pdf
 - f. California Resident Income Tax Return Form 540 2EZ - https://www.ftb.ca.gov/forms/2014/14_5402ezm.pdf
 - g. California Adjustments - Residents Schedule CA (540) - https://www.ftb.ca.gov/forms/2014/14_540ca.pdf

Income Eligibility Exception Request Process

- Clients currently enrolled in ADAP with an annual individual adjusted gross income less than \$50,000 but a MAGI that exceeds 500 percent FPL based on family size and household income may access extended **eligibility through June 30, 2016**. To access extended eligibility, EWs must submit the following forms and documentation to ADAP's Pharmacy Benefits Manager, Ramsell, when these clients try to re-enroll in ADAP during their birth month or when these clients report income changes at the time of the six-month Self-Verification process:

1. Eligibility Exception Request (EER) form
2. Manually-completed hard copy of the ADAP application
The Ramsell online enrollment system will not allow processing of an ADAP application if the applicant's MAGI exceeds 500% of FPL. The system will halt the on-line application process and generate a "not eligible" notice to the EW.
3. ADAP Financial Screening and Co-Payment Determination form and all income documentation used to establish MAGI and individual adjusted gross income less than or equal to \$50,000.

These EERs will be forwarded to OA/ADAP for review and eligibility determination. If the eligibility exception request is approved, these clients will be given **eligibility through June 30, 2016**. The purpose of the extended eligibility period is to allow clients transition time to enroll in other health coverage options. EWs should work with these clients to ensure that they enroll in health care coverage during the next Covered California open enrollment period from November 1, 2015 to January 31, 2016, or other available health coverage options. As always, EWs must notify ADAP of new or changes to a client's health coverage via the Client Update form.

- H&SC 120960(b) states the director may authorize drugs for persons with incomes higher than 500 percent of the FPL per year based on family size and household income if the estimated cost of those drugs in one year is expected to **exceed 20 percent of the person's MAGI**. For a family size of one with an income of \$58,851, the individual applicant must have estimated out-of-pocket health insurance premiums and drug expenditures of \$11,770.20 to meet the 20 percent threshold. For a family size of two with an income of \$79,651, the individual applicant must have estimated out-of-pocket drug expenditures of \$15,930.20 to meet the 20 percent threshold. If you have a client who meets this criteria, EWs may submit the documents listed above (EER, ADAP application,

August 4, 2015

and ADAP Financial Screening and Co-Payment Determination form) and the applicant's out-of-pocket health insurance premiums and drug expenditure documentation to Ramsell. These EERs will be forwarded to OA/ADAP for review. If approved by the CDPH Director, the applicant will be eligible for ADAP with an ADAP cost-sharing obligation (see ADAP Share of Cost below).

ADAP Share of Cost (SOC)

Applicants who earn more than 400% of FPL, based on family size and household income may have a monthly cost-sharing obligation. The process for calculating the share of cost remains unchanged. ADAP is working with the PBM to update the Financial Screening and Co-Payment Determination form to include the new income criteria. In the interim, the existing Financial Screening and Co-Payment Determination form may be used for calculating the applicant's SOC.

Online Enrollment System Update

Effective July 17, 2015, the PBM online enrollment system has been updated to accept income amounts above \$50,000. From June 24, 2015 to July 16, 2015, if EWs enrolled an individual who met the new income criteria but EWs were unable to enter the applicant's actual income amount into the PBM online system, a 30 day eligibility grace period would have been assigned. These EWs must submit a Client Update form to provide the actual income amount and documentation before the individual's 30-day grace period expires.

Training and Technical Assistance

Training will be forthcoming to support EWs with understanding this income criteria change. ADAP will also disseminate additional management memos and provide technical assistance on the monthly ADAP EW calls as needed to clarify and guide EWs through the roll out of the new income criteria. In addition, clients will receive a letter from ADAP informing them of the new income criteria and requirements. Please contact your OA ADAP Advisor if you have any questions regarding the content of this memo. Please note that Local Health Jurisdiction (LHJ) assignments have been re-assigned to include additional staff within the ADAP Branch. The most current "OA/ADAP Staff Assignments by LHJ" list is attached for your reference and available on the OA website at: <http://www.cdph.ca.gov/programs/aids/Documents/ADAPStaffLHJAssignments.pdf>.



Niki Dhillon, Chief
ADAP Branch
Office of AIDS

Attachments

ADAP Income Eligibility Criteria - Effective June 24, 2015				
Family Size	2015 Poverty Guidelines	Medi-Cal Expansion <138% FPL	ADAP Copay ≥400% FPL	MAGI* Household Income ≤500% FPL
1	\$11,770	\$16,243	\$47,080	\$58,850
2	\$15,930	\$21,984	\$63,720	\$79,650
3	\$20,090	\$27,725	\$80,360	\$100,450
4	\$24,250	\$33,465	\$97,000	\$121,250
5	\$28,410	\$39,206	\$113,640	\$142,050
6	\$32,570	\$44,947	\$130,280	\$162,850
7	\$36,730	\$50,688	\$146,920	\$183,650
8	\$40,890	\$56,429	\$163,560	\$204,450
<p>For families/households with more than 8 persons, add \$4,160 for each additional person. Clients who have a household income more than 400% FPL may have a share of cost.</p> <p>*Modified Adjusted Gross Income</p>				

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2014** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20

See separate instructions.

Your first name and initial _____ Last name _____ Your social security number _____

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name _____ Foreign province/state/country _____ Foreign postal code _____

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. ▶
4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

d Total number of exemptions claimed _____

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	b Taxable amount
16a	Pensions and annuities	16a	b Taxable amount
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	b Taxable amount
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ _____	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2014)

38 Amount from line 37 (adjusted gross income)		38			
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes	39a			
	if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. checked ▶ 39a				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>				
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40			
	41 Subtract line 40 from line 38	41			
	42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42			
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43			
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44			
	45 Alternative minimum tax (see instructions). Attach Form 6251	45			
	46 Excess advance premium tax credit repayment. Attach Form 8962	46			
	47 Add lines 44, 45, and 46	47			
	48 Foreign tax credit. Attach Form 1116 if required	48			
	49 Credit for child and dependent care expenses. Attach Form 2441	49			
	50 Education credits from Form 8863, line 19	50			
	51 Retirement savings contributions credit. Attach Form 8880	51			
	52 Child tax credit. Attach Schedule 8812, if required	52			
	53 Residential energy credits. Attach Form 5695	53			
	54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54			
	55 Add lines 48 through 54. These are your total credits	55			
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56			
Other Taxes	57 Self-employment tax. Attach Schedule SE	57			
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58			
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59			
	60a Household employment taxes from Schedule H	60a			
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b			
	61 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61			
	62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62			
63 Add lines 56 through 62. This is your total tax	63				
Payments	64 Federal income tax withheld from Forms W-2 and 1099	64			
	65 2014 estimated tax payments and amount applied from 2013 return	65			
	66a Earned income credit (EIC)	66a			
		b Nontaxable combat pay election 66b	66b		
	67 Additional child tax credit. Attach Schedule 8812	67			
	68 American opportunity credit from Form 8863, line 8	68			
	69 Net premium tax credit. Attach Form 8962	69			
	70 Amount paid with request for extension to file	70			
	71 Excess social security and tier 1 RRTA tax withheld	71			
	72 Credit for federal tax on fuels. Attach Form 4136	72			
73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73				
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74				
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75			
	76a Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a			
	b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d Account number <input type="text"/>				
77 Amount of line 75 you want applied to your 2015 estimated tax ▶	77				
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78			
	79 Estimated tax penalty (see instructions)	79			
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	
Paid Preparer Use Only			Firm's EIN ▶		
Firm's name ▶			Phone no.		
Firm's address ▶					

Form 1040A Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return (99) 2014 IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing status Check only one box.

1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	No. of children on 6c who:
				<input type="checkbox"/>	• lived with you
				<input type="checkbox"/>	• did not live with you due to divorce or separation (see instructions)
				<input type="checkbox"/>	Dependents on 6c not entered above
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule B if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15

Adjusted gross income

16 Educator expenses (see instructions). 16

17 IRA deduction (see instructions). 17

18 Student loan interest deduction (see instructions). 18

19 Tuition and fees. Attach Form 8917. 19

20 Add lines 16 through 19. These are your total adjustments. 20

21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21

Department of the Treasury—Internal Revenue Service

Form **1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents** (99) **2014**

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		▲ Make sure the SSN(s) above are correct.
Foreign country name	Foreign province/state/country	Foreign postal code

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3
	4 Add lines 1, 2, and 3. This is your adjusted gross income .	4
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,150 if single ; \$20,300 if married filing jointly . See back for explanation.	5
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6
	7 Federal income tax withheld from Form(s) W-2 and 1099.	7
	8a Earned income credit (EIC) (see instructions)	8a
	b Nontaxable combat pay election. 8b	
	9 Add lines 7 and 8a. These are your total payments and credits .	9
	10 Tax . Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10
	11 Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	11
12 Add lines 10 and 11. This is your total tax .	12	
13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	13a	
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number <input type="text"/>		
14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the amount you owe . For details on how to pay, see instructions.	14	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes**. Complete below. **No**

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2014, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	350.00	Enter total ▶	A. _____
B. Minimum standard deduction			B. <u>1,000</u>
C. Enter the larger of line A or line B here			C. _____
D. Maximum standard deduction. If single , enter \$6,200; if married filing jointly , enter \$12,400			D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction			E. _____
F. Exemption amount.			} F. _____
• If single, enter -0-.			
• If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter \$3,950.			
G. Add lines E and F. Enter the total here and on line 5 on the front			G. _____

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,150. This is the total of your standard deduction (\$6,200) and your exemption (\$3,950).
 - Married filing jointly, enter \$20,300. This is the total of your standard deduction (\$12,400), your exemption (\$3,950), and your spouse's exemption (\$3,950).

Mailing Return

Mail your return by **April 15, 2015**. Mail it to the address shown on the last page of the instructions.

Form 2555 Department of the Treasury Internal Revenue Service	Foreign Earned Income Attach to Form 1040. Information about Form 2555 and its separate instructions is at www.irs.gov/form2555 .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2014</div> Attachment Sequence No. 34
----------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040	Your social security number
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Part I General Information

1 Your foreign address (including country)	2 Your occupation
3 Employer's name ▶	
4a Employer's U.S. address ▶	
b Employer's foreign address ▶	
5 Employer is (check any that apply): a <input type="checkbox"/> A foreign entity b <input type="checkbox"/> A U.S. company c <input type="checkbox"/> Self d <input type="checkbox"/> A foreign affiliate of a U.S. company e <input type="checkbox"/> Other (specify) ▶	
6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶	
b If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here <input type="checkbox"/> and go to line 7.	
c Have you ever revoked either of the exclusions? <input type="checkbox"/> Yes <input type="checkbox"/> No	
d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶	
7 Of what country are you a citizen/national? ▶	
8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See Second foreign household in the instructions <input type="checkbox"/> Yes <input type="checkbox"/> No	
b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶	
9 List your tax home(s) during your tax year and date(s) established. ▶	

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶, and ended ▶	
11 Kind of living quarters in foreign country ▶ a <input type="checkbox"/> Purchased house b <input type="checkbox"/> Rented house or apartment c <input type="checkbox"/> Rented room d <input type="checkbox"/> Quarters furnished by employer	
12a Did any of your family live with you abroad during any part of the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
b If "Yes," who and for what period? ▶	
13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No	
b Are you required to pay income tax to the country where you claim bona fide residence? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.	
14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.	

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶	
b Enter the type of visa under which you entered the foreign country. ▶	
c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No	
d Did you maintain a home in the United States while living abroad? <input type="checkbox"/> Yes <input type="checkbox"/> No	
e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶	

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16 The physical presence test is based on the 12-month period from through
- 17 Enter your principal country of employment during your tax year.
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2014 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2014, no matter when you performed the service.

2014 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. <input type="text"/>	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. <input type="text"/>	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. <input type="text"/>	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. <input type="text"/>	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2014 foreign earned income <input type="text"/>	26	

Part V All Taxpayers

27	Enter the amount from line 26	27		
	Are you claiming the housing exclusion or housing deduction?			
	<input type="checkbox"/> Yes. Complete Part VI.			
	<input type="checkbox"/> No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28		
29a	Enter location where housing expenses incurred (see instructions) ▶			
29b	Enter limit on housing expenses (see instructions)	29b		
30	Enter the smaller of line 28 or line 29b	30		
31	Number of days in your qualifying period that fall within your 2014 tax year (see instructions)	31		days
32	Multiply \$43.48 by the number of days on line 31. If 365 is entered on line 31, enter \$15,872.00 here	32		
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33		
34	Enter employer-provided amounts (see instructions)	34		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35		x
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	\$99,200	00
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2014 tax year (see the instructions for line 31). } 38 days			
39	• If line 38 and the number of days in your 2014 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2014 tax year and enter the result as a decimal (rounded to at least three places). } 39 x			
40	Multiply line 37 by line 39	40		
41	Subtract line 36 from line 27	41		
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43		
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44		
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46	Subtract line 36 from line 33	46		
47	Subtract line 43 from line 27	47		
48	Enter the smaller of line 46 or line 47	48		
	Note: If line 47 is more than line 48 and you could not deduct all of your 2013 housing deduction because of the 2013 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2013 (from the housing deduction carryover worksheet in the instructions)	49		
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		

TAXABLE YEAR

FORM

2014 California Resident Income Tax Return

540

Fiscal year filers only: Enter month of year end: month _____ year 2015.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Additional information (See instructions)				PBA Code
<input type="text"/>				<input type="text"/>
Street address (Number and street) or PO Box			Apt. no/Ste. no.	PMB/Private Mailbox
<input type="text"/>			<input type="text"/>	<input type="text"/>
City (If you have a foreign address, see instructions)			State	ZIP Code
<input type="text"/>			<input type="text"/>	<input type="text"/>
Foreign Country Name		Foreign Province/State/County		Foreign Postal Code
<input type="text"/>		<input type="text"/>		<input type="text"/>

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>

Prior Names	If you filed your 2013 tax return under a different last name, write the last name only from the 2013 tax return.	
	Taxpayer	Spouse/RDP
	<input type="text"/>	<input type="text"/>

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>	
If your California filing status is different from your federal filing status, check the box here <input type="checkbox"/>		
6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. <input type="checkbox"/>		

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. <input type="radio"/> 7 <input type="checkbox"/> X \$108 = <input type="radio"/> \$ <input type="text"/>
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 <input type="radio"/> 8 <input type="checkbox"/> X \$108 = <input type="radio"/> \$ <input type="text"/>
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 <input type="radio"/> 9 <input type="checkbox"/> X \$108 = <input type="radio"/> \$ <input type="text"/>

Exemptions	10 Dependents: Do not include yourself or your spouse/RDP.		
	First name	Last name	Dependent's relationship to you
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions 10 X \$333 = \$

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 11 \$

Your name: Your SSN or ITIN:

12 State wages from your Form(s) W-2, box 16 ● **12** .00

13 Enter federal adjusted gross income from Form 1040, line 37, 1040A, line 21; or 1040EZ, line 4 ● **13** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . ● **14** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ● **15** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● **16** .00

17 California adjusted gross income. Combine line 15 and line 16 ● **17** .00

18 Enter the **larger of:**
 { Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
 Your California **standard deduction** shown below for your filing status:
 • Single or Married/RDP filing separately \$3,992
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,984
 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ● **18** .00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● **19** .00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 ● FTB 3800 ● FTB 3803 ● **31** .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$176,413, see instructions. ● **32** .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● **33** .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A ● **34** .00

35 Add line 33 and line 34 ● **35** .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● **40** .00

43 Enter credit name code ● and amount . . . ● **43** .00

44 Enter credit name code ● and amount . . . ● **44** .00

45 To claim more than two credits, see instructions. Attach Schedule P (540) ● **45** .00

46 Nonrefundable renter's credit. See instructions ● **46** .00

47 Add line 40 and line 43 through line 46. These are your total credits ● **47** .00

48 Subtract line 47 from line 35. If less than zero, enter -0- ● **48** .00



Your name: Your SSN or ITIN:

Other Taxes	
61 Alternative minimum tax. Attach Schedule P (540)	61 <input type="text"/> .00
62 Mental Health Services Tax. See instructions	62 <input type="text"/> .00
63 Other taxes and credit recapture. See instructions	63 <input type="text"/> .00
64 Add line 48, line 61, line 62, and line 63. This is your total tax.	64 <input type="text"/> .00

Payments	
71 California income tax withheld. See instructions	71 <input type="text"/> .00
72 2014 CA estimated tax and other payments. See instructions	72 <input type="text"/> .00
73 Real estate and other withholding. See instructions	73 <input type="text"/> .00
74 Excess SDI (or VPD) withheld. See instructions	74 <input type="text"/> .00
75 Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions	<input checked="" type="radio"/> 75 <input type="text"/> .00

Overpaid Tax / Tax Due	
91 Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75.	<input checked="" type="radio"/> 91 <input type="text"/> .00
92 Amount of line 91 you want applied to your 2015 estimated tax	92 <input type="text"/> .00
93 Overpaid tax available this year. Subtract line 92 from line 91	93 <input type="text"/> .00
94 Tax due. If line 75 is less than line 64, subtract line 75 from line 64.	<input checked="" type="radio"/> 94 <input type="text"/> .00

This space reserved for 2D barcode

This space reserved for 2D barcode

Your name:

Your SSN or ITIN:

95 Use Tax. This is not a total line. See instructions ● 95 .00

Contributions

	Code	Amount
California Seniors Special Fund. See instructions.....	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program.....	● 403	<input type="text"/> .00
California Breast Cancer Research Fund.....	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Fund.....	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund.....	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Fund	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund.....	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase.....	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund.....	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
American Red Cross, California Chapters Fund	● 426	<input type="text"/> .00
California Senior Legislature Fund	● 427	<input type="text"/> .00
Habitat for Humanity Fund	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund	● 429	<input type="text"/> .00
110 Add code 400 through code 429. This is your total contribution	● 110	<input type="text"/> .00

Your name: [] Your SSN or ITIN: []

111 AMOUNT YOU OWE. Add line 94, line 95, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD**

PO BOX 942867

SACRAMENTO CA 94267-0001 ● 111 [] .00

Pay online – Go to ftb.ca.gov for more information.

Amount You Owe

Interest and Penalties

112 Interest, late return penalties, and late payment penalties112 [] .00

113 Underpayment of estimated tax. Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 113 [] .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment114 [] .00

115 REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93. See instructions.

Mail to: **FRANCHISE TAX BOARD**

PO BOX 942840

SACRAMENTO CA 94240-0001 ● 115 [] .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.

Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number [] ● Checking ● Account number [] ● 116 Direct deposit amount [] .00
[] ● Savings []

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number [] ● Checking ● Account number [] ● 117 Direct deposit amount [] .00
[] ● Savings []

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature [X] Date [] Spouse's/RDP's signature (if a joint tax return, both must sign) [X]

Your email address (optional). Enter only one email address. [] Daytime phone number (optional) []

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) []

Firm's name (or yours, if self-employed) [] ● PTIN []

Firm's address [] ● FEIN []

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● Yes No

Print Third Party Designee's Name [] Telephone Number []

TAXABLE YEAR

FORM

2014 California Resident Income Tax Return

540 2EZ

Your first name	Initial	Last name	Suffix	Your SSN or ITIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Additional information (See instructions)				
<input type="text"/>				
Street address (Number and street) or PO Box			Apt. no/Ste. no.	PMB/Private Mailbox
<input type="text"/>			<input type="text"/>	<input type="text"/>
City (If you have a foreign address, see instructions.)			State	ZIP Code
<input type="text"/>			<input type="text"/>	<input type="text"/>
Foreign Country Name	Foreign Province/State/County		Foreign Postal Code	
<input type="text"/>	<input type="text"/>		<input type="text"/>	

Date of Birth

Your DOB (mm/dd/yyyy)

Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

If you filed your 2013 tax return under a different last name, write the last name only from the 2013 tax return.

Taxpayer

Spouse/RDP

Filing Status Filing Status. Check the box for your filing status. See instructions.

Check only one.

1 Single

2 Married/RDP filing jointly (even if only one spouse/RDP had income)

4 Head of household. STOP! See instructions.

5 Qualifying widow(er) with dependent child. Year spouse/RDP died.

If your California filing status is different from your federal filing status, check the box here

Exemptions

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you **must** see the instructions.

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here.

First name	Last name	Dependent's relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Your name: Your SSN or ITIN:

Taxable Income and Credits		Whole dollars only	
9	Total wages (federal Form W-2, box 16). See instructions.	● 9	<input type="text"/> .00
10	Total interest income (Form 1099-INT, box 1). See instructions.	● 10	<input type="text"/> .00
11	Total dividend income (Form 1099-DIV, box 1a). See instructions.	● 11	<input type="text"/> .00
12	Total pension income <input type="text"/> . See instructions. Taxable amount.	● 12	<input type="text"/> .00
13	Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions.	● 13	<input type="text"/> .00
14	Unemployment compensation	● 14	<input type="text"/> .00
15	U.S. social security or railroad retirement benefits.	● 15	<input type="text"/> .00
16	Add line 9, line 10, line 11, line 12, and line 13. Do not include line 14 and line 15.	● 16	<input type="text"/> .00
17	Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. Caution: If you checked the box on line 6, STOP . See instructions for completing the Dependent Tax Worksheet.	● 17	<input type="text"/> .00
18	Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter \$108. If you entered 2 in the box on line 7, enter \$216.	● 18	<input type="text"/> .00
19	Nonrefundable renter's credit. See instructions.	● 19	<input type="text"/> .00
20	Credits. Add line 18 and line 19	20	<input type="text"/> .00
21	Tax. Subtract line 20 from line 17. If zero or less, enter -0-	● 21	<input type="text"/> .00
22	Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12)	● 22	<input type="text"/> .00
23	Overpaid tax. If line 22 is more than line 21, subtract line 21 from line 22.	● 23	<input type="text"/> .00
24	Tax due. If line 22 is less than line 21, subtract line 22 from line 21. See instructions.	● 24	<input type="text"/> .00

Enclose, but do not staple, any payment.

Overpaid Tax/
Tax Due.

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Your name: [] Your SSN or ITIN: []

Amount You Owe 27 AMOUNT YOU OWE. Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions. Do Not Send Cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 27 [] .00 Pay online - Go to ftb.ca.gov for more information.

Direct Deposit (Refund Only) 28 REFUND OR NO AMOUNT DUE. Subtract line 25 and line 26 from line 23. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001 28 [] .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. Have you verified the routing and account numbers? Use whole dollars only.

All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:

Type: [] Checking [] Savings. Account number: [] Direct deposit amount: [] .00

The remaining amount of my refund (line 28) is authorized for direct deposit into the account shown below:

Type: [] Checking [] Savings. Account number: [] Direct deposit amount: [] .00

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

Your signature: [X] Date: [] Spouse's/RDP's signature (if a joint tax return, both must sign): [X]

Sign Here

It is unlawful to forge a spouse's/RDP's signature. Joint tax return? See instructions.

Your email address (optional). Enter only one email address. [] Daytime phone number (optional) []

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) []

Firm's name (or yours, if self-employed) [] PTIN []

Firm's address [] FEIN []

Do you want to allow another person to discuss this tax return with us? See instructions. [] Yes [] No

Print Third Party Designee's Name [] Telephone Number []

TAXABLE YEAR

SCHEDULE

2014 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule

Section A — Income

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Alimony received 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Social security benefits (a) <input checked="" type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other income 21	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
a California lottery winnings		<input type="radio"/>	a <input type="radio"/>
b Disaster loss carryover from FTB 3805V		<input type="radio"/>	b <input type="radio"/>
c Federal NOL (Form 1040, line 21)		<input checked="" type="radio"/>	c <input checked="" type="radio"/>
d NOL carryover from FTB 3805V		<input type="radio"/>	d <input type="radio"/>
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<input type="radio"/>	e <input type="radio"/>
f Other (describe):		<input type="radio"/>	f <input type="radio"/>
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Adjustments to Income

23 Educator expenses 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Moving expenses 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Deductible part of self-employment tax 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29 Self-employed health insurance deduction 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30 Penalty on early withdrawal of savings 30	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/> 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last name <input checked="" type="radio"/> 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32 IRA deduction 32	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
33 Student loan interest deduction 33	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34 Tuition and fees 34	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
35 Domestic production activities deduction 35	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Part II Adjustments to Federal Itemized Deductions

38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 38

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions 39

40 Subtract line 39 from line 38 40

41 Other adjustments including California lottery losses. See instructions. Specify 41

42 Combine line 40 and line 41 42

43 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**
Single or married/RDP filing separately \$176,413
Head of household \$264,623
Married/RDP filing jointly or qualifying widow(er) \$352,830

No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 43

44 **Enter the larger of the amount on line 43 or your standard deduction listed below**
Single or married/RDP filing separately. See instructions. \$3,992
Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,984

Transfer the amount on line 44 to Form 540, line 18 44

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OFFICE OF AIDS
AIDS DRUG ASSISTANCE PROGRAM (ADAP)
ADAP ADVISORS by LOCAL HEALTH JURISDICTION
 As of July 2015

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BUTTE	Kathy Whitaker	PLUMAS	Kathy Whitaker
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COLUSA	Kathy Nguyen	SACRAMENTO	Justine Blanco
CONTRA COSTA	Jessica Monasterio	SAN BENITO	Mei Lei
DEL NORTE	Marques Almeida	SAN BERNARDINO	Marques Almeida
EL DORADO	Kathy Whitaker	SAN DIEGO	Irene Wong
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GLENN	Kathy Whitaker	SAN JOAQUIN	Daniel Coronado
HUMBOLDT	Marques Almeida	SAN LUIS OBISPO	Mei Lei
IMPERIAL	Kathy Nguyen	SAN MATEO	Cindy Ly
INYO	Marques Almeida	SANTA BARBARA	Daniel Coronado
KERN	Justine Blanco	SANTA CLARA	Irene Wong
KINGS	Justine Blanco	SANTA CRUZ	Kathy Nguyen
LAKE	Cindy Ly	SHASTA	Kathy Whitaker
LASSEN	Kathy Nguyen	SISKIYOU	Daniel Coronado
LONG BEACH	Kathy Nguyen	SOLANO	Justine Blanco
LOS ANGELES	<i>Primary</i> -Debbie Kalhor <i>Back Up</i> -Jessica Hwang	SONOMA	Mei Lei
MADERA	Kathy Whitaker	STANISLAUS	Cindy Ly
MARIN	Cindy Ly	SUTTER	Kathy Nguyen
MENDOCINO	Cindy Ly	TEHAMA	Kathy Whitaker
MERCED	Marques Almeida	TRINITY	Kathy Whitaker
MONO	Daniel Coronado	TULARE	Marques Almeida
MONTEREY	Mei Lei	TUOLUMNE	Justine Blanco
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