

form 540 instructions 2011

Death Benefit Worksheet

- A.** Enter the capital gain amount from federal Form 1099-R, box 3. If you elected to include NUA in taxable income, enter the amount from line G of the NUA Worksheet in federal Form 4972 instructions.
- B.** Enter the taxable amount from federal Form 1099-R, box 2a. If you elected to include NUA in taxable income, add the amount from federal Form 1099-R, box 3, to the amount from federal Form 1099-R, box 2a, and enter the total here.
- C.** Divide line A by line B and enter the result as a decimal.
- D.** Enter your share of the death benefit exclusion.
- E.** Multiply line B by line C.
- F.** Subtract line E from line A. Enter the result here and on Schedule G-1, line 6.

*The \$5,000 death benefit exclusion for employer-provided death benefits applies only for decedents who died before August 21, 1996. If there are multiple recipients of the distribution, allocate the \$5,000 maximum death benefit exclusion among the recipients in the same proportion that they share the distribution. Enter the remaining allowable death benefit exclusion in Part III, line 9, and see the instructions for line 9.

Part III
To figure your tax on the lump-sum distribution with the 10-year averaging method, complete line 8 through line 28.

Enter the result of the 10-year averaging from line 28, on Form 540, line 34. Long Form 540NR, line 41, or Form 541, line 2b.

Line 6 (Multiple recipients of a lump-sum distribution see box 8 on the right)

Community property laws do not apply to figuring tax on the amount you report on line 8. If you made the capital gain election, enter only the ordinary income from federal Form 1099-R on this line. To figure this amount, subtract federal Form 1099-R, box 3, from federal Form 1099-R, box 2a. Enter the result on line 6. If you included NUA in taxable income, then add the amount from line F of the NUA Worksheet in federal Form 4972 instructions to the ordinary income amount computed previously.

If you did not make the capital gain election (Part II) and did not elect to include NUA in taxable income, enter the amount from federal Form 1099-R, box 2a. If you did not make the capital gain election but did elect to include NUA in your taxable income, add the amount from federal Form 1099-R, box 2a, to the amount from federal Form 1099-R, box 3. Enter the total on line 6. On the dotted line to the left of the entry, write "NUA" and the amount of NUA included, or include it according to your software's instructions.

Line 0 - If you received a distribution in 2011 because of the plan participant's death that occurred before August 21, 1996, you may exclude up to \$5,000 of the distribution from your gross income. However, if part of the death benefit exclusion was allowed in Part I, you must reduce the allowable exclusion by the amount on line E of the Death Benefit Worksheet on this page. If the trust for which you are filing shared the lump-sum distribution with other trusts, it will share the exclusion in the same proportion as it shared the distribution. This exclusion applies to the beneficiaries or estates of common-law employees, self-employed individuals, and shareholder-employees who owned more than 2% of an S corporation.

Tax Rate Schedule for Part III, 10-Year Averaging

If the amount on Part III, line 18 or line 24 is:		Enter on Part III, line 49 or line 25	
Over -	But Not Over -		of the amount over-
\$ 0	\$ 3,490	\$ 0.00 PLUS	1.0%
3,490	6,110	34.50 PLUS	2.0%
6,110	8,710	87.50 PLUS	3.0%
8,710	11,360	165.50 PLUS	4.0%
11,360	13,980	271.50 PLUS	5.0%
13,980	16,530	402.50 PLUS	6.0%
16,530	19,220	561.50 PLUS	7.0%
19,220	21,850	742.50 PLUS	8.0%
21,850	24,460	953.00 PLUS	9.0%
24,460	27,090	1,187.50 PLUS	10.0%
27,090	AND OVER	1,459.50 PLUS	11.0%

Multiple Recipients of a Lump-Sum Distribution

If you shared a lump-sum distribution from a qualified retirement plan when not all recipients were trusts, 6 percentage will be shown on federal Form 1099-R, box 3 and/or box 9a. Figure the tax on your distribution as follows.

Use the table below to determine the amount to enter on Schedule G-1, line 6.

If in Part II	Is Net Unrealized Appreciation (NUA) included in your taxable income?	Computation - Use federal Form 1099-R Amounts
You did not make the capital gain election.	NO	Divide box 2a by the percentage in box 9a.
	YES	Add box 2a and box 3. Divide the result by the percentage in box 9a.
You made the capital gain election.	NO	Subtract box 3 from box 2a. Divide the result by the percentage in box 9a.
	YES	Subtract box 3 from box 2a. Add to line F of the NUA Worksheet on page 3 of federal Form 4972 instructions. Then divide the result by the percentage of distribution shown in box 9a.

Line 28 - Complete the following worksheet.

- A.** Enter your percentage of distribution from federal Form 1099-R, box 9a. **A** _____
- B.** Enter the amount from Schedule G-1, line 27. **B** _____
- C.** Multiply line A by the amount on line B. **C** _____
- D.** Enter the amount from Part II, line 7. **D** _____
- E.** Add line C and line D. Enter the result here and on line 28. **E** _____

Schedule CA () Instructions Page 1. Instructions for Schedule CA (). References to these instructions are to the Internal Revenue Code (IRC) as of. If you have a tax liability for or owe any of the following taxes .. Instructions for Form /A California Resident Income Tax Return. form and A booklet, information, forms, instructions, and tax tables for California residents. NR Tax Booklet Page Instructions for Long Form NR. California Nonresident or Part-Year Resident Income Tax Return. C See instructions See instructions before making an entry in column B or C.. . TAXABLE YEAR. Important: Attach this schedule behind Form 2EZ booklet, information, forms, instructions, and tax tables. residents of Louisiana, you should file a resident return (Form IT), report- .. Instructions for Preparing Your Louisiana Resident Income Tax Return. California Tax Forms x Instructions Pdf. form x -- amended individual income tax return - 3 have you been advised that your original california. Find Step By Step Instructions On How To Prepare And File A CA Tax Amended for Various Tax Form X (), Amended Individual Income Tax Return. AMOUNT OF LOUISIANA TAX WITHHELD FOR Attach Forms W-2 and See instructions for Underpayment Penalty, page 35 and Form RR. return you requested toca form instructions tax table - wordpress - ca booklet - wordpress - ca instructions booklet fill booklet. New Dependent Form B to determine the exemption amount. New Form SU has been . FORM INSTRUCTIONS. YOU SHOULD FILE: Form Nonresident Return. Form 12, 12, 12, 12, Page 14 Personal Income Tax Booklet Instructions: Form /A e-file at maridajeyvino.com Excess SDI (or VPDI) Worksheet. Use whole dollars only. CALIFORNIA TAX FORMS X INSTRUCTIONS 3 have you been advised that your original california tax revised california tax return including all. Do whatever you want with a Ftb Form Instructions: fill, sign, print and send a booklet of instructions this article discusses the form for calendar year If you have a foreign address, also complete spaces below (see instructions). Form. (). Qualified dividends. Certain business expenses of reservists, Sign. Here. California Resident. Income Tax Return S