

California

What's New

Returns Included	e-File Approved*	e-File Activated
100	11/29/2023	01/02/2024
100S	11/29/2023	01/02/2024
199	11/29/2023	01/02/2024
540	11/30/2023	01/02/2024
541	11/29/2023	01/02/2024
565	11/29/2023	01/02/2024
568	11/29/2023	01/02/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

New Forms

- 3820, High-Road Cannabis Tax Credit
- 3821, Cannabis Equity Tax Credit

Program Updates

e-File is now supported for the following forms:

- Form 100-ES, Corporation Estimated Tax
- Form 3522, LLC Tax Voucher
- 3536 (LLC), Estimated Fee for LLCs
- 3893 (PTE), Pass-Through Entity Elective Tax Payment Voucher

Tax Law Changes

- The California Earned Income Tax Credit, Young Child Tax Credit, and Foster Youth Tax Credit now require taxpayers (and spouses, if Married Filing Jointly) to be residents of the state of California for at least 183 days during the tax year to be eligible for the credits.
- The sunset date for the deduction for disaster losses sustained in Governor-declared disaster areas is extended to taxable years beginning before January 1, 2029.
- For taxable years beginning on or after January 1, 2023, and before January 1, 2029, taxpayers may not report business purchases subject to use tax on their income tax returns if they 1) make more than

\$10,000 in purchases subject to use tax per calendar year and 2) have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax.

California Tax Tables

Standard Deductions

Filing Status	Deduction
Single or Married/RDP Filing Separately	\$5,363
Married/RDP Filing Jointly, Head of Household, Qualifying Surviving Spouse/RDP	\$10,726
Minimum standard deduction for dependents	\$1,250

Reduction in Itemized Deductions

Filing Status	AGI Threshold
Single or Married/RDP Filing Separately	\$237,035
Head of Household	\$355,558
Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP	\$474,075

Exemption Credits

Filing Status	Exemption
Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP	\$288
Single, Married/RDP Filing Separately, or Head of Household	\$144
Dependent	\$446
Blind	\$144
Age 65 or older	\$144

Earned Income Credit Limits

Number of Qualifying Children	Federal AGI Limit
None	\$30,951
One or more	\$30,951

Supported Forms

The following California forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRP	PTR	FID	TEX
	RDP Adjustments Worksheet - Recalculated Federal Adjusted Gross Income	✓					
(IRS) 2106	Employee Business Expenses	✓					
(IRS) 4684	Causalities and Thefts	✓	✓	✓	✓	✓	
(IRS) 8824	Like-Kind Exchanges	✓	✓	✓	✓	✓	
(IRS) 8886	Reportable Transaction Disclosure Statement	✓					
100	Corporation Franchise or Income Tax Return		✓				
100-ES	Corporation Estimated Tax		✓	✓			
100S	S Corporation Franchise or Income Tax Return			✓			
100X	Amended Corporation Franchise or Income Tax Return		✓	✓			
199	Exempt Organization Annual Information Return		✓				✓
3461	Limitation on Business Losses	✓				✓	
3503	Natural Heritage Preservation Credit	✓	✓	✓	✓	✓	
3504	Enrolled Tribal Member Certification	✓					
3506	Child and Dependent Care Expenses Credit	✓					
3507	Prison Inmate Labor Credit	✓	✓	✓	✓	✓	
3509	Political or Legislative Activities by Section 23701d Organizations		✓				✓
3510	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries	✓				✓	
3514	California Earned Income Tax Credit	✓					
3519 (PIT)	Payment for Automatic Extension for Individuals	✓					
3520-BE	Business Entity or Group Nonresident Power of Attorney Declaration		✓	✓	✓		
3520-PIT	Individual or Fiduciary Power of Attorney Declaration	✓				✓	
3520-RVK	Power of Attorney Declaration Revocation	✓	✓	✓	✓	✓	
3521	Low-Income Housing Credit	✓	✓	✓	✓	✓	
3522	LLC Tax Voucher	✓			✓		
3523	Research Credit	✓	✓	✓	✓	✓	
3525	Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	✓					
3526	Investment Interest Expense Deduction	✓				✓	
3531	California Competes Tax Credit	✓	✓	✓	✓	✓	
3532	Head of Household Filing Status Schedule	✓					
3533-B	Change of Address for Businesses, Exempt Organizations, Estates and Trusts		✓	✓	✓	✓	✓
3534	Tax Information Authorization	✓	✓	✓	✓	✓	
3535	Tax Information Authorization Revocation	✓	✓	✓	✓	✓	
3536 (LLC)	Estimated Fee for LLCs	✓			✓		
3537 (LLC)	Payment for Automatic Extension for LLCs	✓			✓		

Form	Description	IND	CRP	SCRIP	PTR	FID	TEX
3538 (565)	Payment for Automatic Extension for LPs, LLPs, and REMICs				✓		
3539 (CORP)	Payment for Automatic Extension for Corporations and Exempt Organizations		✓	✓			
3540	Credit Carryover and Recapture Summary	✓	✓	✓		✓	
3541	Motion Picture and Television Production Credit	✓	✓	✓	✓	✓	
3544	Assignment of Credit		✓	✓			
3546	Enhanced Oil Recovery Credit	✓	✓	✓	✓	✓	
3547	Donated Agricultural Products Transportation Credit	✓	✓	✓	✓	✓	
3548	Disabled Access Credit for Eligible Small Businesses	✓	✓	✓	✓	✓	
3554	New Employment Credit	✓	✓	✓	✓	✓	
3563 (541)	Payment for Automatic Extension for Fiduciaries					✓	
3567	Installment Agreement Request	✓					
3568	Alternative Identifying Information for the Dependent Exemption Credit	✓					
3582 (e-file)	Payment Voucher for Individual e-Filed Returns	✓					
3582X (e-file)	Payment Voucher for Individual e-Filed Amended Returns	✓					
3586 (e-file)	Payment Voucher for Corporations and Exempt Organizations e-Filed Returns		✓	✓			✓
3587 (e-file)	Payment Voucher for LP, LLP, and REMIC e-Filed Returns				✓		
3588 (e-file)	Payment Voucher for LLC e-Filed Returns	✓			✓		
3592	College Access Tax Credit	✓	✓	✓	✓	✓	
3596	Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit	✓					
3800	Tax Computation for Certain Children with Unearned Income	✓					
3801	Passive Activity Loss Limitations	✓					
3803	Parents' Election to Report Child's Interest and Dividends	✓					
3804	Pass-Through Entity Elective Tax Calculation			✓	✓		
3804-CR	Pass-Through Entity Elective Tax Credit	✓				✓	
3805E	Installment Sale Income	✓	✓	✓	✓	✓	
3805P	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	✓					
3805Q	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations		✓	✓			
3805V	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts	✓				✓	
3805Z	Enterprise Zone Deduction and Credit Summary	✓	✓	✓	✓	✓	
3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	✓	✓	✓	✓	✓	
3808	Manufacturing Enhancement Area Credit Summary	✓	✓	✓	✓	✓	
3809	Targeted Tax Area Deduction and Credit Summary	✓	✓	✓	✓	✓	
3814	New Donated Fresh Fruits or Vegetables Credit	✓	✓	✓	✓	✓	
3820	High-Road Cannabis Tax Credit	✓	✓	✓	✓	✓	
3821	Cannabis Equity Tax Credit	✓	✓	✓	✓	✓	
3831	Homeless Hiring Tax Credit	✓	✓	✓	✓	✓	
3832	Limited Liability Company Nonresident Members' Consent				✓		

Form	Description	IND	CRP	SCRP	PTR	FID	TEX
3835	State Historic Rehabilitation Tax Credit	✓	✓	✓	✓	✓	
3840	Like-Kind Exchanges	✓	✓	✓	✓	✓	
3843 (e-file)	Payment Voucher for Fiduciary e-filed Returns					✓	
3853	Health Coverage Exemptions and Individual Shared Responsibility Penalty	✓					
3885	Corporation Depreciation and Amortization		✓				✓
3885A	Depreciation and Amortization Adjustments	✓					
3885F	Depreciation and Amortization					✓	✓
3885L	Depreciation and Amortization				✓		
3885P	Depreciation and Amortization				✓		
3893 (PTE)	Pass-Through Entity Elective Tax Payment Voucher			✓	✓		
3913	Moving Expense Deduction	✓					
4197	Information on Tax Expenditure Items	✓	✓	✓	✓	✓	
540	Resident Income Tax Return	✓					
540 2EZ	Resident EZ Income Tax Return	✓					
540-ES	Estimated Tax for Individuals	✓					
540NR	Nonresident or Part-Year Resident Income Tax Return	✓					
541	Fiduciary Income Tax Return					✓	
541-ES	Estimated Tax for Fiduciaries					✓	
565	Partnership Return of Income				✓		
568	Limited Liability Company Return of Income	✓			✓		
5805	Underpayment of Estimated Tax by Individuals and Fiduciaries	✓				✓	
5805F	Underpayment of Estimated Tax by Farmers and Fishermen	✓				✓	
5806	Underpayment of Estimated Tax by Corporations		✓	✓			
5870A	Tax on Accumulation Distribution of Trusts	✓					
592-B	Resident and Nonresident Withholding Tax Statement	✓	✓	✓	✓	✓	
593	Real Estate Withholding Statement	✓	✓	✓	✓	✓	
8453 	e-File Return Authorization for Individuals	✓					
8453 (PMT) 	Payment for Automatic Extension	✓					
8453-BE (PMT) 	Payment Authorization for Business Entities		✓	✓			
8453-C 	e-File Return Authorization for Corporations		✓	✓			
8453-EO 	e-File Return Authorization for Exempt Organizations		✓				✓
8453-FID 	e-File Return Authorization for Fiduciaries					✓	
8453-LLC 	e-File Return Authorization for Limited Liability Companies	✓			✓		
8453-P 	e-File Return Authorization for Partnerships				✓		
8454	e-File Opt-Out Record for Individuals	✓					
8455	e-File Payment Record for Individuals	✓					
8879 	e-File Signature Authorization for Individuals	✓					
8879 (PMT) 	Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries	✓					
CT-TR-1	Annual Treasurer's Report						✓
RRF-1	Annual Registration Renewal Fee Report						✓
Schedule B (100S)	S Corporation Depreciation and Amortization			✓			
Schedule C (100S)	S Corporation Tax Credits			✓			
Schedule CA (540)	Adjustments – Residents	✓					

Form	Description	IND	CRP	SCRIP	PTR	FID	TEX
Schedule CA (540NR)	Adjustments – Nonresidents or Part-Year Residents	✓					
Schedule D (100S)	S Corporation Capital Gains and Losses and Built-In Gains			✓			
Schedule D (540)	Capital Gain or Loss Adjustment	✓					
Schedule D (540NR)	Capital Gain or Loss Adjustment	✓					
Schedule D (541)	Capital Gain or Loss						✓
Schedule D (565)	Capital Gain or Loss				✓		
Schedule D (568)	Capital Gain or Loss				✓		
Schedule D-1	Sales of Business Property	✓	✓	✓	✓	✓	
Schedule EO (565)	Pass-Through Entity Ownership				✓		
Schedule EO (568)	Pass-Through Entity Ownership				✓		
Schedule G-1	Tax on Lump-Sum Distributions	✓					✓
Schedule H (100)	Dividend Income Deduction		✓				
Schedule H (100S)	S Corporation Dividend Income Deduction			✓			
Schedule K-1 (100S)	Shareholder's Share of Income, Deductions, Credits, etc.			✓			
Schedule K-1 (541)	Beneficiary's Share of Income, Deductions, Credits, etc.						✓
Schedule K-1 (565)	Partner's Share of Income, Deductions, Credits, etc.				✓		
Schedule K-1 (568)	Partner's Share of Income, Deductions, Credits, etc.				✓		
Schedule P (100)	Alternative Minimum Tax and Credit Limitations – Corporations		✓				
Schedule P (540)	Alternative Minimum Tax and Credit Limitations – Residents	✓					
Schedule P (540NR)	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents	✓					
Schedule P (541)	Alternative Minimum Tax and Credit Limitations – Fiduciaries						✓
Schedule QS	Qualified Subchapter S Subsidiary (QSub) Information			✓			
Schedule R	Apportionment and Allocation of Income	✓	✓	✓	✓		
Schedule S	Other State Tax Credit	✓					✓
Schedule W-2	Wage and Tax Statement	✓					
Schedule X	Explanation of Amended Return Changes	✓					