

The [California Employer's Guide \(DE 44\)](http://edd.ca.gov/pdf_pub_ctr/de44.pdf) (edd.ca.gov/pdf_pub_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm. To assist you in calculating your tax liability, please visit the [FTB](http://ftb.ca.gov) (ftb.ca.gov).

If you need information on your last *California Resident Income Tax Return (FTB Form 540)*, visit the [FTB](http://ftb.ca.gov) (ftb.ca.gov).

Penalty: You may be fined \$500 if you file with no
[Redacted text block]

Worksheet C

Additional Tax Withholding and Estimated Tax

- 1. Enter estimate of total wages for tax year 2023. 1.
- 2. Enter estimate of nonwage income (line 6 of Worksheet B). 2.
- 3. Add line 1 and line 2. Enter sum. 3.
- 4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest) 4.
- 5. Enter adjustments to income (line 4 of Worksheet B). 5.
- 6. Add line 4 and line 5. Enter sum. 6.
- 7. Subtract line 6 from line 3. Enter difference. 7. 0.00
- 8. Figure your tax liability for the amount on line 7 by using the 2023 tax rate schedules below. 8.
- 9. Enter personal exemptions (line F of Worksheet A x \$154.00). 9. 0.00
- 10. Subtract line 9 from line 8. Enter difference. 10. 0.00
- 11. Enter any tax credits. (See FTB Form 540). 11.
- 12. Subtract line 11 from line 10. Enter difference. This is your total tax liability. 12. 0.00
- 13. Calculate the tax withheld and estimated to be withheld during 2023. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2023. Multiply the estimated amount to be withheld by the number of pay

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		PLUS	OF AMOUNT OVER...	PLUS
\$0	\$0		\$0	\$0.00
\$10,099	\$10,099		\$22.18	\$222.18