

2022

# Parents' Election to Report Child's Interest and Dividends

3803

Attach to Parents' Form 540 or Form 540NR.

Names(s) as shown on return

Your SSN or ITIN

Child's name (first, initial, and last)

Child's SSN or ITIN

If more than one form FTB 3803 is attached, check here

☐

**Part I — Child's interest and dividend income to report on your return.** (The child must be under age 19 or under age 24 and a full-time student, see instructions.)

- 1 **a.** Enter your child's **taxable** interest income ..... **1a** ..... 100
- b.** Enter your child's **tax-exempt** interest income. **Do not** include this amount on line 1a. .... **1b** ..... 100
- 2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see instructions ..... **2** ..... 100
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see instructions ..... **3** ..... 100
- 4 Add line 1a, line 2, and line 3. If the total is \$2,300 or less, skip line 5 and line 6 and go to line 7. If the total is \$11,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income. .... **4** ..... 100
- 5 Base amount. Enter 2,300. .... **5** ..... 100
- 6 Subtract line 5 from line 4. See instructions for where to report this amount. Go to line 7 below. .... **6** ..... 100

**Part II — Tax on the first \$2,300 of child's interest and dividend income.**

- 7 Amount not taxed. Enter 1,150. .... **7** ..... 100
- 8 Subtract line 7 from line 4. If zero or less, enter -0- ..... **8** ..... 100
- 9 **Tax.** Is the amount on line 8 less than \$1,150?  
**No.** Enter \$12.00 here and see the **Note** below.  
**Yes.** Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below ..... **9** ..... 100

**Note:** Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540 or Form 540NR, line 31 and check the box labeled "FTB 3803."

# Report Childs Interest Income

**J. K. Lasser**



## **Report Childs Interest Income:**

*Your Federal Income Tax for Individuals* United States. Internal Revenue Service, 2013      *Your Federal Income Tax for Individuals* , 2010      *Your Federal Income Tax for Individuals 2011* Internal Revenue Service, 2012-01-05 Official Internal Revenue Publication IRS Valuable reference tool for filing federal income tax IRS Publication 17 covers general rules for filing and supplements information contained in your tax instructions Also explains the tax laws to insure you only pay the tax you owe and no more      **Individual Income Tax Returns** , 1992      **J.K. Lasser's Your Income Tax 2005** J.K. Lasser Institute, 2005-02-18 America's number one bestselling tax guide offers the best balance of thoroughness organization and usability For more than half a century over 38 million Americans have turned to J K Lasser for easy to follow expert advice and guidance on planning and filing their taxes Written by a team of tax specialists J K Lasser's Your Income Tax 2005 includes all the outstanding features that have made this book the nation's all time top selling tax guide Your Income Tax 2005 is the book of choice for serious taxpayers who want to pay less on their taxes Special features include Usable tax forms Over 2 500 easy to use tax planning tips and strategies Easy to understand coverage of the year's tax law changes Filing tips and instructions to help you prepare your 2004 return Quick reference section that highlights what's new for 2004 Quick topic index to help pinpoint the biggest money saving deductions Advice for customers whose use software or CPAs to file their taxes Plus as a new added benefit J K Lasser's YIT 2005 customers gain unlimited free access to numerous new online value added bonuses at jklasser.com including Latest breaking tax news and law changes that could affect the amount of money you can save Answers to all of your tax questions in Ask J K Lasser Publication 17 the official IRS document that provides directions for personal tax filing for individuals available in its entirety The latest tax forms from the IRS which are instantly updated the moment an IRS change becomes official Interactive forms that can be filled out via computer printed and mailed in saving you time and ink Links to online forms for filing your state taxes J K Lasser Institute has been the premier publisher of consumer tax guides since 1939 when Jacob Kay Lasser first published Your Income Tax Since then the guide has been published continuously for over 60 years and read by over 38 000 000 people J K Lasser Institute spokespeople are regularly sought after as media tax experts They regularly appear on such networks as CNBC CNN and Bloomberg and are featured in such publications as The Wall Street Journal USA Today Self Magazine Houston Chronicle the Chicago Tribune and many more      **Your Federal Income Tax for Individuals, 2009 ( Publication 17 )** Treasury Department, 2010-01-08 Intended for use in preparing 2005 tax returns Explains the tax law and helps the individual taxpayer understand taxes Also explains the general rules for filing a Federal income tax return Summarizes important tax changes for 2005 and 2006      **Individual Income Tax Returns, 2007, Statistics of Income** , 2009-10 Contains data on sources of income adjusted gross income exemptions deductions taxable income income tax modified income tax tax credits self employment tax and tax payments      **Your Federal Income Tax for Individuals - Tax Guide** , 2014-01-14 Official Internal

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