



[California Employer's Guide \(DE 44\) \(PDF, 2.4 MB\)](#) ([View](#))  
[Forms and Publications](#) ([View](#))  
[Franchise Tax Board \(FTB\)](#) ([View](#)).

If you need information on your last California Resident Income Tax Return (FTB Form 540), visit the [Franchise Tax Board \(FTB\)](#) ([View](#)).

**NOTIFICATION:** [Title 22, California Code of Regulations \(CCR\)](#) ([View](#))



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**SINGLE PERSONS, DUAL INCOME  
MARRIED WITH MULTIPLE EMPLOYERS**

SINGLE PERSONS, DUAL INCOME MARRIED WITH MULTIPLE EMPLOYERS				
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