



Request for Tax Return

Notice Number: XX-XXXXXX

TAX PAYER
 ANYWHERE CA 92000

Tax Year: 2018
 Code Number: XX
Respond By: 09/01/2020

Why You Received This Notice

This notice is a request for your 2018 California income tax return. We checked our records and did not locate your valid tax return.

We received information that you filed your 2018 federal income tax return with the Internal Revenue Service using a California address. This information indicates that you may have a California filing requirement for 2018.

What You Need to Do

Select the option that best describes your situation and follow the instructions.

If you do not respond to this request for your 2018 tax return by 09/01/2020 and in the manner prescribed, we will assess a tax based on available information. We will also assess a Delinquent Filing Penalty and applicable interest.

Filing a tax return will ensure that you receive credit for withheld amounts, estimate payments, other applicable credits, exemptions, and deductions to which you are entitled to claim. A response that contains a frivolous position or reflects a desire to delay or impede the administration of state income tax laws will not constitute a valid response and we will issue an assessment which will include tax, penalties, fee, and interest. Go to **ftb.ca.gov** and search for **frivolous tax positions** for additional information.

Option 1 I already filed my tax return.

Go to our online application at **ftb.ca.gov/INC** or complete the enclosed questionnaire, FTB 4602F ENS, *Reply to FTB - Questionnaire*, and send it along with a copy of your **2018** tax return.

Fax: 916.855.5646

Mail: STATE OF CALIFORNIA
 FILING ENFORCEMENT SECTION MS F180
FRANCHISE TAX BOARD
 PO BOX 942840
 SACRAMENTO CA 94240-0040

Option 2 I need to file my tax return.

How to File Your Tax Return

Go to **ftb.ca.gov** and search for **online filing options** to file electronically, or go to **ftb.ca.gov/Forms** to print tax forms to mail.

Complete your **2018** tax return and send it to us by **09/09/2020**. We will adjust the tax, penalties, and interest according to your tax return upon receipt.

You must file even if you cannot pay. If you are financially unable to pay, you may be eligible to pay through an installment agreement once you file your tax return. Go to **ftb.ca.gov/Pay** for a full list of payment options.

Option 3 I am a full-time California resident and need to know if I have a filing requirement.

To determine if you have a filing requirement, complete FTB 4602F ENS, *Reply to FTB - Questionnaire*, Part 2, Sections A - E, then follow the steps below. If you answer yes to any of the following questions, you have a filing requirement.

Step	Question	If your answer is . . .	
		No	Yes
1	Is your gross income more than the amount shown in the enclosed California Filing Requirement Guidelines Chart for your filing status, age, and number of dependents? Gross income includes all income you received from all sources in the form of money, goods, property, and services that are not exempt from tax.	Go to step 2.	File a <i>California Resident Income Tax Return</i> using either California Form 540 or 540 2EZ. See option 2.
2	Is your adjusted gross income more than the amount shown in the enclosed California Filing Requirement Guidelines Chart for your filing status, age, and number of dependents? This is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.	Go to step 3.	File a <i>California Resident Income Tax Return</i> using either California Form 540 or 540 2EZ. See option 2.
3	If your income is less than the amounts on the enclosed California Filing Requirement Guidelines Chart , you may still have a filing requirement. See Requirements for Children with Investment Income and Other Situations When You Must File in the <i>California 540 2018 Personal Income Tax Booklet</i> . Do those instructions apply to you?	Go to step 4.	File a <i>California Resident Income Tax Return</i> using either California Form 540 or 540 2EZ. See option 2.
4	Are you married/registered domestic partner (RDP) filing separately with separate property income?	You may not have a filing requirement. Complete and send FTB 4602F ENS, <i>Reply to FTB - Questionnaire</i> .	File a <i>California Resident Income Tax Return</i> using either California Form 540 or 540 2EZ. See option 2.

Option 4 I am a part-time or non-California resident and need to know if I have a filing requirement.

Even if you are not a California resident, you must file your tax return and pay tax on California source income. To determine if you have a filing requirement, complete FTB 4602F ENS, *Reply to FTB - Questionnaire*, Part 2, Sections A-D and F, then follow the steps below. For additional information about your filing requirements, go to ftb.ca.gov/Forms and search for **1031** to get FTB Pub. 1031, *Guidelines for Determining Resident Status*. For military personnel, search for **1032** to get FTB Pub. 1032, *Tax Information for Military Personnel*.

Step	Question	If your answer is . . .	
		No	Yes
1	Is your gross income more than the amount shown in the enclosed California Filing Requirement Guidelines Chart for your filing status, age, and number of dependents? Gross income includes all income you received from all sources in the form of money, goods, property, and services that are not exempt from tax.	Go to step 2.	File a California Form 540NR, <i>California Nonresident or Part-Year Resident Income Tax Return</i> . See option 2.
2	Is your adjusted gross income more than the amount shown in the enclosed California Filing Requirement Guidelines Chart for your filing status, age, and number of dependents? This is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.	Go to step 3.	File a California Form 540NR, <i>California Nonresident or Part-Year Resident Income Tax Return</i> . See option 2.
3	Did you receive any of the following: <ul style="list-style-type: none"> Gain from the sale, or income from the rental of property located in California? Income from a business entity doing business in California? Wages earned while working in California? Payments or income received while residing in California? Payments for services performed which benefited a business or individual in California, regardless of where such services were performed? 	You may not have a filing requirement. Complete and send FTB 4602F ENS, <i>Reply to FTB - Questionnaire</i> .	File a California Form 540NR, <i>California Nonresident or Part-Year Resident Income Tax Return</i> . See option 2.

2018 California Filing Requirement Guidelines Chart

On 12/31/18, my filing status was:	and on 12/31/18, my age was: <small>(If your 65th birthday is on January 1, 2019, you are considered to be age 65 on December 31, 2018)</small>	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65	17,693	29,926	39,101	14,154	26,387	35,562
	65 or older	23,593	32,768	40,108	20,054	29,229	36,569
Married/RDP filing jointly Married/RDP filing separately <small>(The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)</small>	Under 65 (both spouses/RDPs)	35,388	47,621	56,796	28,312	40,545	49,720
	65 or older (one spouse/RDP)	41,288	50,463	57,803	34,212	43,387	50,727
	65 or older (both spouses/RDPs)	47,188	56,363	63,703	40,112	49,287	56,627
Qualifying widow(er)	Under 65		29,926	39,101		26,387	35,562
	65 or older		32,768	40,108		29,229	36,569
Dependent of another person Any filing status	Any age	More than your standard deduction					



How to Get Forms

Web: ftb.ca.gov/Forms
Phone: 800.338.0505
Mail: TAX FORMS REQUEST MS D120
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Form W-2

If you cannot locate your Form W-2, contact your employer and ask for a copy. If you cannot get a copy, you may report your income and withholding on Form 3525, *Substitute for Form W-2*. Go to ftb.ca.gov and search for **never received form W-2** for additional information.

Connect With Us

Web: ftb.ca.gov/INC
Phone: 866.204.7902 from 8:00 a.m. to 5:00 p.m. weekdays, except state holidays
916.845.7954 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments
Fax: 916.855.5646

Automated Assistance

Call our automated assistance line 24 hours a day at 866.204.7902 to get additional information about the items below. You will need to enter this notice number, **01-4885827-080420**, when you call.

1. How to get forms
2. Request additional time to respond to your notice
3. Payment options
4. If you have filed your tax return
5. Answers to frequently asked questions

Rights as a Taxpayer

The California Taxpayers' Bill of Rights ensures that we adequately protect the rights, privacy, and property of all California taxpayers during the process of assessing and collecting taxes. Our goal is to make certain we protect your rights. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system. (R&TC Sections 21001-21028)

FTB 4058C, *California Taxpayers' Bill of Rights, an Overview*, includes information about state taxpayers' rights. To get FTB 4058C, go to ftb.ca.gov/Forms and search for **4058C**, call: 800.338.0505 (enter form code **944** when instructed), or mail: Tax Forms Request MS D120, Franchise Tax Board, PO Box 307, Rancho Cordova CA 95741-0307.

Taxpayers' Rights Advocate Assistance

You may contact the Taxpayers' Rights Advocate if you have an ongoing state income tax problem that you have been unable to resolve through normal channels. However, contacting the Taxpayers' Rights Advocate is not a protest or an appeal and does not extend the period of time for filing one.

For more information about Advocate assistance, go to ftb.ca.gov and select **Taxpayer Advocate** at the bottom of the page.

Enclosures - FTB 4602F, *Reply to FTB - Questionnaire*
FTB 4082, *Cal File*



IGNORE THIS PAGE

TAX PAYER Notice Number: XX-XXXXXXXXXX Code Number: XX



Reply to FTB – Questionnaire

This form and/or a California income tax return is due to FTB by 09/01/2020.

Part 1 - Tax Return Filed

If you already filed, check and complete the appropriate boxes for your situation. Complete Parts 1, 4, and 5 and submit this questionnaire to us.

Form with checkboxes and grids for SSN/ITIN, joint returns, filing dates, and deceased status.

Part 2 - No Filing Requirement or Unsure Whether You Must File

Complete Parts 2, 3, 4, and 5 and submit this questionnaire to us to help determine if you must file for the 2018 tax year. If we cannot determine your filing requirement, we may issue a Notice of Proposed Assessment.

A. My filing status for 2018 was:

Form with checkboxes for Single, Married/RDP filing jointly, Qualifying widow(er), Head of household, and Married/RDP filing separately.

B. In 2018, the number of dependents I had was:

Form with checkboxes for 0, 1, or 2 or more dependents, and name/SSN fields for Dependent 1 and 2.

C. In 2018, my age was:

Form with checkboxes for Under 65 and 65 or older.

D. In 2018, my spouse's/RDP's age was:

Form with checkboxes for Under 65 and 65 or older.

E. If you were a resident of California for all of 2018, then complete questions 1-7. If not, skip section E and complete section F.

Form with numbered questions 1-4 regarding wages, income, taxable gain, and interest/dividend income, each with a dollar sign and input box.

5. Total of all other income for 2018 (including income from a Schedule K-1, pension income, business income before expenses, and any other income not shown above): 5. \$ []

6. Total of lines 1 through 5. This is your gross income: 6. \$ []

7. Is the amount you entered on line 6 more than the minimum income amounts for your filing status, age, and number of dependents listed on the 2018 California Filing Requirement Guidelines Chart in the enclosed notice?
[] Yes. You have a requirement to file a tax return. File your tax return by 09/09/2020.
[] No. You may not have a California filing requirement. Complete Section G, Part 3 and Part 4, of this questionnaire and send it to us.

F. If you were a part-year resident or nonresident of California in 2018, complete questions 1-7.

1. Number of months during 2018 that you were a California resident: 1. []

2. Total amount of gross income you received from all sources: 2. \$ []

3. Total amount of income received for services performed which benefited a business or individual in California, regardless of where such services were performed: 3. \$ []

4. Total taxable gain from sale of all California properties: 4. \$ []

5. Total wages you earned while a California resident and wages you earned in California while a nonresident: 5. \$ []

6. Income reported to you on Schedule K-1 from a business entity doing business in California or reporting California source income: 6. \$ []

7. All other income from a California source (if not listed above): 7. \$ []

If you entered any amount on lines 3-7 and if the amount on line 2 is more than the minimum income amounts for your filing status, age, and number of dependents listed on the 2018 California Filing Requirement Guidelines Chart in the enclosed notice, then you have a requirement to file a tax return. File your tax return by 09/09/2020.

If you did not enter any amount on lines 3-7 or if the amount on line 2 is less than the minimum income amounts for your filing status, age, and number of dependents listed on the 2018 California Filing Requirement Guidelines Chart in the enclosed notice, then you may not have a California filing requirement. Complete Part 3 and Part 4 of this questionnaire and send it to us.

G. Additional information:

1. I did not reside in California for any part of 2018 and:

a. [] I moved to California on [] / [] / [] and used my new California address on my 2018 federal tax return.

b. [] I filed a 2018 tax return in the state of [] , and I did not receive income for services performed which benefited a business or individual in California, regardless of where such services were performed.

c. [] Explain your California address listed on your 2018 federal tax return: []

2. During 2018, I was an active duty member of the military and was domiciled in the state of

VIRGINIA, stationed in CALIFORNIA, and:

- a. I received no California source income.
- b. My California source income was \$
- c. I received no income for services performed which benefited a business or individual in California, regardless of where such services were performed.

3. During 2018, my spouse/RDP was active duty military, domiciled in the state of

VIRGINIA, and stationed in CALIFORNIA. I was a nonmilitary spouse/RDP domiciled in the state of VIRGINIA, and:

- a. I received no California source income.
- b. I received California source income from

Part 3 - Explanation

Complete if Parts 1 and 2 do not sufficiently reflect your filing requirement situation. Enclose documentation that substantiates your explanation if applicable.

ACTIVE DUTY MILITARY W2 ATTACHED.

Part 4 - Signature Authorization

I hereby certify under penalty of perjury under the laws of California, that all information supplied on this form including any attachment is true, correct, and complete to the best of my knowledge and ability.

Print name	Daytime phone	Best time to reach you
<u>TAX PAYER</u>	<u>123-456-7890</u>	<input type="text"/>
Signature	Date	
<u>TAX PAYER</u>	<u>09/01/20</u>	
Representative's name	Relationship to taxpayer	
<input type="text"/>	<input type="text"/>	
Taxpayer's address (if different from address on notice)		
<input type="text"/>		

Franchise Tax Board Privacy Notice

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.



TAX PAYER
Notice Number: **XX-XXXXXXXXXX**
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Part 5 - Send Documents

Send us the following:

1. A complete copy of your 2018 tax return with all income and withholding statements (e.g., Form W-2).
2. Proof of payment (e.g., a copy of the canceled check, cash receipt, canceled money order, etc.).
3. This complete FTB 4602F ENS, **Reply to FTB - Questionnaire**.
4. Other documentation required in Part 2 (Section G) and/or Part 3, if applicable.

Fax: 916.855.5646

Mail: **STATE OF CALIFORNIA**
FILING ENFORCEMENT SECTION MS F 180
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040