

For calendar or fiscal year beginning MONTH DAY YEAR 1996,	and ending MONTH DAY YEAR .	
Attach Preaddressed Label or See Instructions	A Final return? <input checked="" type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized (attach explanation) If a box is checked, enter date <input checked="" type="checkbox"/> _____ B Check forms filed this year: State: <input type="checkbox"/> 109 <input type="checkbox"/> 100 <input type="checkbox"/> 100S Federal: <input type="checkbox"/> 990 <input type="checkbox"/> 990EZ <input type="checkbox"/> 990T <input type="checkbox"/> 990PF <input type="checkbox"/> 1041 <input type="checkbox"/> 1120H <input type="checkbox"/> 1120 C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization or is controlled by a religious organization, check box. See General Instruction F. No filing fee is required. <input type="checkbox"/> D Is this a group filing? See General Instruction M. <input type="checkbox"/> Yes <input type="checkbox"/> No E Is this a nonexempt charitable trust as described in IRC Section 4947(a)(1)? <input type="checkbox"/> Yes <input type="checkbox"/> No F Accounting method used _____	
California corporation number	FEIN	
Corporation/Organization name		
Address		
City	State	ZIP code

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	●	1	
	2 Gross dues and assessments from members and affiliates	●	2	
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions page 2	●	3	
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$25,000, see General Instruction C	●	4	
	5 Cost of goods sold.	5		
	6 Cost or other basis and sales expenses of assets sold	6		
	7 Total costs. Add line 5 and line 6		7	
	8 Total gross income. Subtract line 7 from line 4		8	
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18		9	
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F		11	
	12 Penalty for failure to file on time. See General Instruction L		12	
	13 Balance due. Add line 11 and line 12		13	

- 14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign, or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "yes," complete and attach form FTB 3509 Yes No
- 15 Did the organization have any changes in its activities, governing instrument, articles of incorporation or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents Yes No
- 16 Is the organization exempt under R&TC Section 23701g? Yes No
 If "yes," enter amount of gross receipts from nonmember sources \$ _____
- 17 Did the organization file Form 100, Form 100S or Form 109 to report taxable income? Yes No
 If "yes," enter amount of total income reported \$ _____
- 18 The books are in care of _____ Daytime telephone () _____
 located at _____

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	Daytime telephone () _____
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no. _____
	Firm's name (or yours, if self-employed) and address		FEIN _____ Daytime telephone () _____	

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions page 3	1	
	2 Interest	2	
	3 Dividends	3	
	4 Gross rents	4	
	5 Gross royalties	5	
	6 Gross amount received from sale of assets	6	
	7 Other income. Attach schedule	7	
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10 Disbursements to or for members.	10	
	11 Compensation of officers, directors and trustees. Attach schedule.	11	
	12 Other salaries and wages	12	
	13 Interest	13	
	14 Taxes	14	
	15 Rents	15	
	16 Depreciation and depletion.	16	
	17 Other. Attach schedule.	17	
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18	

Schedule L Balance Sheets		Beginning of income year		End of income year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2	Net accounts receivable.				
3	Net notes receivable. Attach schedule.				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds. Attach schedule				
7	Investments in stock. Attach schedule.				
8	Mortgage loans (number of loans _____).				
9	Other investments. Attach schedule				
10	a Depreciable assets				
	b Less accumulated depreciation	()		()	
11	Land				
12	Other assets. Attach schedule				
13	Total assets				
Liabilities and net worth					
14	Accounts payable				
15	Contributions, gifts, grants payable.				
16	Bonds and notes payable. Attach schedule				
17	Mortgages payable				
18	Other liabilities. Attach schedule				
19	Capital stock or principle fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund				
22	Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000.			
1	Net income per books.		
2	Federal income tax		
3	Excess of capital losses over capital gains		
4	Income not recorded on books this year. Attach schedule		
5	Expenses recorded on books this year not deducted in this return. Attach schedule.		
6	Total. Add line 1 through line 5		
7	Income recorded on books this year not included in this return. Attach schedule		
8	Deductions in this return not charged against book income this year. Attach schedule		
9	Total. Add line 7 and line 8		
10	Net income per return. Subtract line 9 from line 6		

Instructions for Form 199

California Exempt Organization Annual Information Statement or Return

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 1993**, and to the California Revenue and Taxation Code (R&TC).

General Instructions

In general, California did not conform its law to changes made to the Internal Revenue Code (IRC) by the federal Revenue Reconciliation Act of 1993 (Public Law 103-66). California legislation did adopt specific provisions of the 1993 and 1996 federal changes and these provisions are specifically identified when appropriate. All other references in these instructions are to the IRC as it existed on January 1, 1993.

Only file this form if you have received a letter from the Franchise Tax Board (FTB) granting a tax-exempt status to your organization. Organizations that do not hold a current R&TC Section 23701 tax-exempt status should not file Form 199 except nonexempt charitable trusts described under General Instruction, Section B below.

Exempt organizations are **not** required to attach a copy of federal Form 990, Return of Organization Exempt from Income Tax. However, Form 990 may be attached to Form 199 in lieu of completing Part II of Form 199 unless otherwise provided in these instructions.

A Purpose of Form

Form 199 is used by organizations that have been granted an exemption by FTB, organized and operated under R&TC Section 23701, to provide the FTB with required information.

B Who Must File

Except for those organizations excluded from filing under General Instruction C, an annual return using Form 199 is required from every organization exempt from tax under R&TC Section 23701. These organizations include:

- **Private foundations.** All private foundations must complete Part I and Part II of Form 199 and pay the applicable filing fee. However, they may furnish the following substitute information for Part II:
 1. A complete copy of the current Form CT-2, Registry of Charitable Trusts Report (including federal Form 990), or
 2. A complete copy of federal Form 990-PF, with appropriate schedules.
- **Labor organizations** exempt under R&TC Section 23701a. These organizations must complete Part I and Part II of Form 199 and pay the applicable filing fee. These organizations may substitute Department of Labor Form LM2 for Part II.
- **Religious or apostolic organizations** described in R&TC Section 23701k. These organizations must attach a complete Form 565, Partnership Return of Income, to Form 199.
- **Homeowners' associations.** See General Instruction D.
- **Nonexempt charitable trusts** described in IRC Section 4947(a)(1) must comply with the reporting requirements of private foundations. They are required to file Form 199 not Form 541.

C Exceptions

Except for a private foundation, organizations with gross receipts that are normally less than \$25,000 are not required to file Form 199. See General Instruction E.

Other organizations not required to file Form 199, regardless of the amount of gross receipts include:

- Churches, interchurch organizations of local association units of a church, conventions or associations of churches, or integrated auxiliaries of churches;
- Religious orders;
- Organizations formed to carry out a function of a state, or public body that is carrying out that function and is controlled by the state or a public body;
- Political organizations exempt under R&TC Section 23701r; and
- Stock bonus, pension or profit sharing trusts exempt under R&TC Section 17631.

D Homeowners' Associations

Homeowners' associations exempt under R&TC Section 23701t include condominium management associations, residential real estate management associations and cooperative housing corporations.

Homeowners' associations' gross receipts are defined as gross receipts from all sources **before** deductions.

Homeowners' associations' taxable income is defined as all income received during the taxable year other than amounts received from membership fees, dues, or assessments.

Homeowners' associations may also be required to file Form 100, California Corporation Franchise or Income Tax Return if the homeowners' association's nonexempt gross income exceeds \$100.

For more complete details regarding filing requirements, get FTB Pub. 1028, Guidelines for Homeowners' Associations.

E Gross Receipts

Gross receipts are the total amounts received by the organization during the annual accounting period from all sources without subtracting costs or expenses. Gross receipts include but are not limited to:

- The gross amount received as contributions, gifts, grants, and similar amounts before deducting the expenses of raising and collecting such amounts;
- The gross amount received as dues and assessments from members or affiliated organizations before deducting the expenses attributable to the receipt of such amounts;
- Gross sales or receipts from business activities, including business activities unrelated to the purpose of the organization;
- The gross amount received from the sale of assets before deducting the cost or other basis of the property and expense of sale; and
- The gross amount received as investment income such as interest, dividends, rents and royalties.

Normally less than \$25,000 means:

IF IN EXISTENCE FOR –	GROSS RECEIPTS/ PLEDGES EQUAL
1 year or less	\$37,500 or less
2 years	\$30,000 or less (average for 2 years)
3 years or more	\$25,000 or less (average for current year and 2 prior years)

F Payment of Filing Fee

Organizations required to file Form 199 must pay a \$10 filing fee. If the \$10 fee is not paid by the due date (including extensions), an additional \$15 is assessed for a total fee of \$25.

Exception. The filing fee does not apply to the following organizations exempt under R&TC Section 23701d:

- **Exclusively religious organizations**
- **An exclusively educational organization** if the organization normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are regularly carried on;
- **An exclusively charitable organization, or an organization for the prevention of cruelty to children or animals**, if the organization is supported, in whole or in part, by funds contributed by the United States or any state or political subdivision thereof, or is primarily supported by contributions of the general public; and
- **An organization** operated, supervised, or controlled by or in connection with an exclusively religious organization.

Note: Organizations required to file Form 199 but not required to pay the filing fee **must** check the box at Question C on Form 199, Side 1.

G Miscellaneous Forms to File

1. Form 109, California Exempt Organization Business Income Tax Return, must be filed by:
 - **Exempt organizations**, when gross income derived from unrelated business is \$1,000 or more. Form 109 must be filed whether or not Form 199 is filed.
 - **Stock bonus, pension or profit sharing trusts (exempt under R&TC Section 17631)** with unrelated business income of \$1,000 or more. **Exception.** Political organizations (exempt under R&TC Section 23701r), homeowners' associations (exempt under R&TC Section 23701t) and organizations controlled by the state or other governmental municipalities are not required to file Form 109.

2. Form 100, Corporation Franchise or Income Tax Return, must be filed by:

- **Political organizations** (exempt under R&TC Section 23701r) with taxable income in excess of \$100. There is no requirement to file Form 199;
- **Some mutual and cooperative organizations** that are exempt under federal law but not exempt under California law; and
- **Homeowners' associations** (exempt under R&TC Section 23701t) with homeowners' association nonexempt gross income in excess of \$100. Form 100 must be filed whether or not Form 199 is required to be filed. See General Instruction D.

3. Form 565, Partnership Return of Income, must be completed by all religious or apostolic organizations described in R&TC Section 23701k, and attached to Form 199.
4. The federal Form 1099 series, Information, Return, and Form 596, Annual Summary and Transmittal of Information Returns, must be filed to report payments of compensation that are not subject to income tax withholding and are \$600 or more to any one recipient during the year. These payments include dividends, interest, rents, royalties, annuities, etc. Every organization which makes these payments in the course of a trade or business, which for this purpose includes all exempt functions, is required to file these forms.
5. Statement by Domestic Non Profit Corporation or Statement by Foreign Non Profit Corporation. An annual statement of officers must be filed with the California Office of the Secretary of State by all corporations and exempt organizations incorporated or qualified in California.

R&TC Section 19141 requires the FTB to assess a penalty for failure to file a statement of officers. The FTB has no authority to waive this penalty except as directed by the California Secretary of State's Office.

For more information, contact:
CALIFORNIA SECRETARY OF
STATE'S OFFICE
PO BOX 944230
SACRAMENTO CA 94244-0230
TELEPHONE: (916) 657-3537

6. Form CT-2, Registry of Charitable Trusts Report, if the organization is organized for public benefit purposes. R&TC Section 23703 requires the FTB to disallow exemption and assess the minimum tax for any year(s) in which the organization fails to properly file this form. The FTB has no authority to reinstate exemption or cancel the tax except as directed by the California Registry of Charitable Trusts.

For more information, contact:
REGISTRY OF CHARITABLE TRUSTS
PO BOX 903447
SACRAMENTO CA 94203-4470
TELEPHONE: (916) 445-6464

H Name and Address

If there is a label on the cover of this booklet remove it and attach it on the front of Form 199. If any information on the label is incorrect, draw a single line through it and enter the correct information.

If you did not receive a preaddressed label, copy the information exactly as shown on your exemption letter.

I Signature

Corporations and Associations — The return must be signed by a corporate officer such as the president, vice president, treasurer, assistant treasurer, chief accounting officer or trustee. In the case of homeowners' association, a person who has similar authority and who is authorized to sign must sign the return.

Trusts — The return must be signed by the individual fiduciary or by the authorized officer of the trust receiving or having custody or control and management of the income of the trust. If two or more individuals act jointly as fiduciaries, the return may be signed by any one of them.

Note: A receiver, trustee or assignee must sign any return that must be filed on behalf of the organization.

J When and Where to File

File Form 199 by the 15th day of the 5th month after the accounting period ends.

If payment is included with your completed form, mail it to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0701

Include your California corporation number on all payments.

If payment is not required with your completed form, mail it to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0700

Note: If you are sending more than one return, use separate envelopes and separate checks to make sure that the returns and payments are processed correctly.

K Extension of Time to File

If Form 199 cannot be filed by the 15th day of the 5th month after the accounting period, the exempt organization has an additional seven months to file without filing a written request for extension. However, an organization that is not in good standing on the due date of the return will not be given an extension of time to file.

If the return is not filed and the filing fee paid by the extended due date, penalties, additional fees, and interest may be imposed as explained below. See General Information F for which organizations are required to pay a filing fee, and the amount of the fee, if applicable.

L Penalties

Failure to File a Timely Return — An organization that fails to file the return on or before the original due date, or extended due date, is assessed a penalty of \$5 for each month, or part of the month, the return is late. If the return is not filed by the extended due date, the automatic extension will not apply. The penalty may not exceed \$40.

Note: Organizations exempt from the \$10 filing fee (see General Instruction F) are **not** exempt from this penalty.

Late Payment of Fee — An organization that fails to pay the \$10 filing fee by the original due date, or extended due date, is assessed an additional filing fee of \$15.

Failure to Furnish Information — In the case of a private foundation, the FTB may make a written demand that a delinquent return or founda-

tion report be filed within a reasonable time after notice of mailing a demand. The person who fails to file after such demand is subject to a penalty of \$5 for each month, or part of the month, (not to exceed \$25) after the period expires. The penalty is in addition to the late filing penalty described above.

Waiver — The law provides the FTB with the authority to waive the above penalties if it is shown that the failure was due to reasonable cause and not due to willful neglect.

Suspension/Revocation — The corporate rights, powers and privileges may be suspended, or the exemption from tax may be revoked, for failure to file a return or statement or pay the filing fee or penalties.

M Group Return

A central or parent organization may file a group return for organizations that:

- Are tax-exempt under a group exemption letter that is still in effect;
- Are affiliated with the central organization at the time its annual accounting period ends;
- Are subject to the central organization's general supervision or control; and
- Have the same accounting period as the central organization.

A separate form FTB 3500, Exemption Application, must be filed on behalf of the group and approved before a group return may be filed.

N Questions About Filing

If you need further information, write to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Include your organization's identifying number and telephone number on all correspondence.

Specific Line Instructions

Side 1, Part I

Line 1 – Gross Sales or Receipts from Other Sources

Enter the amount from Side 2, Part II, line 8.

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants and similar amounts received. These amounts are reported on Part I, line 2 and line 3.

Line 3 – Gross Contributions, Gifts, Grants and Similar Amounts Received

The entry on line 3 differs depending on whether or not the organization is a private foundation.

Private foundations, regardless of the amount of gross receipts, and other organizations with gross receipts greater than \$25,000, must attach an itemized schedule if money, securities, or other property aggregating \$5,000 or more is received directly or indirectly from one person in one or more transactions during the year. The schedule must show the name, address, date received, and the total amount received from each person.

In determining whether a person has contributed \$5,000 or more, organizations must aggregate gifts of \$1,000 or more from that person. Separate and independent gifts need not be

aggregated if less than \$1,000. Also, if a contribution is in the form of property (other than securities), the organization must furnish a description of the property. If the property consists of securities for which market quotations are readily available, the description and fair market value of the securities must be submitted.

Person means individuals, fiduciaries, partnerships, corporations, associations, trusts and exempt organizations.

Organizations that are not private foundations must report the name and address of the contributor who gave more than \$5,000 in money, securities, or other property during the year only if it has actual knowledge of the contributor. For example, an organization need not require an employer who withholds contributions from the compensation of employees and pays over to the organization periodically the total amounts withheld, to specify the amounts paid over with respect to a particular employee. In such case, unless the organization has actual knowledge that a particular employee gave more than \$5,000, the organization must report only the name and address of the employer and the total amount paid over by the employer.

Organizations described in R&TC Sections 23701b, 23701g, and 23701i that receive contributions or gifts to be used exclusively for the purposes described in IRC Section 170 must attach a statement with respect to all gifts which aggregate \$1,000 from any one person showing:

- The name of the donor;
- The amount of the contribution;
- The specific purpose of the contribution; and
- The specific use of the contribution.

If the contribution or gift is transferred to another organization, the statement must include:

- The name of the transferee organization;
- A description of the nature of the transferee organization; and
- A description of the relationship between the transferee and transferor organizations. Such organizations must also attach a statement showing the total dollar amount of contributions and gifts received.

Line 4 – Total Gross Receipts

Add line 1 through line 3. See General Instruction E for the definition of gross receipts.

Line 14 – Influencing Legislation

An organization which is exempt under R&TC Section 23701d is prohibited from supporting or opposing candidates for public office. However, a R&TC Section 23701d organization may elect to make limited expenditures to influence legislation within the limitations set by R&TC Section 23704.5. Organizations making this election must complete form FTB 3509, Political or Legislative Activities by R&TC Section 23701d Organizations and attach it to Form 199.

Side 2, Part II

Exempt organizations must either:

- Complete Part II of Form 199;
- Attach a completed copy of Form CT-2, Registry of Charitable Trusts Report (including federal Form 990); or
- Attach a completed copy of federal Form 990-PF for private foundations, including all appropriate schedules.

Line 1 – Gross Sales or Receipts from All Business Activities

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants and similar amounts received. These amounts are reported on Side 1, Part I, line 2 and line 3 respectively.

Line 6 – Gross Amount Received from Sale of Assets

Attach a schedule showing for each asset (whether or not depreciable) sold or exchanged the:

- Date acquired, manner of acquisition, date sold, and to whom sold;
- Gross sales price;
- Cost or other basis, or value at time of acquisition if received by donation (state how received);
- Expense of sale and cost of improvements subsequent to acquisition; and
- If depreciable property, depreciation since acquisition.

The gross sales price should be entered on Side 2, Part II, line 6 and the cost or other basis, expenses, etc. (less depreciation if applicable), should be totaled and entered on Side 1, Part I, line 6.

Line 8 – Total Gross Sales or Receipts from Other Sources

Add line 1 through line 7. Enter on line 8 and on Side 1, Part I, line 1.

Line 9 – Contributions, Gifts, Grants, and Similar Amounts Paid

Private foundations, regardless of gross receipts, and other organizations required to file Form 199, must attach a schedule to support contributions, gifts, grants, scholarships, etc., showing:

- Each class of activity;
- Separate totals for each activity;
- Name and address of the donee and the amount of the distribution to the donee; and
- Relationship of the donee, if related by blood, marriage, adoption, or employment (including children of employees) to any person or corporation having an interest in the organization (such as creator, donor, director, trustee, officer, etc.).

Activities should be classified according to purpose in greater detail than merely charitable, educational, religious, or scientific. For example, payments for nursing service, laboratory construction, fellowships, or assistance to indigent families should be so identified.

Private foundations making contributions, etc., to a trust, association or corporation, shall also indicate the organizational status of each donee; such as private foundation, operating private foundation or other public charity, etc.

When the fair market value of the property at the time of disbursement is used to measure a contribution, the schedule must also show the:

- Description of the contributed property;
- Book value of the contributed property;
- Method used to determine the book value; and
- Date of the gift.

In such a case, the difference between fair market value and book value should be reflected in the books of account.

Line 11 – Compensation of Officers, Directors and Trustees

All organizations must attach a schedule of officers, directors, trustees or individuals having similar responsibilities. The schedule must show for each; their name, address, social security number, position, compensation and time devoted to the position.

Line 16 – Depreciation and Depletion

Corporations and Associations — California law is generally the same as federal law.

California differences.

1. California has not adopted the federal Modified Accelerated Cost Recovery System (MACRS).
2. California prohibits the use of the 20 percent ADR ranges. Only the mid-range asset guideline period is allowed.
3. California allows the special additional first-year depreciation. (R&TC Section 24356, not IRC Section 179.)

Complete form FTB 3885, Corporation Depreciation and Amortization, to figure the difference between state and federal depreciation.

Exempt corporations claiming depreciation deductions must attach a schedule showing:

- Description of property;
- Date acquired;
- Cost or other basis (exclude land);
- Depreciation allowed or allowable in prior years;
- Method of computation;
- Rate (%) or life (years); and
- Depreciation this year (total additional first-year depreciation claimed must be shown on a separate line of the depreciation schedule).

Trusts — In 1987, California changed the rules for depreciation by conforming to the federal Modified Accelerated Cost Recovery System (MACRS). The California MACRS applies to assets placed in service on or after 1/1/87.

Complete form FTB 3885F, Depreciation and Amortization, to figure the difference between state and federal depreciation.

Enter the total from form FTB 3885F, line 6, on Form 199, Side 2, Part II, line 16 and attach form FTB 3885F to Form 199.

Schedule L – Balance Sheets

The balance sheets should agree with the books of account. Any difference should be reconciled on Schedule M-1 of Form 199.

F.A.S.T. Toll-Free Phone Service

Call **Fast Answers** about **State Taxes**, the F.A.S.T. toll-free phone service you can use to:

- Get recorded answers to many of your questions about California taxes;
- Order California or federal income tax forms; and
- Find out about your personal income tax refund.

F.A.S.T. is available in English and Spanish to callers with touch-tone or rotary dial telephones.

When Is F.A.S.T. Available?

To answer your questions, F.A.S.T. is available 24 hours a day, seven days a week. To order forms, or to find out about your tax personal income refund, F.A.S.T. is available from 6:00 a.m. to 10:00 p.m., seven days a week, except state holidays.

How To Use F.A.S.T.

Have paper and pencil handy to take notes.

Call from within the
United States 1-800-338-0505

Call from outside the
United States 1-916-845-6600
(not toll-free)

Follow the recorded instructions and enter the three-digit code when you are instructed to do so.

To Find Out About Your Personal Tax Refund

You should wait at least eight weeks after you file your personal tax return before you call to find out about your refund. To use F.A.S.T., you must know the first social security number shown on your tax return and the exact dollar amount of your refund. To find out about your refund, call 1-800-338-0505 between 6:00 a.m. and 10:00 p.m., select Refund Information and follow the recorded instructions.

To Get Information

If you need an answer to any of the following questions, call 1-800-338-0505, select General Tax Information, follow the recorded instructions and enter the three-digit code when you are instructed to do so.

Code – Prefiling Assistance

- 715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 22 of Form 100?
- 717 – What are the tax rates for corporations?
- 718 – How do I get an extension of time to file?
- 722 – When do I have to file a short-period return?
- 730 – May I claim net operating losses in the first year?
- 731 – Are corporations allowed to use MACRS/ACRS or Section 179 expensing?
- 733 – Can the prepayment to the Secretary of State be applied to my last year of business?
- 734 – What is the difference between franchise tax and income tax?

S corporations

- 704 – Is an S corporation subject to the minimum franchise tax?
- 705 – Are S corporations required to file estimate payments?
- 706 – What forms do S corporations file?

- 707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 21 of Form 100S?
- 708 – Where do S corporations make the state tax adjustment on Schedule K-1(100S)?

Exempt Organizations

- 709 – How do I get tax-exempt status?
- 710 – Does an exempt organization have to file Form 199?
- 735 – How can an exempt organization incorporate without paying corporation fees and costs?
- 736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 711 – Why can't I claim my prepayment tax as a credit or estimate payment on my return?
- 712 – What is the minimum franchise tax?
- 714 – I'm not doing business; do I have to pay the minimum franchise tax?
- 716 – When are my estimate payments due?

Billings and Miscellaneous Notices

- 723 – I received a bill for \$250. What is this for?
- 728 – Why was my corporation suspended?
- 729 – Why is my subsidiary getting a request for a return when we file a combined report?

Tax Clearance

- 724 – How do I dissolve my corporation?
- 725 – What do I have to do to get a tax clearance?
- 726 – How long will it take to get a tax clearance certificate?
- 727 – My corporation was suspended/forfeited. Can I still get a tax clearance?

Miscellaneous

- 700 – Who do I need to contact to start a business?
- 701 – I need a state ID number for my business. Who do I contact?
- 702 – Can you send me an employer's tax guide?
- 703 – How do I incorporate?
- 719 – How do I properly identify my corporation when dealing with the Franchise Tax Board?
- 720 – How do I change my corporation name?
- 721 – How do I change my accounting period?
- 732 – What is the Water's-Edge Election?
- 737 – Where do I send my payment?
- 738 – What is electronic funds transfer?
- 739 – How do I get a copy of my state corporate tax return?

Regular Toll-Free Phone Service

Our regular toll-free phone service is available from 7:00 a.m. to 8:00 p.m. Monday through Friday from January 2 through April 15, 1997. The best times to call are between 7:00 and 10:00 in the morning and between 6:00 and 8:00 in the evening. Service is also available on Saturday, April 5 and April 12, from 8:00 a.m. until 5:00 p.m. After April 15 service is available Monday through Friday, between 8:00 a.m. and 5:00 p.m.

From within the
United States 1-800-852-5711

From outside the
United States 1-916-845-6500
(not toll-free)

For hearing impaired
with TDD 1-800-822-6268

For federal tax questions,
call the IRS at 1-800-829-1040

Bilingual Assistance

Para obtener servicio bilingüe de información sobre impuestos o formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Letters

We can serve you quickly if you call us for information to complete your California tax return, or to find out about your tax refund. However, you may want to write to us if you are replying to a notice we sent you, or to get a written reply. If you write to us, be sure to include the California corporation number or federal employer identification number (FEIN), your daytime and evening telephone numbers and a copy of the notice with your letter. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

We will acknowledge receipt of your letter within six to eight weeks. In some cases we may need to call you for additional information.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program and how you can request written advice from the FTB on whether a particular transaction is taxable. You can order FTB Pub. 4058 by calling or writing the FTB using the address above for letters.

Where to Get Income Tax Forms

By Internet – If you have Internet access, you may download, view and print California tax forms and publications. Our Internet address is:
<http://www.ftb.ca.gov>

By phone — Use F.A.S.T. to order 1994, 1995 and 1996 California tax forms.

We will send you two copies of each tax form and one copy of each set of instructions. Please allow two weeks to receive your order.

In person — Most libraries, post offices and banks provide free California tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries, post offices, banks and quick print businesses cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

