

SPECIAL HANDLING REQUIRED

INSTRUCTIONS: If Form 540, 540A, 540EZ, 540NR or 541 includes any special circumstance listed below, check the appropriate item(s) and attach this form to the front of the return.

- | | |
|--|---|
| 1. <input type="checkbox"/> Taxable year ending other than December 31 | 7. <input type="checkbox"/> Taxpayer out of country on original due date of return |
| 2. <input type="checkbox"/> Farmer or Fisherman | 8. <input type="checkbox"/> Desert Storm/Restore Hope (Somalia/Bosnia) |
| 3. <input type="checkbox"/> Form FTB 5805 attached | 9. <input type="checkbox"/> Withheld at source |
| 4. <input type="checkbox"/> Deceased taxpayer or spouse | 10. <input type="checkbox"/> Disaster |
| 5. <input type="checkbox"/> Substitute withholding statement included | 11. <input type="checkbox"/> Form 540X filed in response to notice of proposed assessment |
| 6. <input type="checkbox"/> Taxpayer could be claimed as a dependent on another return | 12. <input type="checkbox"/> Form 541-T attached |

FTB 3595 (REV 11-96)

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