

# Helpful Hints (e-file and skip this page! See [www.ftb.ca.gov](http://www.ftb.ca.gov))



## Filing in your return

Tips on how you should fill in Form 540A or Form 540:

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540A or Form 540, Side 1, Step 1a.
- Print numbers and CAPITAL LETTERS inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, please print your name(s) and address in CAPITAL LETTERS in Step 1.



## Verify Step 1, Step 1a, Step 2, and Step 3

**Step 1:** Use your first name, middle initial, last name, and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the address area labeled "PMB no."

**Step 1a:** Make sure you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

**Step 2:** Make sure you meet all the requirements for your filing status. For more information regarding filing status, see the Step 2 instructions on page 9 or page 16.

**Step 3:** Take your personal exemption credit to reduce your tax. See the instructions for Form 540A, line 18 or Form 540, line 21.



## Check other areas

**Federal Adjusted Gross Income:** Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 21; or Form 1040, line 34.

**California Standard Deduction:** Make sure you entered the California standard deduction amount and not the federal amount.

**Itemized Deductions:** Be sure you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Form 540 filers, use Schedule CA (540), Part II, on page 37. Form 540A filers, see page 11.

**Double-check your math:** Double-check each subtraction, addition, and any other calculation.

**Paid Preparer's Information:** If you pay a person to prepare your California income tax return, that person must sign and complete the area at the bottom of Side 2, including an identification number (social security number, PTIN, or FEIN). A paid preparer must give you two copies of your return, one copy to file with FTB, and one copy to keep for your records.



## Attachments to your return

**Do I need to attach a copy of federal Form 1040?**

Form 540A Filers:	Form 540 Filers:
Do not attach a copy of your federal 1040 return to Form 540A.	Did you attach any federal forms or schedules other than Schedule A or Schedule B to your federal Form 1040? <b>If No,</b> do not attach a copy of your federal 1040 return to Form 540. <b>If Yes,</b> attach a copy of your federal 1040 return and all supporting federal forms and schedules to Form 540.

**Note:** Please do not attach any documents to your return unless specifically instructed. This will help us reduce government processing and storage costs.

**Form(s) W-2, W-2G, and 1099:** Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "Attach copy of your Form(s) W-2 and W-2G." Also, attach any Form(s) 1099 showing California income tax withheld.

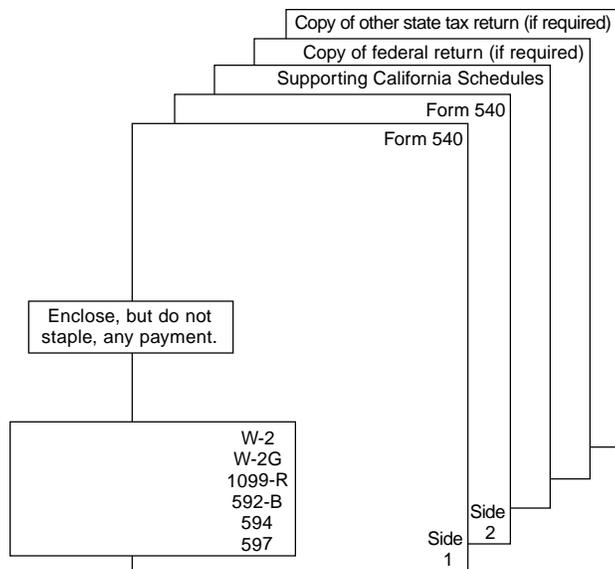
If you do not receive your Form(s) W-2 by January 31, 2004, contact your employer. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on the back cover or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately, or with another copy of your return. Wait until the Franchise Tax Board requests it from you.



## Assembling your return

Assemble your return in the order shown below.



## Mailing your return

Mail your return using the envelope provided in this booklet. If your return shows a **refund or no amount due**, be sure to attach the [green label](#) to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0002

If your return has an **amount due**, be sure to attach the [white label](#) to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001