

Additional Information

Privacy Act Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Your Rights:

You have the right to see our records that contain your personal information, and we must tell you why we ask for your tax information and to whom we may provide that information. You also have the right to question the correctness of the information that is contained within your file.

Your Responsibility:

If you meet certain income requirements, the California Revenue & Taxation Code requires you to file a return on the forms we prescribe (See Sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (Section 18624).

Reasons for Information Requests:

We ask for return information so that we can administer the tax law fairly and correctly. We may request additional information to resolve audit or collection issues. It is mandatory that you furnish all requested information.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and interest, and, in certain cases, you may be criminally prosecuted. Additionally, we may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

Information Disclosure:

We may give your tax information to the Internal Revenue Service, to income tax officials of other states, to the Multistate Tax Commission, and to certain California government agencies and officials, as provided by law. Also, as provided by law, we may give your tax information to other persons as necessary to determine your tax liability or to collect the amount of tax you owe. If you owe the Franchise Tax Board money, the amount due may be disclosed to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who hold assets belonging to you.

Responsibility for the Records:

The Director of the Enterprise Data Management Bureau is responsible for maintaining the records of the Franchise Tax Board. To obtain information about your records, 1) write to: Disclosure Officer, Franchise Tax Board, PO Box 1468 Mailstop B-1, Sacramento, CA 95812-1468, or 2) call: (800) 852-5711 within the United States, or (916) 845-6500 outside of the United States.

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. Get this publication from our Website at www.ftb.ca.gov or order using our automated toll-free phone service (800) 338-0505.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Spouse - Are You Eligible, by calling (916) 845-7072, Monday - Friday between 8 a.m. to 5 p.m., or by visiting our Website at www.ftb.ca.gov.

Voting is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE, or visit it's Website at www.ss.ca.gov

It's Your Right . . . Register and Vote.

Additional Information *(continued)*

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state sellers. It is similar to the sales tax you pay on purchases you make in California.

In general, you must pay California use tax if you purchase an item from out of state (for example, by telephone, over the Internet, or by mail) *and*

- The seller does not collect California sales or use tax, and
- You use, give away, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax for the purchase.

Complete the Use Tax Worksheet on page 7 to calculate the amount due. If you do not know your use tax rate, see the chart on page 8. If you have questions regarding the use tax rate in effect in your area, please see the State Board of Equalization's Website at www.boe.ca.gov (click on "CA City and County Sales and Use Tax Rates") or call the State Board of Equalization's Information Center at (800) 400-7115. Please call this number for use tax questions only. Income tax information is not available at this number.

Extensions to file. If you request an extension to file your income tax return, wait until you file your return to report your purchases subject to use tax and make your use tax payment.

Corrected Use Tax Calculations. Do not complete an Amended Income Tax return to revise your use tax. If you have changes to the amount of use tax you reported on your original income tax return, contact the State Board of Equalization.

For assistance with your use tax questions, please visit the State Board of Equalization's Website at www.boe.ca.gov or call the State Board of Equalization's Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929. Income tax information is not available at this number.

Homeowner and Renter Assistance

This California program provides a once-a-year State payment to qualifying homeowners and renters based on the property tax they paid in the prior year. In 2003, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2002: 62 years of age or older, blind, or disabled; and
- **Homeowner:** Owned your home and lived in it on December 31, 2002, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.
- **Renter:** Paid \$50 or more rent per month in the prior year, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

The filing period for filing a 2003 claim began July 1, 2003, and ends June 30, 2004. For more information, call (800) 338-0505 or visit our Website at www.ftb.ca.gov.

Write to Us

If you write to us, be sure your letter includes your social security number, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**