

# Additional Information

## California Sales And Use Tax

### California Use Tax

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

In general, you must pay California use tax if you purchase an item out of state (for example, by telephone, over the Internet, by mail, or in person) *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 14 or page 21 to calculate the amount due. If you do not know your use tax rate, see the chart on page 24. If you have questions regarding the use tax rate in effect in your area, please visit the State Board of Equalization's Website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the State Board of Equalization's Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929. 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 to 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,** please visit the State Board of Equalization's Website at [www.boe.ca.gov](http://www.boe.ca.gov) or call their Information Center at (800) 400-7115 or TTY/TDD (800) 735-2929. Income tax information is not available at this number.

### Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

### Deceased Taxpayers

A final return must be filed for a person who died in 2003 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2003. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

### Homeowner and Renter Assistance

**Homeowner assistance** is a once-a-year payment from the State of California as a reimbursement for part of the property taxes you paid on your home. If eligible, you could receive up to 96% of the property taxes you 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
- Owned your home and lived in it on December 31, 2003, had total household income of \$37,676 or less, and are a U.S. citizen, designated alien, or qualified alien, when you file your claim.

\*If your 62nd birthday is on January 1, 2004, you are considered to be age 62 on December 31, 2003.

**Renter assistance** is a once-a-year payment from the State of California as a reimbursement for part of the property taxes that you pay indirectly when you pay your rent. 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
- Paid \$50 or more rent per month in the prior year, had total household income of \$37,676 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

\*If your 62nd birthday is on January 1, 2004, you are considered to be age 62 on December 31, 2003.

The 2004 filing season for these programs begins July 1, 2004. For more information, call **(800) 852-5711** or visit us at our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

### 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. Get FTB Pub. 705, "Innocent Spouse – Are you eligible?" for more information.

### Military Personnel

If you are a member of the military and need additional information on how to file your return, get FTB Pub 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on the back cover.

### Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$20 fee for each tax year you request. However, there is no charge if you were the victim of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your return. See "Order Forms and Publication" on the back cover.

### Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

### 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 California Secretary of State's office toll-free voter hotline at (800) 345-VOTE or visit their Website at [www.ss.ca.gov](http://www.ss.ca.gov)

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