

# Additional Information

## Privacy Act Notice

The Franchise Tax Board (FTB) 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 (R&TC) requires you to file a return on the forms we prescribe (See R&TC Sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (R&TC 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 Processing Services 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 A181, Sacramento, CA 95812-1468, or 2) call: (800) 852-5711 if within the United States, or (916) 845-6500 if outside of the United States. There may be fees associated with some services.

## 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](http://www.ftb.ca.gov) or see code 943 on the back cover.

## 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, legally separated, or no longer living with your spouse, and (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 go to our Website at [www.ftb.ca.gov](http://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 go to their Website at [www.ss.ca.gov](http://www.ss.ca.gov).

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

## 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 and is similar to the sales tax paid on purchases you make in California.

In general, you must pay California use tax on purchases made from out of state (for example, by telephone, over the Internet, by mail, or in person) if:

- 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 9 to calculate the amount due.

To avoid late payment penalties for use tax, you must report and pay the use tax with a timely filed income tax return.

**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.

**Changes in use tax reported.** Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original tax return, contact the State Board of Equalization.

For assistance with your use tax questions, 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.

## 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 2005, you would have qualified for this assistance if you:

- Were 62 years of age\* or older, blind, or disabled on December 31, 2004; and either a
- **Homeowner:** Owned your home and lived in it on December 31, 2004, had total household income of \$39,699 or less, and are a U.S.

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citizen, designated alien, or qualified alien when you file your claim;  
or

- **Renter:** Paid \$50 or more rent per month in the prior year, had total household income of \$39,699 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, 2006, you are considered to be age 62 on December 31, 2005.

The filing period for filing a 2005 claim began July 1, 2005, and ends June 30, 2006. For more information, call (800) 868-4171 or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### Write to Us

If you write to us, be sure your letter includes your social security number or Individual Taxpayer Identification Number, and your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include 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.**