

Where Do I Find?

Additional Information	13	Paying Your Taxes	11
Assembling Your Tax Return	12	Privacy Act Notice	13
CA Sch W-2	29	Qualifying to use Form 540 2EZ	4
Direct Deposit	11	Steps to Determine Filing Requirements	4
Filing Status Check List	6	Use Tax	13
Form FTB 3519, Automatic Extension for Individuals	23	Voluntary Contribution Fund Descriptions	10
Form 540 2EZ, California Resident Income Tax Return 2005	25	What's New and Other Important Information for 2005	3
Frequently Asked Questions	5	2EZ Table	
Instructions for Form 540 2EZ	6	Single	15
Need Assistance? We're Here to Help	48	Married Filing Jointly or Qualifying Widow(er)	21
Nonrefundable Renter's Credit	8	Head of Household	42

What's New and Other Important Information for 2005

Amnesty

Recently enacted law provides clarification and relief for taxpayers who participated in the 2005 California state Amnesty program. For more information visit our Website at www.ftb.ca.gov and search for **Amnesty**.

New California Form Sch W-2

For taxable years beginning on or after January 1, 2005, you can use the CA Sch W-2 to report certain W-2 information. You should attach CA Sch W-2 to side 2 of your income tax return. You can keep your W-2's for your own records. This is an optional form, as you can still attach your W-2's to the front of your return if you choose not to complete the CA Sch W-2.

Prior Name Line

There is a new line on Form 540 2EZ for taxpayers who may have filed their 2004 income tax returns under a different last name. If you had a different last name, please write the last name **only** from your 2004 tax return on this new line.

New Voluntary Contribution Funds

You may make voluntary contributions to the following funds:

- Veterans' Quality of Life Fund
- California Sexual Violence Victim Services Fund
- California Colorectal Cancer Prevention Fund

Mandatory e-file

California law requires individual income tax returns prepared by certain tax practitioners to be e-filed. This law saves money and resources for the state. If you have a tax practitioner prepare your return, they may be required to e-file it. You have the right to choose not to e-file, however, we encourage you to take advantage of everything e-file has to offer.

Estimated Tax Payment Penalty

You may not be subject to estimate tax payments if your California withholding is enough during each payment period to total either 90% of your current tax year liability or 100% of your prior

year tax liability, **OR** you paid enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separately). However, if you did not pay enough through withholding, you may have an underpayment penalty. Get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, for more information.

Note: If you owe an underpayment penalty, you cannot use Form 540 2EZ. You must use CalFile, e-file, Form 540A, or Form 540.

Head of Household Filing Status

Beginning in 2005, for a child to qualify as your foster child for head of household purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

If you are unmarried, your unmarried child no longer qualifies you for head of household filing status if he or she is 19 years of age or older, is not a student, and has gross income equal to or greater than the federal exemption amount (\$3,200 in 2005). In addition, if you are unmarried, your unmarried child also no longer qualifies you for the status if he or she is under 19 years of age, or a student under 24, and pays more than half of his or her own support.