

# Frequently Asked Questions

(Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) for more frequently asked questions)

## 1. What if I can't file by April 17, 2006, and I think I owe tax?

You must pay 100% of the amount you owe by April 17, 2006, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Automatic Extension for Individuals, on page 57. Mail it to the FTB with your payment by April 17, 2006, or pay online at [www.ftb.ca.gov](http://www.ftb.ca.gov). Then, when you receive all your Form(s) W-2, complete and mail your return by October 16, 2006 (you must use Long Form 540NR).

## 2. I never received a Form W-2. What should I do?



If you do not receive all your Form(s) W-2 by January 31, 2006, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select **204** "Personal Income Tax," then "Frequently Asked Questions," and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Where To Get Income Tax Forms and Publications" on page 65.

## 3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 17, get a list of locations on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) by doing a search for **volunteer sites**, or you may call the FTB at (800) 852-5711 to find a location near you.

## 4. What do I do if I can't pay what I owe with my 2005 return?

Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 17, 2006, even if your request to pay in installments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, and mail it to the address on the form. **Do not mail it with your return.**



The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select "Personal Income Tax," then select "Order Forms and Publications," and enter code **949**. Or, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

**Note:** You can also pay by credit card. See page 66.

## 5. How long will it take to get my refund?

If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return. For more information about electronic filing, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505, select "Personal Income Tax," then select "Frequently Asked Questions" and enter code **112** when instructed.



If you do not electronically file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

## 6. I expected my refund by now. How can I check on the status?

You can check on the status of your refund over the Internet. Visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **Refund**.

You can also call our automated phone service. See page 68.

## 7. I discovered an error on my tax return. What should I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Where To Get Income Tax Forms and Publications" on page 65.

## 8. I found an error after FTB accepted my e-file return. What should I do?

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error only by completing an Amended Individual Income Tax Return (Form 540X) and mailing the paper copy to us. Get Form 540X at [www.ftb.ca.gov](http://www.ftb.ca.gov).

## 9. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X, Amended Individual Income Tax Return, to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

**ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1998  
SACRAMENTO CA 95812-1998**

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, *Federal Tax Adjustments and Your Notification Responsibilities to California*, for more information. See "Where To Get Income Tax Forms and Publications" on page 65.

**Note:** You do not have to file Form 540X if the changes do not affect your California tax liability.

## 10. How long should I keep my tax information?

We may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property or records needed to verify carryover losses (e.g. net operating losses, capital losses, passive losses, casualty losses, etc.).

## 11. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California return.