TAXABLE YEAR **2008**

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

CALIFORNIA FORM **3805P**

First name	Initial	Last name	SSN or ITIN
Address (including number and street, PO Box, or PMB no.)		Apt. no. /Ste. no.	Check this box if this is an amended return ☐
City		State	ZIP Code

Part I **Additional Tax on Early Distributions –** Complete this part if you received a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	00
2	Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions ☐☐	2	00
3	Amount subject to additional tax. Subtract line 2 from line 1*	3	00
4	Tax due. Multiply line 3 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions	4	00

* If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

Part II **Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or Qualified Tuition Programs (QTPs) Not Used for Educational Expenses –** Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5	Distributions included in income from Coverdell ESAs or QTPs. Enter the amount from federal Publication 970, Worksheet 7-3, line 16	5	00
6	Distributions included on line 5 that are not subject to additional tax. See instructions	6	00
7	Amount subject to additional tax. Subtract line 6 from line 5	7	00
8	Tax due. Multiply line 7 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions	8	00

Part III **Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs) –** Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9	Taxable Archer MSA distribution from federal Form 8853, line 10	9	00
10 a	If you meet any of the exceptions to the 10% tax (see instructions), check here	10a ☐	
b	Otherwise, multiply line 9 by 10% (.10). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions	10b	00
11	Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 15b. Also include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions	11	00

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature — Date

X

Signature of paid preparer (*declaration of preparer is based on all information of which preparer has any knowledge.*) — Paid preparer's SSN/PTIN

Firm's name (or yours if self-employed) and address — FEIN