



## Head of Household Audit Letter

We are reviewing your 2011 California income tax return to determine if you qualified to use the head of household (HOH) filing status. The enclosed Audit, Contact, and Privacy Notices provide information about what to expect during the audit process, including your rights and your right to privacy.

Complete PAGES 3 and 4 of the enclosed Head of Household Audit Questionnaire by the RESPOND BY date listed above. If you do not respond, we will take the following actions:

- **Deny your HOH filing status.**
- **Assess additional tax.**
- **Impose a penalty of 25 percent of the additional tax.**

If you need more space to answer the questions, use a separate sheet of paper and attach it to your response.

To help you complete the audit questionnaire, refer to:

- PAGE 2 - *Head of Household Assistance Information.*
- PAGE 5 - *Head of Household Qualification Requirements.*
- PAGES 6 and 7 - *Head of Household Frequently Asked Questions.*

If you determine that you do not qualify for the HOH filing status, write, "I do not qualify" at the top of the first page of the questionnaire. Return the questionnaire by the RESPOND BY date shown above to indicate that you do not qualify.

Choose one of the following methods to return your completed questionnaire:

- Complete the audit questionnaire online. Go to **ftb.ca.gov** and enter **hoh web response** in the search field to find the HOH Audit Letter Web Response page. Be prepared to provide your social security number and the FTB ID located at the top of this letter to begin the questionnaire process.
- Fax PAGES 3 and 4 and any supporting information to our fax number on this letter. A fax cover sheet is not necessary.
- Mail the questionnaire in the enclosed pre-addressed envelope. If you mail your response to an address other than the one on the enclosed envelope, it may increase the time it takes to process your information.

Keep a copy of the completed questionnaire for your records.

Thank you for your prompt attention to this matter.

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## Head of Household Assistance Information

To receive **automated telephone assistance** in completing the audit questionnaire or to order FTB Pub. 1540, *California Head of Household Filing Status*, call:

800.555.4005 from within the United States  
916.845.6600 from outside the United States

To receive additional information about the HOH filing status, to complete the audit questionnaire online, or to download FTB Pub. 1540, *California Head of Household Filing Status*, go to **ftb.ca.gov**.

Our **Taxpayer Services Center** is also available to answer any questions you may have about the questionnaire or the HOH filing status. Call:

800.852.5711 from within the United States  
916.845.6500 from outside the United States  
800.822.6268 for persons with hearing or speech impairments (TTY/TDD)

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## Asistencia Informativa Sobre El Estado Civil De Cabeza De Familia

Para recibir **asistencia telefónica automatizada** de cómo completar el cuestionario de auditoría, o para ordenar en español, FTB Pub. 1540SPAN, *Información Sobre El Estado Civil Cabeza de Familia*, llame:

800.555.4005 dentro de los Estados Unidos  
916.845.6600 fuera de los Estados Unidos

Para recibir información adicional sobre el estado civil de cabeza de familia, completar el cuestionario de auditoría en línea, o para bajar la publicación FTB Pub. 1540SPAN en español, *Información Sobre El Estado Civil de Cabeza de Familia de California*, visite nuestro sitio **ftb.ca.gov**.

Nuestro **Centro de Servicios para el Contribuyente** (Taxpayer Services Center) también está disponible para contestar cualquier pregunta que usted tenga con respecto al cuestionario o al estado civil de cabeza de familia.

800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos  
800.822.6268 personas con discapacidades de la auditivas y del habla (TTY/TDD)



**2011**

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Please provide the information requested below. See PAGE 5 of this letter for head of household qualification requirements. If you need more space to answer any of the questions or to provide explanations for your answers, use a separate sheet of paper and include it with your response. **For information on what to expect during the audit process, refer to the enclosed insert, FTB 1015C, *Audit, Contact, and Privacy Notices*.**

**(1) Check one box below to identify the relationship of the person you believe qualified you for the head of household filing status.** You must have a qualifying person to qualify for the head of household filing status. You may not claim yourself, your spouse/registered domestic partner (RDP), or your tax preparer as your qualifying person.

- Son, daughter, stepson, or stepdaughter
- Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece
- Eligible foster child
- Father, mother, stepfather, or stepmother
- Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt
- Other (please explain). \_\_\_\_\_

**(2) Provide the social security number, name, and age of the qualifying person you indicated in Question 1.**

Social security number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Name: \_\_\_\_\_

Age in years as of 12/31/2011: \_\_\_\_\_ If less than one year old, age in months: \_\_\_\_\_

**(3) Was your qualifying person's gross income less than \$3,700 in 2011?**  Yes  No

**(4) Did you provide more than half the support for your qualifying person in 2011?**  Yes  No

**(5) Was your qualifying person a full-time student at a recognized educational institution for at least five months during 2011?**  Yes  No

<p><b>(6) Did your qualifying person live with you the entire year in 2011?</b></p> <p><input type="checkbox"/> Yes. <b>Go to Question 8.</b></p> <p><input type="checkbox"/> No. List the beginning and ending dates of each period your qualifying person lived with you during 2011, or provide the total number of days your qualifying person lived with you during 2011, <b>and</b> then answer Question 7.</p> <p style="text-align: center;">(MM/DD/YY)</p> <p>From: ___/___/___      To: ___/___/___      <b>OR</b>      <span style="border: 1px solid black; padding: 5px; display: inline-block; text-align: center;">Total number of days (More than 12 hours each day)</span></p> <p>From: ___/___/___      To: ___/___/___</p>
<p><b>(7) If your qualifying person did not live with you for the entire year during 2011, check one box below that best explains the main reason your qualifying person was absent from your home.</b></p> <p><input type="checkbox"/> Lived away at school    <input type="checkbox"/> Military service    <input type="checkbox"/> Hospital/Convalescence    <input type="checkbox"/> Birth or death</p> <p><input type="checkbox"/> College    <input type="checkbox"/> Lived with other parent    <input type="checkbox"/> Moved in or out    <input type="checkbox"/> Other (please explain) _____</p>
<p><b>(8) If your qualifying person was a foster child, was the child placed with you by an authorized placement agency or by a judgment, decree, or other order of a court?</b></p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><b>If Yes, what is the name of the placement agency or court that ordered the placement?</b></p> <p>_____</p>
<p><b>(9) Was your qualifying person married or an RDP as of December 31, 2011?</b></p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><b>If Yes, did this person file a joint federal or state tax return for 2011 with his or her spouse or RDP?</b></p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>(10) Was your qualifying person a citizen of the U.S. or a resident of the U.S., Canada, or Mexico?</b></p> <p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>(11a) Were you married or an RDP as of 12/31/2011?</b>    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>You were married or an RDP unless one of the following applied:</p> <ul style="list-style-type: none"> <li>• You never married and never entered into a registered domestic partnership.</li> <li>• You received a final decree of divorce, legal separation, or dissolution of registered domestic partnership by 12/31/2011, or you filed a Notice of Termination of Domestic Partnership with the Secretary of State that was effective by 12/31/2011.</li> <li>• Your marriage or registered domestic partnership was annulled.</li> <li>• Your spouse/RDP died before 01/01/2011.</li> </ul> <p>If none of the above circumstances applied to you as of the last day of the year, select Yes.</p> <p>A petition for divorce, legal separation, or dissolution of registered domestic partnership is not the same as a final decree. You remain married or an RDP until a final decree is issued or, if you filed a Notice of Termination, until the six-month waiting period for the notice to become final has passed.</p>
<p><b>(11b) If you were married or an RDP during all or part of 2011 and you lived with your spouse/RDP at any time during 2011, list the beginning and ending dates for each period when you lived together:</b></p> <p>(MM/DD/YY) From: ___/___/___ To: ___/___/___    From: ___/___/___ To: ___/___/___</p>

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday in case we need more information.

Telephone number: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_    Best time to call: \_\_\_\_\_  
(Area code)      (Number)      (Extension)

*I declare under penalty of perjury that the above statements are true and correct to the best of my knowledge and belief.*

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Head of Household Qualification Requirements

The law allowing this filing status has very specific rules. You must meet all of the following requirements:

- On the last day of the year, you must be either unmarried and not an RDP, or meet the requirements to be considered unmarried or considered not in a registered domestic partnership as outlined in the tables below (see Step 1 below).
- You must have paid more than one-half the cost of keeping up a home that was, for more than one-half of the year, the main home for you and one of the specified qualifying persons described in the tables below (see Step 2 below).
- Your qualifying person must have been a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico.
- Your qualifying person must not have filed a joint federal or state tax return with his or her spouse/RDP.

### Step 1 - Determine your marital or RDP status (A1 or B1) as of the last day of the year.

#### A1. Unmarried and not an RDP (if you fall into one of the categories in A1, see table A2 to determine your qualifying person).

For head of household purposes, **unmarried and not an RDP** means one of the following:

- Never married and never registered as a domestic partner.
- By December 31, you were divorced under a final decree or your registered domestic partnership was legally terminated.
- Legally separated under a final decree by December 31.
- Marriage or registered domestic partnership annulled under a final decree.
- Widowed (spouse/RDP died before January 1).

#### B1. Considered Unmarried or Considered Not in a Registered Domestic Partnership (if you fall into one of the categories in B1, see table B2 to determine your qualifying person).

- For head of household purposes, **considered unmarried** means you were legally married as of December 31, but were ending your relationship and you lived apart from your spouse at all times during the last six months of the year.
- **Considered not in a registered domestic partnership** means you were still registered as a domestic partner as of December 31, but were ending your relationship and lived apart from your RDP at all times during the last six months of the year.

### Step 2 - Determine your qualifying person (A2 or B2) based on your marital or RDP status as of the last day of the year.

#### A2. Qualifying Person Requirements for Individuals who are Unmarried and not an RDP. Your qualifying person must be one of the following:

Your birth child, grandchild, stepchild, adopted child, eligible foster child\*, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of such an individual, who lived with you for more than half of the year, who did not pay more than half of his or her own support during the year, and who:

1. Did not reach the age of 19 by December 31, or
2. Was a full-time student who did not reach the age of 24 by December 31.

OR

Your birth child, grandchild, stepchild, adopted child, eligible foster child\*, or a descendant of such an individual, brother, sister, half brother, half sister, stepbrother, stepsister, parent\*\*, grandparent, stepparent\*\*, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law who lived with you for more than half of the year; or your blood-related uncle, aunt, nephew, or niece who lived with you for more than half of the year. In addition:

1. You must have provided more than half of the individual's support for the year, and
2. The individual's gross income for the year must be less than the federal exemption amount for the year.

\* To qualify as your eligible foster child, a child must be placed with you by an authorized placement agency or by a judgment, decree, or other order of a court of competent jurisdiction. Generally, formal placement ends when the child reaches the age of 18.

\*\* Your parent/stepparent need not live with you; however, you must pay more than half the cost of keeping up the home in which your parent/stepparent lived for all of the year.

#### B2. Qualifying Person Requirements for Individuals who are Considered Unmarried or Considered Not in a Registered Domestic Partnership. Your qualifying person must be one of the following:

Your birth child, stepchild, adopted child, or eligible foster child\* who lived with you for more than half of the year, who did not pay more than half of his or her own support during the year, and who:

1. Did not reach the age of 19 by December 31, or
2. Was a full-time student who did not reach the age of 24 by December 31.

OR

Your birth child, stepchild, adopted child, or eligible foster child\* who lived with you for more than half of the year. In addition:

1. You must have provided more than half of the individual's support for the year, and
2. The individual's gross income for the year must be less than the federal exemption amount for the year.

\* To qualify as your eligible foster child, a child must be placed with you by an authorized placement agency or by a judgment, decree, or other order of a court of competent jurisdiction. Generally, formal placement ends when the child reaches the age of 18.



## Head of Household Frequently Asked Questions

### Qualifying Person:

A qualifying person is a relative, including an eligible foster child, who can qualify you for the head of household filing status. To determine which relatives can qualify you for the status, see the *Head of Household Qualification Requirements*.

#### Can my child qualify both parents for the HOH filing status?

No. A child can qualify only one parent for the HOH filing status in a particular taxable year, and that parent must meet all the HOH requirements. (See the *Head of Household Qualification Requirements*.)

#### Can I claim my parent/stepparent as my qualifying person for the HOH filing status?

It depends. If you are married or an RDP on the last day of the taxable year, you cannot claim your parent/stepparent as your qualifying person, even if you did not live with your spouse/RDP during the last six months of the taxable year.

If you are unmarried and not an RDP on the last day of the taxable year, you can claim your parent/stepparent as your qualifying person if you are entitled to claim a Dependent Exemption Credit for your parent/stepparent and if you meet all of the qualification requirements. Your parent/stepparent must be a citizen, resident or national of the United States, or a resident of Mexico or Canada. Your parent/stepparent need not live with you as long as you paid more than half the cost of keeping up the home that was your parent's/stepparent's main home for the entire taxable year.

See FTB Pub. 1540, *California Head of Household Filing Status*, for more information. To order FTB Pub. 1540, see the assistance information on page 2.

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### Gross Income:

Generally, gross income for HOH purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits. Get IRS publication 915, *Social Security and Equivalent Railroad Retirement Benefits*, at [irs.gov](http://irs.gov) if you need more information.

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### Full-Time Student:

Full-time students are those who attended school for some part of at least five calendar months during the year. The school must have a:

- Regular teaching staff.
- Course of study.
- Regularly enrolled student body in attendance.

The student must enroll in the number of hours or courses the school considers as full-time attendance. If the student enrolls in a full-time on-farm training course, then a school, state, or state political subdivision must provide the course. Schools include primary and secondary schools as well as technical schools, colleges, and universities.

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### Time/Dates Qualifying Person Was in the Home:

To claim the HOH filing status, your child must have lived with you for **more than** 50 percent of the taxable year. If your child did not live in your home more than half of the taxable year, you may qualify for the Credit for Joint Custody Head of Household. See the *Personal Income Tax Booklet* (540/540A Booklet) to determine if you qualify for this credit.

#### In figuring the amount of time our son lived with me, can I count the time he lived with my spouse and me before we separated?

<b>If</b>	<b>And</b>	<b>Then</b>
You and your spouse separated during the period January 1 to June 30	You were still married at the end of the year	Count only <b>half</b> of the time that you, your spouse, and your son lived together and all the time you and your son lived together without your spouse.
<b>If</b>	<b>And</b>	<b>Then</b>
You and your spouse separated during the period July 1 to December 31	You were still married at the end of the year	You cannot qualify for HOH filing status because to be considered unmarried, you must have lived apart from your spouse at all times during the last six months of the year.
<b>If</b>	<b>And</b>	<b>Then</b>
You and your spouse separated during the year	You were legally separated by the end of the year	You can count <b>half</b> of the time that you, your spouse, and your son lived together and all the time you and your son lived together without your spouse.

These same rules apply to registered domestic partners.

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#### **Eligible Foster Child:**

**I lived with my girlfriend and her child during the year. Can I consider the child as my stepchild or eligible foster child and claim the HOH filing status using the child as my qualifying person?**

No. Because you were never married to the child's parent, the child is not your stepchild. Likewise, the child is not an eligible foster child because only a child who is placed with you by an authorized placement agency or by judgment, decree, or another order of a court can qualify as your eligible foster child.

However, you may be eligible to claim a Dependent Exemption Credit for the child if the child meets all the requirements. See FTB Pub. 1540, *California Head of Household Filing Status*, for more information on claiming a Dependent Exemption Credit.

To order FTB Pub. 1540, see the assistance information on page 2.

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#### **Dates You Lived With a Spouse/RDP:**

**My spouse and I were separated from the beginning of the tax year until November, when we reconciled. Since we were separated for more than six months of the year, can I still file using the HOH filing status?**

No. Because you were married on the last day of the year, you must live apart from your spouse for the **entire last six months** of the taxable year to qualify for the HOH filing status. Since you lived with your spouse during a part of the last six months of the taxable year, you do not qualify for the HOH filing status.

**My registered domestic partner (RDP) and I lived together with my son until July 21. Can I claim the HOH filing status on my tax return since I was not legally married?**

No. The rules for RDPs are similar to those for married taxpayers. For California head of household purposes, a taxpayer who was an RDP as of the last day of the tax year must meet the requirements to be "considered not in a registered domestic partnership." One requirement is that RDPs do not live together at any time during the last six months of the year. Since you and your RDP lived together during the first three weeks of July, you do not meet this requirement. See FTB Pub. 1540, *California Head of Household Filing Status*, for more information. For more information on RDPs, get FTB Pub. 737, *Tax Information for Registered Domestic Partners*, at [ftb.ca.gov](http://ftb.ca.gov).







# Audit, Contact, and Privacy Notices



## Franchise Tax Board Audit and Contact Notice

### What you can expect from our audit or contact:

- Courteous treatment by our employees.
- Clear and concise information requests.
- Confidential treatment of any personal and financial information that you provide to us.
- Completion of the audit process within a reasonable amount of time.

### We will notify you in writing when we conclude this process. At that time, one of the following determinations will apply to your case:

- We accepted your return as filed.
- You owe additional tax.
- You overpaid your tax and are entitled to a refund.
- We have not changed your tax amount; however, you may be entitled to a refund if you correctly recomputed your tax and file a claim for refund before the statute of limitations expires.

### What we expect from you:

- Respond to our requests promptly and completely. If you fail to do so, the law allows us to adjust your tax return and assess penalties for not furnishing the information we requested.
- You may represent yourself or have someone else represent you. You may designate a representative by completing an FTB 3520, *Power of Attorney Declaration*. Your rights are fully explained in FTB 4058, *California Taxpayers' Bill of Rights*.

If we propose any changes to your return, it is important that you understand the reason for the change. Contact the employee assigned to your case if you have any questions. The telephone number is in the letter we sent with this notice.

### To request forms:

- Go to [ftb.ca.gov](http://ftb.ca.gov).
- Call us at 800.338.0505.
- Write to us at:

TAX FORMS REQUEST UNIT MS D120  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/TDD 800.822.6268.

## Franchise Tax Board Privacy Notice

The privacy of your income tax information is of the utmost importance to us.

### Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

### Your Responsibilities

If you meet certain requirements, you must file a tax return on the forms we prescribe. When you file the tax return and related documents, you must include your social security number for identification and tax return processing (Revenue and Taxation Code Sections 18501, 18621, and 18624).

### Reasons for Information Requests

We ask for tax return information so that we can administer the tax laws fairly and correctly. We may request additional information to validate tax return information and/or resolve audit or collection issues. You must furnish all requested information, unless indicated as "optional."

### Consequences of Noncompliance

We charge penalties and interest if you:

- Meet income requirements but do not file a tax return.
- Do not provide the information we require and request.
- Provide fraudulent information.

We may pursue criminal prosecution. We may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any tax refund.

### Information Disclosure

We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

### Responsibility for the Records

The director of the Processing Services Bureau maintains Franchise Tax Board's records. You can obtain information about your records by:

Telephone: 800.852.5711 (within the United States)  
916.845.6500 (outside of the United States)

Mail: DISCLOSURE OFFICER MS A181  
**FRANCHISE TAX BOARD**  
PO BOX 1468  
SACRAMENTO CA 95812-1468