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State of California
Franchise Tax Board

加利福尼亞州政府
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新聞發布

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For Immediate

為立既發布

01.21.2009

公元2009年1月21日

State Announces Tax Changes at Start of Filing Season

州政府在報稅季節開始時宣佈稅法的變更

Sacramento – The Franchise Tax Board (FTB) today announced tax law changes and free tax services available for California taxpayers' filing their 2008 state personal income tax returns.

沙加緬度-加州稅務局(FTB)今天宣佈了加州納稅人申報 2008 年度個人入息所得稅稅法的變更和可供利用的免費報稅服務。

Delay of Refunds

退款的延遲

Due to the state's persistent cash and budget problems, the State Controller announced that he may have to delay refunds for 30 days starting February 1, 2009, for both personal and business taxpayers. FTB is still processing returns as normal. However, it is likely this delay will affect state refunds for most early filers. Returns that have not completed processing before February 1, may have their refunds held for 30 days.

基於州政府持續性的現金和預算問題,州府主計長宣告,對於個人和企業納稅人兩者的退款從公元 2009 年 2 月 1 日起可能必須遲延 30 天。加州稅務局(FTB)依舊會正常地處理報稅單。然而,這個延遲將會影響到大多數的早期報稅者的退稅。在 2 月 1 日未完成處理的申報單的退稅款將會被延 30 天。

Law Changes 法律變更

Mortgage relief - New state law for 2007 and 2008 provides relief for people who have been through foreclosure or had their home mortgage modified. Usually, taxes are paid on debt that a lender forgave or cancelled. Now this amount may be excluded from taxable income. California and federal limits differ.

抵押借款的寬減 - 新的州法在 2007 年和 2008 年為通過回贖權的取消或房屋貸款被修改的民眾提供寬減。通常,被貸款人免除或取消的債務是要繳稅的。現在這數額或許可從應納稅收入中被剔除。此限額加利福尼亞州和聯邦是不相同的。

Net operating losses suspended for 2008 and 2009 for taxpayers with net business income of \$500,000 or more - The time limit to carry forward losses increases from 10 to 20 years. Starting with 2011 losses, taxpayers can carry back losses for two years. Carry backs are limited to 50 percent of losses for tax year 2011, 75 percent for 2012, and 100 percent in 2013.

在 2008 年和 2009 年度年淨營業收入在 50 萬或以上的納稅人的營業淨損的取消-遞延損失的期限從 10 年伸展到 20 年。從 2011 年的損失開始,納稅人能將淨損結轉至前 2 年。結轉前期扣減限額為 2011 財稅年度的百分之 50, 2012 年度的百分之 75. 2013 年度的百分之 100.

Business tax credits - For taxpayers with net business income of \$500,000 or more, business tax credits are limited to 50 percent of the net tax for 2008 and 2009. Be sure to review our tax forms instructions for specific details.

營業稅抵免 - 在 2008 年和 2009 年度年淨營業收入在 50 萬或以上的納稅人的營業稅抵免被限制在淨稅的 50% . 請務必參照我們的報稅表指示的具體細節。

Same-sex marriages - Couples wedded on June 16, 2008, and before November 5, 2008, must file as married. However, the California Supreme Court has agreed to review the challenges to the passage of Proposition 8, which eliminated the right of same-sex couples to marry. The California Attorney General has stated he believes these marriages are valid and will defend them in the court action. Affected taxpayers should follow the court action since the decision may impact their marital status. FTB will provide updates following the Supreme Court decision on its website.

同性婚姻 - 在 2008 年 6 月 16 日和在 2008 年 11 月 5 日之前結婚的對偶,必須以已婚身分申報。然而,加利福尼亞州最高法院同意檢閱對於第 8 號提案通過取消配偶結婚權力的質疑。加州檢察長陳述了他相信這些婚姻是合法的,並且會為他們在法庭訴訟中為其辯護。受影響的納稅人應該密切注意法庭的訴訟,因為這項決定會對他們的婚姻狀況有所影響。加州稅務局(FTB)在它的網站上將依最高法院的決定提供更新資料。

Charitable contributions - Taxpayers can contribute to any of 15 charities listed on the tax return. Contributions will reduce refunds or increase taxes owed. Those who itemize their deductions may take a charitable contribution deduction on next year's return. New this year are the:

慈善捐款 - 納稅人可以對在納稅申報單列出的任何 15 個慈善機構捐款。捐款將減少退款或增加所欠的稅款。分項提列他們扣除額的民眾可以在明年的申報中採用慈善捐款扣除。今年的新項目是:

- California Ovarian Cancer Research Fund
- 加利福尼亞卵巢癌研究基金
- Municipal Shelter Spay-Neuter Fund
- 市政絕育庇護所基金
- California Cancer Research Fund
- 加利福尼亞癌症研究基金
- ALS/Lou Gehrig's Disease Research Fund
- ALS/Lou Gehrig的疾病研究基金

Standard deduction - The standard deduction for single or married filing separately is increased from \$3,516 to \$3,692. For joint, surviving spouse, or head of household filers, it increased from \$7,032 to \$7,384.

標準扣除額 - 單身或已婚而分別申報者的標準扣除額從\$3,516 增加到\$3,692。已婚共同申報者、未亡人或者戶主申報者從\$7,032 增加到\$7,384。

Personal exemption credit - The personal exemption amount for single, married filing separately, and head of household filers jumps from \$94 to \$99. For joint or surviving spouses, it increases from \$188 to \$198. The dependent exemption credit changes from \$294 to \$309 per dependent.

個人抵免額 - 單身、已婚而分別或戶主申報者之個人豁免額從\$94 增加到\$99。已婚共同或未亡人申報者從\$188 增加到\$198。每個受撫養者之抵免額從\$ 294 增加到\$309。

Estimated tax payments - Starting in 2009, estimated tax payments for the first and second quarters increase from 25 to 30 percent. The percentage drops to 20 percent for the third and fourth quarters. Also new, fewer people will be required to make estimated tax payments. Now, they are required only when the tax owed after timely tax payments and credits is expected to be \$500 or more (\$250 for married/Registered Domestic Partners (RDP) filing separately). The prior threshold was \$200. To avoid penalties, the estimated payments for taxpayers with adjusted gross income of \$1 million or more must be at least 90 percent of the taxes owed.

預繳稅付款 - 從 2009 年開始, 第一和第二季度的預繳稅付款從百分之 25 增 到百分之 30。第三和第四季度下調到百分之 20。還有新的規定是,有少數的一些人將被要求進行支付預繳稅付款。現行的規定是,他們只被要求當在扣除按時付稅和抵免稅後之欠稅是在 \$500 之上時進行預繳稅付款, (已婚的或已註冊的家庭侶伴(RDP)分別申報者為\$250)。早先的界限是\$200。為了避免罰鍰, 調整後總收入為\$1 百萬或更多的納稅人必須繳納的預繳額至少要為欠稅額的百分之 90。

Electronic payment requirement - New law requires that individuals who make a 2009 estimated tax or extension payment larger than \$20,000, or with total 2009 tax liabilities of more than \$80,000, must make all future payments electronically.

電子付款必要條件 - 新的法規要求在 2009 年度繳納預繳稅款或延期申報付款額大於 2 萬元,或 2009 年度應繳稅額大於 8 萬元的個別納稅人必須以電子付款來支付所有未來的款項。

Free e-file Services
免費電子申報服務

ReadyReturn is FTB's completed tax return program where FTB completes the tax return for the taxpayer. It is based on information already collected from employers such as W-2s. **ReadyReturn** has been expanded to include more people this year. Nearly 1.9 million taxpayers who last year earned wages from a single employer, filed either as single or head of household, only took the standard deduction, claimed no more than five dependents, were renters, or can be claimed as a dependent are eligible.

“**ReadyReturn**”是加州稅務局(FTB)為納稅人完成的完整的申報程式。它是建立在從僱主已經收集到例如 W-2s 資料的基礎上。“**ReadyReturn**”今年被擴展到包括更多的民眾。去年差不多有 1 百 90 萬個薪資來源於單一雇主的納稅人可用單身或戶主的身分以標準扣除額、不超過 5 位被撫養人、是租賃者、或是可以被申報為被撫養者身份的人士便符合此資格。

CalFile is FTB's no-cost, direct to FTB, online filing program. It is available in both English and Spanish to more than 6.5 million taxpayers on FTB's website. **CalFile** accepts income of up to \$326,379, itemized deductions, and some tax credits.

“**CalFile**”是免付費、直接傳送到加州稅務局(FTB)的網上申報程式。它可供超過 6 百 50 萬個納稅人在 FTB 的網頁上以英語或西班牙語來使用。“**CalFile**”接受收入在最高 \$326,379、以分項提列扣除、和一些抵免稅項目的申報。

Check your My FTB Account - Check your **My FTB Account** on our website to get information such as your estimated tax payments, any balances due, state W-2 information, or FTB issued 1099 forms. Claiming the wrong amount of estimated tax payments is the top error made on returns.

檢查您的**我的 FTB 帳戶(My FTB Account)** - 您的資料例如預繳稅付款額、任何到期餘額、加州 W-2 或者是 FTB 發出的 1099 表單都可在我們的網站上**我的 FTB 帳戶(My FTB Account)**查得到, 在報稅表上最常犯的錯誤是填報不對的預繳稅付款 數額。

Pay taxes online - FTB's **Web Pay** allows taxpayers to authorize a payment from their bank account on a specific date to satisfy their return balance due or extension payment. Pay on or before April 15 to avoid penalties and interest. Taxpayers can also pay estimated tax or make any bill payments online. New this year, sign up for e-mail reminders of upcoming estimate payments due. For a fee, taxpayers can also pay their taxes with their American Express, Discover/NOVUS, MasterCard, and Visa cards. FTB also accepts payments made via Western Union.

在網上付稅 - 加州稅務局**Web Pay**(網上付款)可讓納稅人在特定的日子從其銀行帳戶支付欠稅或延期報稅付款。在4月15日或以前支付可避免罰款和利息。納稅人亦可在網上支付預繳稅款及結餘稅款。納稅人可登記接收今年新的行將到期預繳稅付款之電郵通知,納稅人亦可支付少量費用使用美國運通卡(American Express)、發現卡(Discover/Novus)、萬事達卡(Master Card)、或Visa Card支付。加州稅務局也接受通過西聯匯款(Western Union)所支付的款項。

Other Changes

其他變更

Designate a contact person on your tax form – You can now designate a third party contact person, such as your tax preparer or family member, by checking a box. This feature gives FTB permission to contact your designee to get information if needed to process your

return, discuss math errors and offsets, or provide the status of your refunds. It does not authorize the designee to receive any refund checks, or bind the taxpayers to anything.

為您的報稅表委任一個聯繫人 - 您能通過圈選表上空格來委任一個第三方的聯繫人,例如幫您報稅者或家庭成員.這個方法可允許加州稅務局在有需要時可以與您的被委任人聯繫而獲得資料來處理您的申報表、討論運算上的的誤差和抵銷、或者提供您的退款狀況. 您的被委任人是沒有接受任何退款支票的權利,或者在任何事務上約束納稅人的.

01.21.2009

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File 09-02
文件 09-02