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State of California  
**Franchise Tax Board**

## **Late changes to the federal Alternative Minimum Tax law (AMT Patch) do not impact state tax return filing**

Franchise Tax Board (FTB) systems and processes are ready to accept state tax returns starting on January 2, 2008.

You may have heard that late legislative changes to patch the federal Alternative Minimum Tax (AMT) law could push back the start of the federal tax filing season and delay the time it will take taxpayers to receive their refunds. California's AMT law is similar to the federal AMT but not dependent on federal calculations.

We expect many individuals who file simple tax returns and are owed state tax refunds will be able to file their California return early in the tax season as they normally would. E-file is still the fastest way for taxpayers to get their refund. Taxpayers should check with their software provider to see how they will handle their California return.

We are anticipating delays in the normal flow of state tax returns due to the fact that the filing of federal and state returns are typically tied closely together. We are adjusting our work plans accordingly to prevent service impacts on taxpayers and professionals with their state tax filing needs.

We will provide updates as the situation warrants.