

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California return if:

**Single, or head of household, and either of the following apply:**

- Gross income is more than \$14,845
- Adjusted gross income is more than \$11,876

**Married/RDP filing jointly and either of the following apply:**

- Gross income is more than \$29,690
- Adjusted gross income is more than \$23,752

**Qualifying widow(er) and either of the following apply:**

- Gross income is more than \$25,145
- Adjusted gross income is more than \$22,176

**Can be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction.

You cannot use Form 540 2EZ if your total wages, salaries, and tips are less than the following amounts based on your filing status:

Single ..... \$3,392

Married/RDP filing jointly, head of household,  
or qualifying widow(er) ..... \$7,084  
(the amounts above represent the standard deduction minus \$300)

Get Form 540A or Form 540 from our website at [ftb.ca.gov](http://ftb.ca.gov) or file online through **CalFile** or **e-file**.

See page 4 for Steps to Determine Filing Requirements.

## 2. How can I get help?

Throughout California, more than 1,500 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Participating locations are listed on our website from January 2 through April 15. Call the FTB at 800.852.5711 to find a location near you or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **vita** for more information.

## 3. When do I have to file?

File and pay by April 15, 2009, but if you can't file by that date, you get an automatic, paperless extension to file by October 15, 2009. Any tax due must be paid by April 15, 2009, to avoid penalties and interest. See form FTB 3519 on page 23. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540A, Form 540, or the Long or Short Form 540NR when you file your return.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

## 4. I don't have my W-2s. What do I do?

If all your Forms W-2 were not received by January 31, 2009, contact your employer. Only an employer issues or corrects a Form W-2. Wage and withholding information is available on MyFTB Account at [ftb.ca.gov](http://ftb.ca.gov). For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code 204 when instructed.

## 5. Is direct deposit safe and faster?

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 2, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. For the fastest refund file electronically and use direct deposit.

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

If you discover an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X online at [ftb.ca.gov](http://ftb.ca.gov) or call 800.338.0505 and enter code 908. You cannot e-file an amended return.

## 7. I owe tax, but don't have the money. What can I do?

If you cannot pay on or before the due date, you may request approval to make monthly installments. You may pay using Web Pay or a credit card. See page 9, for Web Pay and Credit Card information, or page 10, Request Monthly Installments.

## 8. How can I find out about the status of my refund?

Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **refund status** or call 800.338.0505.

## 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 10. 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 [ftb.ca.gov](http://ftb.ca.gov).

## 11. 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, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X to correct the California income tax return you already filed, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA CA 95741-1998

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 Automated Phone Service on page 14.