# Frequently Asked Questions

## (Go to our website at ftb.ca.gov for more frequently asked questions.)

### 1. What if I can't file by April 15, 2009, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2009, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals, on page 41. Mail it to the FTB with your payment by April 15, 2009, or pay on our website at **ftb.ca.gov**. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2009 (you must use Form 540A or Form 540).

### 2. I never received a Form W-2. What should I do?

204

If all of your Form(s) W-2 were not received by January 31, 2009, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, select "Personal Income Tax," then "Frequently Asked Questions," and enter code **204** when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. See "Where To Get Income Tax Forms and Publications" on page 7. For online wage and withhold information, go to our website at **ftb.ca.gov** and search for **myftb account**.

### 3. 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. Many military bases also provide this service for members of the U.S. Armed Forces. Go to our website at **ftb.ca.gov** and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

### 4. What do I do if I can't pay what I owe with my 2008 return?

Pay as much as possible when you file your return. If unable to pay your tax in full with your return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 15, 2009, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

949

To order this form, go to our website at **ftb.ca.gov** or by phone, call 800.338.0505, select "Personal Income Tax," then select "Forms and Publications," and enter code **949** when instructed.

610

For information on how to pay by credit card, go to our website at **ftb.ca.gov**, or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions," and enter code **610** when instructed.

### 5. How long will it take to get my refund?

112

If you e-file, you get the fastest possible refund. Your refund check is mailed within seven to ten calendar days (or if you request direct deposit, the refund posts to your checking or savings account within five to seven banking days) from the time the FTB receives your e-filed return. For more information about e-filing, go to our website at **ftb.ca.gov** or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions," and enter code **112** when instructed.

If you do not e-file your return, you will receive your refund check within six to eight weeks after you file your return. If you request direct deposit, the refund posts to your account within six to eight weeks after you file your return.

### 6. I expected my refund by now. How can I check on the status?

Go to our website at **ftb.ca.gov** and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your return.

You can also call our automated phone service. See page 67 for more information.

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

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

### 8. 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

or Fax the information to 916.843.2269.

If you have a question relating to the IRS audit adjustment call 916.845.4028 (not toll-free).

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 "Order Forms and Publications" on page 67.

File Form 540X only if the change affected your California tax liability.

### 9. How long should I keep my tax information?

Requests for information regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the return or four years from the file date of the return. (**Exception:** An extended statute of limitations period applies for California or federal tax returns related or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover items (i.e., net operating losses) or records needed to track deferred gains on a 1031 exchange.

### 10. I will be moving after I file my return. How do I notify the FTB of my new address?

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** or you may call 800. 852.5711, select "Personal Income Tax," then select option 6 to report a change of address.

After filing your return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California return.

### 11. Are all domestic partners required to file joint or separate returns under the new law?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.