Additional Information

Privacy Notice

The Franchise Tax Board (FTB) considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests:
We ask for return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility:
You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

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

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility:
California Revenue and Taxation Code Sections 18501 & 18621 require you to file a return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted, if you do not provide the information we ask for or you provide fraudulent information.

Information Disclosures:
As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the FTB money, we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of the FTB's Privacy Notice, get form FTB 1131.

Your Rights as a Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how to request written advice from the FTB on whether a particular transaction is taxable.

Innocent Joint Filer Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse/RDP omitted income or claimed false deductions or credits, (2) you are divorced, legally separated, terminated your registered domestic partnership, or no longer living with your spouse/RDP, **and** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Joint Filer – Relief From Paying California Income Taxes, at **ftb.ca.gov**, or by calling 916.845.7072, Monday - Friday between 8 a.m. and 5 p.m.

California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state sellers and is similar to the sales tax paid on purchases you make in California. If you have not already paid all use tax due to the State Board of Equalization, you must report and pay the use tax due on your state income tax return. See the information below and the instructions for line 25 of your income tax return.

In general, you must pay California use tax on purchases made from out of state (for example, by telephone, over the Internet, by mail, or in person) if:

- The seller does not collect California sales or use tax, and
- You use, give away, store, or consume the item in this state.

Example: You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax for the purchase.

Complete the Use Tax Worksheet on page 8 to calculate the amount due.

Extensions to file. Wait until you file your return to report your purchases subject to use tax and make your use tax payment.

Penalty. Failure to timely report and pay the use tax due may result in the assessment of penalties.

Changes in use tax reported. Do not file an Amended Income Tax Return to revise the use tax previously reported. If you have changes to the amount of use tax previously reported on the original tax return, contact the State Board of Equalization.

For assistance with your **use tax** questions, go to **boe.ca.gov** or call their Taxpayer Information Section at 800.400.7115, or TTY/TDD 800.735.2929. Income tax information is not available at this number.

Voting is Everybody's Business

You may register to vote if you meet all of these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to obtain a Voter Registration Card, call the Secretary of State's office voter hotline at 800.345.VOTE, or go to **sos.ca.gov**.

It's Your Right . . . Register and Vote.

Write to Us

If you write to us, be sure your letter includes your social security number or individual taxpayer identification number, and your daytime and evening telephone numbers. If you have a question about a notice that we sent to you, be sure to include a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

United States Census 2010

Census Day is April 1, 2010 – The 2010 Census is a count of everyone living in the United States. This count is mandated by the U.S. Constitution. You should receive your 2010 Census questionnaire in mid-March. The 2010 questionnaire is one of the shortest in history. It's just 10 questions and it takes about 10 minutes to complete.

Every year Californians pay taxes to the Federal government. Every decade Californians have an opportunity to receive money back from the Federal government through the census. Don't let California go undercounted.

For more information, visit **www.census.gov** and **www.californiacompletecount.org**.

California Complete Count
www.californiacompletecount.org