

# Tax Practitioner Guidelines for Computer-Prepared Returns

## Introduction

The Franchise Tax Board (FTB) has established these guidelines for tax practitioners who use personal computers to computer-prepare the following personal income tax returns, tax vouchers, and business entity tax vouchers filed on paper:

- Form 100-ES, Corporation Estimated Tax
- Form 540, California Resident Income Tax Return
- Form 540-ES, Estimated Tax for Individuals
- Form 540 2EZ, California Resident Income Tax Return
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return (Long and Short)
- Form 540-V, Payment Voucher for 540 Returns
- Form 540X, Amended Individual Income Tax Return
- Form 541-ES, Estimated Tax for Fiduciaries
- Form FTB 3519, Payment for Automatic Extension for Individuals
- Form FTB 3522, LLC Tax Voucher
- Form FTB 3536, Estimated Fees for LLCs
- Form FTB 3537, Payment for Automatic Extension for LLCs
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs
- Form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs
- Form FTB 3563, Payment for Automatic Extension for Fiduciaries
- Form FTB 3582, Payment Voucher for Individual e-filed Returns
- Form FTB 3586, Payment Voucher for Corps and Exempt Orgs e-filed Returns
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns
- Form FTB 3588, Payment Voucher for LLC e-filed Returns

This publication also provides information on:

- California's e-file Program. See page 9.
- Filing Business Entity returns, including paperless Schedules K-1 (565 or 568). See page 11.

If you prepare your clients' tax returns by hand, you must use the official forms as printed and distributed by the FTB or an FTB-approved substitute version.

By following these guidelines, you help accelerate processing and get your clients' refunds to them faster.

As a tax practitioner, you do not need approval from us to computer-prepare your clients' tax returns. However, make sure that the tax software you use produces FTB-approved forms. Ask your software provider for a copy of its FTB-approval letter for the form(s) you want to prepare.

If you use electronic software that allows you the ability to create tax forms that your clients will file with the FTB, they may need our approval first. Get FTB Pub. 1098, Part I, Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms, and form FTB 1096, Agreement to Comply with FTB Pub. 1098 Annual Requirements and Specifications, for more information.

To ensure you receive software updates and other information necessary to produce FTB-approved forms, register with your software provider, as necessary, upon receiving the product.

## What's New for 2012

### Anchor Marks (For all forms)

Three solid, black, square anchor marks were added to each side of the forms. The anchor marks are used for aligning and sizing documents during the scanning process.

### 2D Barcode

For the 2012 tax year, 2D barcodes will be available on software prepared Form 540 and certain attached forms and schedules. Tax preparation software companies have the option to develop either a 2D barcode Form 540 or a scannable Form 540 for tax year 2012. If the tax preparation software produces a 2D Barcode Form 540, the 2D barcodes will print on form FTB 3830, 2D Barcode Data Sheet. 2D barcodes may print on more than one form FTB 3830. When assembling the tax return for filing, place all form(s) FTB 3830 behind Form 540, side 3.

### Keying Symbol

A new keying symbol, vertical rectangle, will be used on the forms.

**Tax Rate Increase** – For taxable years beginning on or after January 1, 2012, the maximum personal income tax rate increased to 12.3%.

### Legislative Update

For information regarding legislation changes, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **legislation**.

### Processing Changes for Withholding Forms and Payments

We implemented new processing changes for withholding forms and payments. These new changes ensure fast, accurate processing of withholding forms and payments. You must use updated forms and procedures to report and pay amounts you have withheld from California source income. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **withholding forms and payments**.

### Titles Changed

The following **2012** form has a name/title change:

- Form FTB 3540, Carryover and Recapture Summary

### New Forms

- Form FTB 3811, Donated Fresh Fruits or Vegetables Credit
- Form FTB 3830, 2D Barcode Data Sheet

### Obsolete Forms

- Form FTB 3501, Employer Child Care Program Contribution Credit
- Form FTB 3565, Small Business Stock Questionnaire

### Support of the Scannable Format in Forms and Payment Forms

FTB supports the use of the following forms and payment forms in a scannable format:

Scannable Form 540	Scannable voucher FTB 3537
Scannable voucher Form 100-ES	Scannable voucher FTB 3538
Scannable voucher Form 540-ES	Scannable voucher FTB 3539
Scannable voucher Form 540-V	Scannable voucher FTB 3563
Scannable voucher Form 541-ES	Scannable voucher FTB 3582
Scannable voucher FTB 3519	Scannable voucher FTB 3586
Scannable voucher FTB 3522	Scannable voucher FTB 3587
Scannable voucher FTB 3536	Scannable voucher FTB 3588

In an effort to expedite processing, reduce costs, and minimize manual intervention, we request that software companies no longer produce or support these forms in a format other than scannable.

### Format Changes

#### Form 100

- Side 1, Entity information section - replaced the shaded box with a new field titled "California Secretary of State file number".

- Side 1, Schedule Q, Question A2 was deleted.
- Side 2, Schedule Q, Question J was changed.

**Form 100S**

- Side 1, Entity information section - replaced the shaded box with a new field titled “California Secretary of State file number”.
- Side 1, Schedule Q, Question A2 was deleted.
- Side 2, Schedule Q, Question B was changed.

**Form 100-ES**

- Inserted new field titled “California Secretary of State (SOS) file number” between FEIN and Contact Telephone Number.

**Form 100W**

- Side 1, Entity information section - replaced the shaded box with a new field titled “California Secretary of State file number”.
- Side 1, Schedule Q, Question A2 was deleted.
- Side 2, Schedule Q, Question J was changed.

**Form 109**

- Side 1, Questions A and B moved below entity information section.
- Side 1, Questions H and J added keying symbol before the yes/no check boxes.
- Side 1 added new Question L  
“Is this a Hospital? . . . . .  Yes  No”

**Form 199**

- Side 2, Part II changed “\$25,000” to “\$50,000”.

**Form 540**

- Side 1, line 10 added dependent block with fields for first name, last name, and relationship.
- Side 2, line 36 was deleted. The carryover amount from Side 1 is no longer needed.
- Side 2, line 48 changed to “Subtract line 47 from line 35”.
- Added new keying symbol to lines 9, 10, 11, 13, 19, 32, 33, 35, 43, 44, 47, 48, 75, 91, and 94.

**Form 540A**

- Form increased from 2 sides to 3 sides.
- Side 1, line 10 added dependent block with fields for first name, last name, and relationship.
- Side 2, line 70 was deleted. The carryover amount from Side 1 is no longer needed.
- Side 2, line 48 changed to “Tax due. If line 75 is less than line 64, subtract line 75 from line 64”.
- Added new keying symbol to lines 9, 10, 14a-f, 19, 31, 32, 47, 91, and 94.

**Form 540 2EZ**

- Side 1, line 8 added dependent block with fields for first name, last name, and relationship.
- Added new keying symbol to lines 14, 15, 17, 18, 20, and 24.

**Form 540NR Long**

- Side 1, line 10 added dependent block with fields for first name, last name, and relationship.
- Side 2, line 49 was deleted. The carryover amount from Side 1 is no longer needed.
- Side 2, line 63 changed to “Subtract line 62 from line 42”.
- Added new keying symbol to lines 9, 10, 19, 36, 37, 38, 39, 40, 58, 59, 62, 63, 85, 101, and 104.

**Form 540NR Short**

- Form increased from 2 sides to 3 sides.
- Side 1, line 10 added dependent block with fields for first name, last name, and relationship.
- Side 2, line 50 was deleted. The carryover amount from Side 1 is no longer needed.
- Side 2, line 74 changed to “Subtract line 61 from line 42”.
- Added new keying symbol to lines 10, 19, 34, 36, 37, 38, 39, and 104.

**Form 540X**

- Side 2, Part 1 deleted line references to Long and Short Form 540NR.

**Form 541**

- Side 2, Schedule A, line 5 changed to “Charitable Deduction. Add line 3 and line 4. Enter here and on Side 1, line 13”.
- Side 2, Schedule A, lines 6 and 7 were deleted.
- Side 3, Schedule B, line 4 delete references to R&TC Section 18152.5.

**Form 565**

- Side 2, Question T was changed.
- Side 2, Question FF was deleted.

**Form 568**

- Side 2, Question O was changed.
- Side 2, Question FF was deleted.

**Form 570**

- Side 1, Part II removed hard coded zeros on all amounts.

**Form 587**

- Part IV, added new line for “Back up withholding threshold amount”.

**Form 588**

- Side 2, removed one Payee Information box.

**Form 589**

- Part IV removed hard coded zeros on all amounts.
- Part IV changed keying symbols from circles to squares.

**Form 592**

- Side 1, Part II removed hard coded zeros on all amounts.
- Side 1, Part II changed keying symbols from circles to squares.
- Side 2 removed one Payee Information box.

**Form 592-A**

- Removed hard coded zeros from amount of payment.

**Form 592-B**

- Part IV removed hard coded zeros on all amounts.
- Part IV, line 1 and line 2 added keying symbols.

**Form 592F**

- Side 1, Part II removed hard coded zeros on all amounts.
- Side 1, Part II changed keying symbols from circles to squares.

**Form 592-V**

- Removed hard coded zeros from amount of payment.

**Form 593**

- Part II, line 5 removed hard coded zeros.

**Form 593-I**

- Part III added four new entry fields the installment agreement.

**Form 593-V**

- Removed hard coded zeros from amount of payment.

**Form 3500**

- Side 1, Part II added new Question 1 and renumbered subsequent questions.
- Side 11, Section D, Question 1 added three more check box items for additional types of organizations.

**Form FTB 3500A**

- Part I - added a new check box for “Credit counseling organizations”.

**Form FTB 3539**

- Added new field for “California Secretary of State file number”.

**Form FTB 3540**

- Change title to “Credit Carryover and Recapture Summary”.
- Added new Part II for credit recapture.

**Form FTB 3541**

- Side 1, Part I, line 5 removed shading.
- Side 1, Part I, line 6 changed to “Add line 1a, line 2, line 3, line 4, and line 5”.
- Side 2, Part IV, line 14 changed to “Add line 1a and line 2 from Side1, Part I”.

### Form FTB 3586

- Added new field for “California Secretary of State file number”.

### Form FTB 3805V

- Side 1, Part I, Section A, line 18 removed references to R&TC Section 18152.5 exclusion.
- Side 1, Part I, Section A, lines 19 and 20 were deleted and subsequent lines renumbered.
- Side 2, Section B, Line 18 removed references to R&TC Section 18152.5 exclusion.
- Side 2, Section B, lines 19 and 20 were deleted and subsequent lines renumbered.

### Form FTB 3834

- Side 1, Part I, column 1 renamed to “Filing Year”.
- Side 1, Part I, column 2 and column 3 renamed to “Redetermination Years”.
- Side 1, Part I, column 1, lines 5 to 8 added shading.
- Side 1, Part I, column 4, line 2m removed shading.

### Form FTB 5805F

- Part I, line 8b and line 8c were deleted.

### Schedule D (540)

- Line 1a was renumbered to line 1.
- Line 1 added 20 additional entry lines for data.
- Line 1b was deleted.
- Line 4 and line 5 removed the reference to line 1b and changed the reference from line 1a to line 1.
- New keying symbol added to all lines of the form.

### Schedule D (540NR)

- Line 1a was renumbered to line 1.
- Line 1 added 20 additional entry lines for data.
- Line 1b was deleted.
- Line 4 and line 5 removed the reference to line 1b and changed the reference from line 1a to line 1.
- New keying symbol added to all lines of the form.

### Schedule D-1

- New keying symbol added to all lines of the form.

### Schedule P (540)

- Side 1, Part I, line 13i renamed to “Research and experimental”.
- Side 1, Part I, line 13j renamed to “Pollution control facilities”.
- New keying symbol added to most lines of the form.

### Schedule P (540NR)

- Side 1, Part I, line 13i renamed to “Research and experimental”.
- Side 1, Part I, line 13j renamed to “Pollution control facilities”.
- Side 2, Part II, line 29o renamed to “Pollution control facilities”.
- Side 2, Part II, line 29p renamed to “Research and experimental”.
- New keying symbol added to most lines on the form.

### Schedule W-2

- Keying symbols added to all lines on the form.

## Voluntary Contributions

Please note the following information regarding the voluntary contributions:

### Repealed Voluntary Contribution Funds

- Code 415 Arts Council Fund
- Code 416 California Police Activities League (CALPAL) Fund
- Code 417 California Veterans Homes Fund
- Code 418 Safely Surrendered Baby Fund

### New Voluntary Contribution Funds

- Code 420 California YMCA Youth and Government Fund
- Code 421 California Youth Leadership Fund
- Code 422 School Supplies for Homeless Children Fund
- Code 423 State Parks Protection Fund/Park Pass Purchase

## Important Reminders

- The PACARRP “RP” Area is configured differently and, when applicable, based on your input, the software you use will print these codes to designate special processing:

U = Military

9 = Disaster

D = Taxpayer deceased

C = Spouse/RDP deceased

See the special instructions for “Disaster and Military Designations on Scannable 540” on this page.

- Taxpayers may request Direct Deposit of their refund to two separate bank accounts on all personal income tax returns.

## “Amount of Payment” – Exception for all Estimate Payment Forms

To better meet taxpayers’ expectations and enable us to optimize efficient processing of scannable estimate payment forms (Forms 100-ES, 540-ES, and 541-ES), we allow software programs to leave the taxpayer’s “Amount of payment” dollar amount blank. This provides a solution for your clients who determine their estimate payment amount at a later date allowing them to enter the payment amount by hand.

To help ensure accurate processing of your clients’ payments, use the current year’s payment forms when paying current year tax liabilities.

## California Secretary of State (SOS) File No.

- The SOS file no. is **always** numeric and **must** begin with a “19” or “20.” (The “19” and “20” represents the first two digits of the year the file number was assigned to the taxpayer by the SOS.) (e.g., “200412345678”)
- The SOS file no. should be 12 digits long.
- If the SOS file no. is not available to you, the software you use will zero fill the SOS File No. field. (e.g., 000000000000)

## Use of Hyphens in Street Address Field

Hyphens can only be used in the street address field for all personal income tax, business income tax forms, payment forms, and vouchers (scannable and substitute versions).

## Disaster and Military Designations on Scannable Form 540 and Substitute Computer-Generated Forms 540, 540 2EZ, Long and Short 540NR, and 540X

We continue to enlist the support from preparers to identify their clients with a disaster or military special processing requirement. In addition to instructions to “write the disaster or military special circumstance, in red ink, in the top margin on Side 1,” of scannable Form 540, and substitute computer-generated Forms 540, 540 2EZ, Long and Short 540NR, and 540X, the tax software you use will print code “9” (Disaster) and code “U” (Military) in the PACARRP area’s “RP” box. (Check with your software provider to see if they support this option.)

### Disasters

Taxpayers affected by certain disasters are legislatively granted additional time to file tax returns and make tax payments, including estimated tax payments (Internal Revenue Code Section 7508A/ California Revenue and Taxation Code Section 18572). We **do** abate interest and any late filing or late payment penalties during the extension period.

Please ensure the following information is written in red ink in the top margin of your clients’ California tax return:

- Disaster – enter the specific name of the disaster (e.g., “DISASTER – Severe Winds 2011”).

Although the disaster code in the PACARRP area's "RP" box will tell us the taxpayer was affected by some disaster, we also need the **specific disaster identified in red ink** in the top margin of the return. With this specific information, we can process the return quickly with the correct extension, if an extension was granted, and adjust interest and penalties as needed.

For more details about how to claim a state tax disaster loss deduction for your clients, get FTB Pub. 1034, Disaster Loss How to Claim a State Tax Deduction.

### **Military – Combat Zone/Overseas**

**Combat Zone** – Service members of the Armed Forces (including National Guard and reservists called to active duty) and civilians acting under the direction of the Armed Forces in support of those forces, are allowed an extension of 180 days after leaving a combat zone or qualified hazardous duty area (QHDA) for filing returns and paying taxes without interest or penalties. In addition to the 180 days, they are allowed an additional extension of up to 107 days (the number of days they were in a combat zone or QHDA during the filing season).

We need the following information **written in red ink** in the top margin of the return:

- Combat Zone
- Location or area served: \_\_\_\_\_
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

**Military Overseas** – Service members of the Armed Forces (including National Guard and reservists called to active duty) and Merchant Marines working beyond the boundaries of the United States, are allowed an extension of 180 days after returning from overseas for filing returns and paying tax without interest or penalties.

We need the following information **written in red ink** in the top margin of the return:

- Military Overseas
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

### **The FTB Conforms with IRS Notices 2004-54 and 2007-79**

We will accept the same alternative forms of signature as described in IRS Notices 2004-54 and 2007-79. Specifically, it permits income tax return preparers to sign original returns, as well as e-file authorizations such as forms FTB 8453, FTB 8454, and FTB 8879, by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (preparer tax identification number), and phone number.

### **To Verify Personal Income Tax Estimate Payments**

A significant number of personal income tax returns fall out during processing because taxpayers claim the wrong amount of estimate payment. Confirming personal income tax estimate payments first will resolve many issues where your clients claim amounts or payments that we don't have on record. This could

reduce the number of notices your clients receive in connection with claiming the wrong amount of payments.

How can you help? Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **myftb account** to view:

- Estimated tax payments
- Recent payments applied to a balance due
- The total current balance due
- A summary of each balance due tax year on the account
- Amnesty balance after applying for amnesty
- FTB-issued 1099G and 1099-INT information
- Wage and withholding information

To complete one of the requests listed above for your client, tax professionals will need to register with a valid email address, your social security number, and one of the following identification numbers:

- Preparer tax identification number (PTIN )
- Electronic filer identification number (EFIN)
- California Tax Education Council (CTEC) number
- California Certified Public Accountant (CPA) number
- Enrolled agents: Use your PTIN or EFIN.

To view a client's account, tax professionals should have their client's permission and must provide the following information from the client's tax return:

- Client's social security number
- Client's last name
- Year of the tax return
- Filing status used on the tax return
- California AGI on the tax return

To ensure the security of taxpayer information, **be sure to use the log off button to exit** the "MyFTB Account." For information about your client's federal income tax account, please contact the IRS at 800.829.1040.

## **Envelope Guidelines**

Please use these guidelines if you provide pre-printed envelopes or labels to customers for delivery to the FTB. Doing so will expedite processing and reduce processing problems.

- Use white envelopes only – **no colored envelopes**, please. (Tax practitioners may use their current supply of colored envelopes as long as they have the correct ZIP +4 on them, before changing over to white envelopes.)
- Use sans serif fonts.
- Ensure envelopes you use contain the correct address and ZIP +4 extension.

Check with your envelope supplier to make sure your supply of envelopes have current year FTB returned mail addresses in sans serif font, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **contact us**.

## **What is Needed to Computer-Prepare California Tax Forms**

Tax practitioners must produce computer-prepared forms using:

- Software that produces FTB-approved forms
- Personal computer hardware required by the software to produce FTB-approved forms (i.e., printer fonts, etc.)
- Good quality, white, standard, stock machine paper (8 1/2 x 11 at minimum 20 lb. weight)
- Black ink
- Software user manuals that include instructions for correctly producing FTB-approved forms

In addition, reading your software provider's user manual (and ALL "**Read Me's**," etc.) will help ensure you have the necessary hardware and printer fonts to correctly produce FTB-approved forms. **Note: "Read Me's"** are a great resource tool to learn about enhancements or revisions made to the software you use.

## All printing must be:

- Laser or ink jet
- Courier 12-point, or standard print font (no bold font)
- Alpha characters must be in upper case
- Original printed output (no corrections or photocopies accepted)
- On one side of the paper (scannable forms only; see list on page 1)

## General Information About Scannable Form 540

(A graphic of this form is shown on page 13.)

We use an automated processing system to capture information from scannable Form 540, rather than having the information entered manually by key data operators.

Scannable Form 540 **must** have a scannable band (scanband) area that contains the taxpayer's tax data. The scanband directly follows the taxpayer's entity area (Name and Address) on Side 1. The two and three-digit field numbers in the scanband correspond to the line numbers, direct deposit, and practitioner areas found on sides 1, 2, and 3. Even though the tax data will print in the scanband and the conventional area of the form, we "capture" only the tax data in the scanband. Monetary amounts in the scanband **must** be whole dollars only, without decimal points or other punctuation. The rest of scannable Form 540 is like the official form.

To ensure the integrity of the scanband data, if **any** corrections are made, you must reprint the entire scannable Form 540 tax return before your client (or you) mail it to the FTB.

We will capture the tax practitioner's identification number, i.e., federal employer identification number (FEIN), and the preparer's tax identification number (PTIN) from all personal and business entity (corporation, partnership, limited liability company) income tax returns.

## Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Personal Income Tax Returns (scannable Form 540 and substitute Forms 540, 540 2EZ, Long and Short 540NR, and 540X)

Taxpayer entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information such as:

- Spouse/RDP name
- Executor/guardian name
- Apartment number and/or letter
- Private mailbox (for the "PMB" to print) and PMB number (or letter)
- Deceased date of taxpayer or taxpayer's spouse/RDP, if any
- Date of Birth for taxpayer and spouse/RDP, if any
- Prior name, if any

It is critical that you enter the taxpayer entity information correctly. This will help us to accurately process your clients' tax returns, and help ensure that your clients' refund checks print with the correct name(s) and address. Your clients' entity information should print like the examples shown under "Taxpayer Entity Information Examples" shown on page 6.

## Personal Income Taxpayer Name and Address Entry Instructions

Use these instructions when you enter your client's name and address information. It will help reduce processing time and help ensure that refund checks are mailed to the correct name(s) and address.

- Alpha characters **must** be in upper case, Courier, 12-point font.

- Other than the hyphen (–) and slash (/), use no punctuation or symbols in the Street Address field.  
See *Taxpayer Entity Information Examples*: JORDAN A TAXPAYER and AUSTIN M TEXAN on page 6.
- **Do not** use commas or periods to separate address information.
- **Do not** space or use punctuation in the Name Control (first four letters of the taxpayer's last name) field.

<b>Example:</b> McPeak	Enter: MCPE
O'Toole	Enter: OTOO
De Martino	Enter: DEMA
Lee	Enter: LEE
Lee-Smith	Enter: LEES

Form 541-ES and form FTB 3563: Name control is the first four letters of the estate's or trust's proper name and follows the estate's or trust's FEIN.

- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never use a space in name field(s). **Exception:** Use one space for JR, SR, II, etc. following the last name.

<b>Example:</b> First Name: JoAnne	Enter: JOANNE
Last Name: Von Wodtke	Enter: VONWODTKE
Last Name: Lee-Smith	Enter: LEESMITH
Last Name: Rush, Sr.	Enter: RUSH SR

See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER and KAITLYNN G TAXPAYER on page 6.

Enter last name of taxpayer and/or spouse/RDP, if different from the last name used on last year's return, in the Prior Name fields. (Example: Marriage or registered domestic partner in the current tax year changes spouse's/RDP's maiden name.)

See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER and KAITLYNN G TAXPAYER on page 6.

- The taxpayer and spouse/RDP SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a "ITIN," it should be entered in the SSN field.

Form 541-ES and form FTB 3563: The FEIN must be 10 digits (includes "-"). Enter "00-0000000" if the fiduciary has applied for or does not have a FEIN.

- Enter Principal Business Activity (PBA) code, if applicable, (scannable Form 540 and Long Form 540NR only). Otherwise, leave this field blank.

See *Taxpayer Entity Information Example*: SARAH E. LEE on page 6.

- Enter deceased date of death for taxpayer or spouse/RDP, if any, in appropriate field. Format is MM-DD-YY. No punctuation other than the "-".

See *Taxpayer Entity Information Example*: ROBERT J SMITH on page 6.

- Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations**" on page 6.
- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, or UN, as applicable.

See *Taxpayer Entity Information Example*: MICKEY J BEEHAPPY and LYNN S BEEHAPPY on page 6.

- Additional Address field is a supplemental field used only for: "in care of" name and additional address information. Other than slash(/) use no punctuation or symbols in this field.

See *Taxpayer Entity Information Example: AUSTIN M TEXAN* on this page.

- Military "APO" or "FPO" addresses:
  - Enter "APO" or "FPO" in the first three positions of the City field.
  - **Do not** enter the name of the city for "APO" and "FPO" addresses.
  - Enter two-character alpha state code in the State field:

City field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699

See *Taxpayer Entity Information Example: ELIJAH M MISSION* on this page.

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See "**State or U.S. Possessions**" on this page.
- If using a foreign address, enter the country beginning in the City field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Date of Birth for taxpayer and spouse/RDP, if any.

See *Taxpayer Entity Information Example: JORDAN A TAXPAYER and KAITLYNN G TAXPAYER* on this page.

- Apply these guidelines, then truncate if the information exceeds the field length.

### Taxpayer Entity Information Examples:

111-11-1111 LEE 12 PBA 123456  
SARAH E LEE

1234 STATE ST

CROWN CA 12345

111-11-1111 TAXP 222-22-2222 12  
JORDAN A TAXPAYER  
KAITLYNN G TAXPAYER SINGLENFREE

12345½ SHORT ST  
ANYPLACE CA 12345 06-13-1948 02-04-1957

111-11-1111 TEXA 12  
AUSTIN M TEXAN

HOMESTYLE NURSING HOME  
1234 BEAUTIFUL DR-21  
WELCOME CA 54321

111-11-1111 BEEH 222-22-2222 12  
MICKEY J BEEHAPPY  
LYNN S BEEHAPPY

9876 LONGNAME WY STE 141 PMB 263  
WALLACE CA 12345-6789

111-11-1111 SMIT 12  
ROBERT J SMITH 03-12-12  
KIMBERLY SMITH  
3452 BUSY DR UN 5

BORDERTOWN CA 12345

111-11-1111 MISS 12  
ELIJAH M MISSION

PO BOX 888  
APO AE 09876

If there is no spouse/RDP name, taxpayer or spouse/RDP prior last name, additional address, etc., the tax software you use will leave these areas blank.

### Standard Abbreviations

AIR FORCE BASE	AFB	PARKWAY	PKY
APARTMENT	APT	PLACE	PL
AVENUE	AV	PLAZA	PLZ
BOULEVARD	BL	POINT	PT
BUILDING	BLDG	POST OFFICE BOX	PO BX
CAUSEWAY	CSWY	ROAD	RD
CENTER	CTR	ROOM	RM
CIRCLE	CIR	SAN/SANTO	SN
COURT	CT	SOUTH *	S
CROSSING	XING	SOUTHEAST *	SE
DEPARTMENT	DEPT	SOUTHWEST *	SW
DRIVE	DR	SPACE	SP
EAST *	E	SQUARE	SQ
EXPRESSWAY	EXPY	STREET	ST
FLOOR	FL	SUITE	STE
FREEWAY	FWY	TERRACE	TER
HIGHWAY	HWY	TRACK	TRAK
LANE	LN	UNIT	UN
LOOP	LP	WALK	WK
NORTH *	N	WALKWAY	WKWY
NORTHEAST *	NE	WAY	WY
NORTHWEST *	NW	WEST *	W
NUMBER	NO		

**Never use mixed upper/lower case or # sign.**

\*Abbreviate only when used as a direction.

### State and U.S. Possessions Abbreviations

Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
American Samoa	AS	Nevada	NV
Arizona	AZ	New Hampshire	NH
Arkansas	AR	New Jersey	NJ
California	CA	New Mexico	NM
Colorado	CO	New York	NY
Connecticut	CT	North Carolina	NC
Delaware	DE	North Dakota	ND
Dist Columbia	DC	Northern Mariana Islands	MP
Federated States of Micronesia	FM	Ohio	OH
Florida	FL	Oklahoma	OK
Georgia	GA	Oregon	OR
Guam	GU	Palau	PW
Hawaii	HI	Pennsylvania	PA
Idaho	ID	Puerto Rico	PR
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Marshall Islands	MH	Virgin Islands	VI
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

### Miscellaneous Information

#### Tax Preparer Identification Number: Paid Preparer Information.

Effective January 1, 2011, the IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided.

#### Direct Deposit of Refund (DDR)

DDR is available to your clients who file their personal income tax return Forms 540, 540 2EZ, Long 540NR, and Short 540NR

electronically or on paper and to your business entity clients who file Forms 100, 100W, 100S, and 109. When your clients select this option, be sure to complete **ALL DDR fields** in the "Direct Deposit of Refund" area Side 2 on Form 540 2EZ; Side 3 on Forms 540, Long 540NR, and Short 540 NR; and Side 1 on Forms 100, 100W, 100S, and 109.

**Mandatory Electronic Payments** – Your personal income tax clients are required to remit their payments electronically if they make an estimate or extension payment exceeding \$20,000 or if the total tax liability shown on their original tax return exceeds \$80,000 for any taxable year that begins on or after January 1, 2009. Once your clients meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. Individuals that do not send the payment electronically will be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file return, or their credit card. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory epay**.

**Payment Options**

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Your clients can enjoy the convenience of online bill payment with Web Pay. This secure service lets them pay the current amount owed and schedule future payments, such as estimated tax, up to one year in advance. They select the amount to pay and when to pay it. We deduct the payment from their bank account on the date selected. Your client's social security number or ITIN, bank account and routing number is needed to use this service. For more information go to [ftb.ca.gov](http://ftb.ca.gov) and search for **web pay**.

Business entity income tax clients can make payments electronically at the FTB website with Web Pay. After a one-time online registration, your business entity clients can make an immediate payment or schedule payments up to a year in advance. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **web pay**.

- **Credit Card** – Whether your clients e-file or file by mail, they may use their Discover, MasterCard, Visa, or American Express to pay their tax (tax return balance, extension payment, estimated tax payment, or tax due with bill notice). They can make payments online or by phone. For more information about fees, etc., call 800.272.9829, or visit [officialpayments.com](http://officialpayments.com).
- **Check or Money Order** – Using the current year's form to make a current year payment, your clients should:
  1. Make a check or money order payable to the "Franchise Tax Board."
 

Using black or blue ink, make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
  2. Write their tax ID number (SSN or ITIN, FEIN, CA corp. no., or CA SOS file no.), tax form, and tax year on the check or money order.
  3. Mail the payment to the correct address. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **contact us**.

**What are Keying Symbols?**

Keying symbols are important. Although we process most personal income tax returns through our automated imaging system, there are times when certain returns require manual intervention by us.

Keying symbols are shown on all computer-prepared tax returns, including the conventional areas on sides 2, and 3 of scannable

Form 540. They will print to the left of specified tax data line numbers. They reduce time and guide key data operators to enter the correct tax return information.

Exact placement, shape, and size of keying symbols that will be present on the 2012 personal and business income tax returns is shown below in the snapshot of a 2012 Form 540.

Before you give your clients their tax returns to file, please verify that these symbols are present. If they are not present, please read your software company's user manual to make sure you have the minimum hardware and printer fonts necessary to print FTB-approved forms. If you cannot determine why the keying symbols do not print correctly, contact your software provider's technical support staff.

○ FTB 3803. ....	● 31	00
169,730, (see page 10) . . . . .	■ 32	00
.....	■ 33	00
.....	● 34	00
.....	■ 35	00
and amount. ....	▶ 43	00
and amount. ....	▶ 44	00
.....	● 45	00
.....	● 46	00

**Fiscal Year Filers**

If any of your clients file their personal income tax return on a fiscal year basis, the tax software you use must accommodate their needs. Not all tax software products support the filing of fiscal year personal income tax returns. As a result, you may need to complete the tax returns for your fiscal year clients by hand.

Always remember to enter the fiscal year date as the filing date for your fiscal year clients; otherwise, we will process the tax return as a calendar year tax return. When this happens, the tax return most likely will appear to be delinquent in some way. As a result, your fiscal year clients could receive a delinquent or late payment of tax penalty or an underpayment of estimated tax penalty and may be assessed interest.

Contact your software provider and confirm the tax software you use supports fiscal year filing for personal income tax filers.

**Prior Year and Amended Returns**

**Do not** use 2012 software to file a prior year tax return. File current year forms for current year tax liabilities. (e.g., Use the 2013 Form 540-ES to make 2013 estimate tax payments.)

Amend personal income tax Forms 540, 540 2EZ, and Long or Short 540NR by completing Form 540X, Amended Individual Income Tax Return. When amending Long or Short Form 540NR, you **must** also attach a revised Long or Short Form 540NR to Form 540X.

Amend corporate income tax Forms 100, 100S, and 100W by completing Form 100X, Amended Corporation Franchise or Income Tax Return.

Amend partnership and limited liability company (LLC) Forms 565 and 568 by completing a new Form 565 or 568. Check the box marked "Amended return" on side 1 of each form. For more information on how to file amended partnership and LLC returns get the Form 565 or Form 568 tax booklet.

**Payment Forms**

There are several types of scannable payment forms:

- Form 100-ES, Corporation Estimated Tax, is used by business entities to figure and pay the business entity's estimated tax.
- Form 540-ES, Estimated Tax for Individuals, is used by individual taxpayers to figure and pay their estimated tax.

- Form 540-V, Payment Voucher for 540 Returns, is used **only** if individual taxpayers file a computer-generated Form 540, California Resident Income Tax Return, and have a balance due. **If no balance is due, do not complete or mail this form.**
- Form 541-ES, Estimated Tax for Fiduciaries, is used to figure and pay estimated tax for an estate or trust.
- Form FTB 3519, Payment for Automatic Extension for Individuals, is used **only** if individual taxpayers cannot file their 2012 tax return by April 15, 2013, and tax is due.
- Form FTB 3522, LLC Tax Voucher, is used to pay the annual LLC Tax of \$800 by the 15th day of the 4th month **after the beginning** of the taxable year.
- Form FTB 3536, Estimated Fee for LLCs, is used by limited liability companies (LLCs) to estimate and pay the LLC fee by the 15th day of the 6th month **after the beginning** of the taxable year.
- Form FTB 3537, Payment for Automatic Extension for LLCs, is used **only** if a limited liability company owes tax or fees for 2012 and is unable to file Form 568, Limited Liability Company Return of Income, by the original due date. Also see form FTB 3536 for more information.
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs, is used **only** if a partnership owes tax for 2012 and is unable to file Form 565, Partnership Return of Income, by the original due date, and tax is due.
- Form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs, is used **only** if a corporation or exempt organization owes tax for 2012 and is unable to file its return by the original due date, and tax is due.
- Form FTB 3563 (541), Payment for Automatic Extension for Fiduciaries, is used **only** if an estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the original due date, and tax is due.
- Form FTB 3582 (e-file), Payment Voucher for Individual e-filed Returns, is used **only** when a taxpayer electronically files their tax return and there is a balance due.
- Form FTB 3586 (e-file), Payment Voucher for Corps and Exempt Orgs e-filed Returns, is used **only** when a corporation electronically files its tax return, and there is a balance due.
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns, is used **only** when a partnership electronically files its Form 565 tax return and there is a balance due.
- Form FTB 3588, Payment Voucher for LLC e-filed Returns, is used **only** when a limited liability company electronically files its Form 568 tax return and there is a balance due.

**Do not** use any of the forms shown above to make installment payments for your clients that owe tax. Only we can set up an installment agreement plan for your clients. Get form FTB 3567, Installment Agreement Request, for information on how to request an installment agreement plan for your clients. For more information or to download forms to request an installment agreement, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement request**.

**Remind your clients NOT to mail any payment form, listed above to the FTB if the "Amount of payment" is zero (0).**

## FTB Taxpayer Signature and Authentication Policy

Our policy is to ensure proper authentication of the information provided to us by taxpayers. The level of authentication needed on specific documents depends on several factors, including how we use the information. To help you determine whether or not we will accept photocopies or facsimiles of a taxpayer's signature, we have categorized the level of signature authentication required into three groups. The category and its number (C1, C2, or C3) will print after the form number on each tax form. The three categories are:

- Category 1 (C1) Original authentication required; facsimiles acceptable only if original is subsequently provided.
- Category 2 (C2) Copy of signature is sufficient proof that original was signed; photocopy or facsimile is acceptable.
- Category 3 (C3) No authentication required.

## Additional Credit Names, Codes, and Acronym Names

The tax software you use should include the credit acronym and code number for each additional credit shown below. See "Claiming Additional Credits on Personal and Business Entity Tax Returns (Forms 100, 100S, 100W, 540, and Long Form 540NR)," on page 9.

Credit Name	Code	Acronym	PIT*	CT*
California Motion Picture and Television Production	223	MOVIETVPROD	X	X
Child Adoption	197	CHILD ADOPT	X	
Child and Dependent Care Expenses	232	CHILDEP EXP	X	
Community Development Financial Institution Investments	209	CDFI INVEST	X	X
Dependent Parent	173	DEP PARENT	X	
Disabled Access for Eligible Small Businesses	205	DSABL ACCESS	X	X
Donated Agricultural Products Transportation	204	DONATE AGTRN	X	X
Donated Fresh Fruits or Vegetables	224	DONATE FRESH	X	X
Enhanced Oil Recovery	203	ENHNC OILREC	X	X
Enterprise Zone Employee	169	E/Z EMPL	X	
Enterprise Zone Hiring & Sales or Use Tax	176	E/Z HIRE/USE	X	X
Environmental Tax	218	ENVRNMNTL TAX	X	X
First Time Buyer	222	1ST TM HMBYR	X	
Joint Custody Head of Household	170	JT CSTDY HOH	X	
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax	198	LAMBRA HR/US	X	X
Low-Income Housing	172	LOW-INC HOUS	X	X
Manufacturing Enhancement Area (MEA) Hiring	211	MEA HIRE	X	X
Natural Heritage Preservation Tax	213	HERITAGE	X	X
2010 New Home	221	10NEWHOME	X	
New Jobs	220	NEWJOBS	X	X
Nonrefundable Renter's	NONE	NONE	X	
Other State Tax	187	OTHER STATE	X	
Prior Year Alternative Minimum Tax	188	PRIOR YR AMT	X	X
Prison Inmate Labor	162	INMATE LABOR	X	X
Research	183	RESEARCH	X	X
Senior Head of Household	163	SR HOH	X	
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	210	TTA HIRE/USE	X	X



**Repealed Credits  
with Carryover  
Provisions**

	<b>Code</b>	<b>Acronym</b>	<b>PIT*</b>	<b>CT*</b>
Agricultural Products	175	AGRI PRODUCT	X	X
Commercial Solar Electric System	196	COMSLR EL CO	X	X
Commercial Solar Energy	181	COM SLR NRG	X	X
Contribution of Computer Software	202	CTB COMPSOFT		X
Employee Ridesharing: Employee Vanpool Program	194	R/S EMPL VN	X	
Employer Child Care Contribution	190	CHLDCARE CTR	X	X
Employer Child Care Program	189	CHLDCARE PRG	X	X
Employer Ridesharing: Large Employer	191	R/S LG EMPLR	X	X
Small Employer	192	R/S SM EMPL	X	X
Transit Passes	193	R/S TRANSIT	X	X
Energy Conservation	182	NRG CSRV CO	X	X
Farmworker Housing: New Construction/ Rehabilitation	207	FW HS CONST		X
Joint Strike Fighter: Property Costs	216	JSFPROPERTY	X	X
Wages	215	JSWAGES	X	X
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	159	LARZ HRE/USE	X	X
Low-Emission Vehicles Manufacturers' Investment	199	MFG INVSTMNT	X	X
Orphan Drug	185	ORPHN DRG CO	X	X
Political Contributions	184	POLTCL CTB	X	
Recycling Equipment	174	RCYCL EQUIP	X	X
Residential Rental & Farms Sales	186	RES RNT/FARM	X	
Rice Straw	206	RICE STRAW	X	X
Ridesharing	171	R/S CO	X	X
Salmon & Steelhead Trout Habitat Restoration	200	SALMON/TROUT	X	X
Solar Energy System	180	SLR NRG CO	X	X
Solar Pump	179	SLR PUMP CO	X	X
Solar or Wind Energy	217	SOLAR ENERGY	X	X
Technological Property Contribution	201	TECHPROP CTB		X
Water Conservation	178	WATRCRSRV CO	X	
Young Infant	161	YNG INFNT CO	X	

**Additional Credits**

Field numbers 43 and 44 in the scanband on scannable Form 540 are where your clients' additional credit amounts, if any, print. The appropriate three-digit numeric credit code number **must** precede the additional credit amount.

**Additional Credit Example**

Dependent Parent Credit (code 173) of \$20 in field number 43. The scanband on Form 540 will look like this:

43            17320

**Claiming Additional Credits on Personal and Business Entity Tax Returns (Forms 100, 100S, 100W, 540, and Long Form 540NR)**

When your clients claim additional credits, the credit acronym, code number, and amount should print on the applicable lines of Forms 100, 100S, 100W, 540, and Long Form 540NR. (The credit

acronym, code number, and amount of credit will print on the applicable line on side 2 of scannable Form 540.)

When a client claims credits on Schedule P (100, 100W, 540, or 540NR) and the credits are listed in more than one section, the tax software you use should total column (b) of the credits that have the same code numbers and bring the total forward to the applicable line of the tax return being filed.

If your client has any other credits to claim on Schedule P (100, 100W, 540, or 540NR), the tax software you use should add the amounts from column (b) for those credits and bring the total forward to the applicable line of the tax return being filed.

**California's e-file Program**

California R&TC Section 18621.9 requires practitioners who prepare more than 100 individual state income tax returns annually and who prepare one or more current year returns using tax preparation software to e-file. For more information about mandatory e-file, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory e-file**.

The FTB and the IRS have approved over 306,000 tax practitioners to provide e-filing services to the more than thirteen million California taxpayers expected to e-file during the 2012 filing season. Participating in the California e-file Program has many benefits for you and your clients. Here are some highlights:

- **Faster refunds** – Refunds can be deposited directly into your client's bank account within five to seven banking days after the tax return is filed.
- **Proof of receipt** – We provide acknowledgement that we have accepted the tax return for processing.
- **Opportunity to correct errors** – Our system performs up-front edits on all incoming e-file tax returns. We let you know if we detect any errors, what those errors are, and allow you time to make any corrections. This step reduces subsequent notices to your clients.
- **Accurate tax returns** – Because most errors can be resolved before we accept your tax return for processing, less than one percent of e-file tax returns require special handling.
- **Safe** – We use the latest technologies to ensure the security and privacy of all taxpayer information. We receive most tax returns via modem transmission. Our Internet filing portal uses 128-bit Secure Socket Layer encryption-the industry standard. We have never experienced a breach of security in our e-file system. We have successfully processed over 50 million e-filed tax returns since 1994.

**California e-file Program Enrollment Requirements (Individual and Business e-file)**

FTB no longer requires e-file providers to submit a separate enrollment application for authorization to electronically file individual or business tax returns.

Providers approved to participate in the IRS Electronic Filing (e-file) Program are now automatically enrolled in the California e-file Program. In addition, we will automatically receive any updates that you make to your IRS account.

**Requirements for e-file participation:**

To be automatically enrolled in our e-file program, you must be an accepted participant in the IRS e-file Program. We receive confirmation from the IRS after they accept you into their program.

Use your IRS-assigned Electronic Filer Identification Number (EFIN) to e-file with the FTB. If you transmit returns, use your IRS-assigned Electronic Transmitter Identification Number (ETIN) with the FTB.

Comply with the guidelines in FTB Pub. 1345, Handbook for Authorized e-file Providers, and FTB Pub. 1345B, Handbook for Authorized Business e-file Providers.

Once you receive your IRS EFIN, you can verify your enrollment with California by contacting our e-Programs Customer Service at 916.845.0353.

## Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Business Entity (BE) Tax Payment Forms

### BE Entity ID Number, Name, and Address Entry Instructions

BE entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information. Use these instructions when you enter your client's entity ID number, name, and address information. It will help reduce processing time and help ensure refunds are mailed to the correct name and address.

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters **must** be upper case.
- Entity ID number is a corporation number, federal employer identification number (FEIN), or California Secretary of State (SOS) file number. The number can be up to 12 digits - (the FEIN includes a hyphen.)
  - **Entity ID Number** field must be one of the following:
    - **Form 100-ES, FTB 3539, and FTB 3586**

Corporation number – Numeric, 7 digits, no preceding alpha character or dashes, spaces, or punctuation; includes leading zeros (e.g., "1234567" or "0000000")

CA SOS File Number – If an LLC elects to be taxed as a corporation, enter CA SOS number. Numeric, 12 digits. Number must begin with 19 or 20 (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
    - **Forms FTB 3538 and FTB 3587**

FEIN – Numeric, 10 digits, includes hyphen (–) (e.g., "12-3456789" or "00-0000000")
    - **Forms FTB 3522, FTB 3536, FTB 3537, and FTB 3588**

CA SOS File Number – Numeric, should be 12 digits. The SOS file number **must** begin with "19" or "20" (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
    - When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (e.g., "00-0000000"). **Do not** enter "Applied For."
- **Entity Name Control** field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
  - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name. (See *Business Entity Information Example 1* on page 11.)
  - **Do not** space or use symbols or any punctuation, including hyphens (–) and slashes (/). (See *Business Entity Information Example 2* on page 11.)
  - **Do not** use "The" when it is the first word in the Entity's name. (See *Business Entity Information Example 4* on page 11.)
  - **Do not** use punctuation, hyphens, or blanks in the name control.

**Examples:** Entity name: The LTP LLC                      Enter: LTPL  
 Entity name: ABC Incorporated                      Enter: ABCI  
 Entity name: 012-015 Apts                              Enter: 0120  
 Entity name: 9 Twelve                                      Enter: 9TWE  
 Entity name: BZX                                              Enter: BZX  
 Entity name: 9-12                                              Enter: 912

- **Enter Form Type Indicator** as:
    - Forms 100, 100S, and 100W = 1
    - Form 109 = 2
    - Form 199 = 3
    - If more than one form, or no form indicated = 0
  - **Enter Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)**
    - TYB = "MM-DD-YY" (Enter "00-00-00" **only** if TYB is unknown.)
    - TYE = "MM-DD-YY" (Enter "00-00-00" **only** if TYE is unknown.)
    - **Enter Business Entity name** – Use business name, as is:
      - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (–), slashes (/), and ampersands (&). (See *Business Entity Information Examples 1, 2, and 3* on page 11.)
    - **Do not** use any other symbols or punctuation in the Business Entity Name field.
  - **Street Address Information:**
    - Other than the hyphen (–) and slash (/), use no punctuation or symbols in the Street Address field.
    - **Do not** use commas or periods to separate address information.
    - Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations**" on page 6.
    - **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, or UN, as applicable.
    - Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. "PMB" will print with a PMB number/letter. If no "PMB," the software you use will leave both fields blank.
    - Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
    - Military "APO" or "FPO" addresses:
      - Enter "APO" or "FPO" in the first three positions of the City field.
      - **Do not** enter the name of the city for "APO" and "FPO" addresses. Enter the two-digit state code in the State field:
- | City Field | State Field | ZIP Code Range |
|------------|-------------|----------------|
| APO        | AA          | 34000-34099    |
| APO        | AE          | 09000-09999    |
| FPO        | AP          | 96200-96699    |
- In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See "**State or U.S. Possessions**" on page 6.
  - If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
  - The ZIP Code can be 10 digits (includes hyphen "–").
  - Apply these guidelines, then truncate if the information exceeds the field length.

## Business Entity Information Examples:

### Example 1 Corporation

0000823 LPAN 44-1234567 200412345678 12 FORM 1  
TYB 01-01-12 TYE 12-31-12  
LP & T CONSULTING SERVICES INCORPORATED  
B GANGLER  
9646 BUTTERFIELD WY  
RANCHO CORDOVA CA 95670-3720

(123) 456-7890

### Example 2 Partnership

99-7654321 LZ 1999712345678 (123) 456-7890 12 FORM 0  
TYB 01-01-12 TYE 12-31-12  
L - Z  
5800 SANTA ANITA AV STE 2  
EL MONTE CA 92102-1230

### Example 3 LLC:

200387654321 2012 95-8654321 (123) 456-7890 12 FORM 0  
TYB 00-00-00 TYE 00-00-00  
2011 - 2015 - 2017 - 2019 WHASSUP  
4900 W CAMBRIDGE  
ATLANTA GA 30303

### Example 4 Exempt Organization:

7777888 LTPL 99-7777777 200412345678 12 FORM 0  
TYB 01-01-12 TYE 12-31-12  
THE LTP LLC  
C VEGA  
4545 BUTTERFLY LN PMB 15  
SACRAMENTO CA 95823

(123) 456-7890

## Filing Business Entity Returns

To ensure accurate and timely processing of your clients' business entity returns that require Schedules K-1 (100S, 541, 565, or 568), use software that produces FTB-approved schedules. Make sure that the substitute forms you use meet our requirements. Schedules K-1 (565 and 568) filed with incomplete information may cause us to contact the partnership or limited liability company (LLC) for more information or return the Schedules K-1 to the partnership or LLC. Either circumstance may subject the partnership or LLC to penalties.

### Do not file

- K-1 data on microfiche
- Federal Schedule K-1 (1065)
- Database printout information
- Abbreviated schedules

### California Encourages Tax Preparers to File Paperless Schedules K-1 (565 or 568)

For the highest rate of accuracy and rapid processing of your clients' Schedules K-1 (565 or 568), file them on CD or diskette.

If you want to produce Schedules K-1 (565 or 568), use software that produces FTB-approved paperless formatting or contact a professional who can format them for you. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and get FTB Pub. 1062, Guide for Filing Paperless Schedules K-1 (565 or 568), and K-1 (565 or 568), TestWare.

Mail Forms 565 and 568 to the FTB using the appropriate addresses. **Do not** attach paper Schedules K-1 (565 or 568).

### Compliance with Partnership and LLC Filing Requirements for Paperless Schedules K-1 (565 and 568)

Before you submit your clients' paperless Schedules K-1 (565

or 568), make sure you complete the procedures shown below. Doing so will further ensure error-free files and timely processing.

- Mail Forms 565 and 568 to the FTB using the appropriate addresses. **Do not** attach paper Schedules K-1 (565 or 568).
- Confirm Schedules K-1 (565 or 568) have been formatted and put on a CD or diskette for **each** person identified on Forms 565, Question K or 568, Question J.
- Confirm all fields on the Schedules K-1 (565 or 568) are formatted and completed as described in FTB Pub. 1062.
- Verify the paperless Schedules K-1 (565 or 568) that you format on a CD or diskette, reconcile to Forms 565 or 568, Schedule K-1 (565 or 568), and have been pre-tested with the K-1 (565 or 568) TestWare.
- Provide your clients with the information contained on their paperless Schedules K-1 (565 or 568) before April 15, or the applicable filing date. **Reminder:** The information you provide your clients does not have to print on a Schedule K-1 (565 or 568); it may be in a test format.

You can download and send multiple partnership and LLC Schedules K-1 (565 or 568) to us on the same CD or diskette. It is not necessary to provide a separate CD or diskette for each individual partnership or LLC. Use form FTB 3604, Transmittal of Paperless Schedules K-1 (565 or 568), on CD or diskette, to provide the name, FEIN, and number of Schedules K-1 (565 or 568) that are included for each partnership or LLC on the CD or diskette.

### K-1 (565 or 568) TestWare

We provide K-1 (565 or 568) TestWare as a tool to help you accurately prepare paperless Schedules K-1 (565 or 568). The program validates the K-1 (565 or 568) files and enables you to submit your clients' Schedules K-1 (565 or 568) error-free via CD or diskette. The TestWare can also expand your files from a delimited format into the format required to process the K-1 information through our mainframe. **Reminder:** You can download a copy of the K-1 (565 or 568) TestWare at [ftb.ca.gov](http://ftb.ca.gov) or you can call the e-file Help Desk at 916.845.0353.

### Substitute Schedules K-1 (565 or 568) Filing Requirements

If you choose to develop your clients' Schedules K-1 (565 or 568) (paperless or paper format), you must follow the same substitute forms review and approval requirements used by tax software developers, transfer agents, and others. You must complete and return to the FTB form FTB 1096. FTB Pub. 1098 includes the information you need to develop FTB-approved forms. To get a copy of form FTB 1096 or FTB Pub. 1098, go to [ftb.ca.gov](http://ftb.ca.gov).

The paper format of Schedules K-1 (565 or 568) may be either a one-sided or two-sided format. The one-sided format includes only those tax data lines applicable to the partner or member. The two-sided format includes all tax data lines. Software companies choose the format to include in their tax products and both formats require approval from the FTB.

## Common Trusts and Investment Clubs

Common trust funds and investment clubs should use Form 565, Partnership Return of Income, to report their filing information. To help ensure accurate processing, common trust funds are required to use the principal business activity (PBA) code 525920. Investment clubs are required to use PBA code 523910. For more information, see the instructions for federal Form 1065, U.S. Partnership Return of Income.

## Power of Attorney (POA)

We have a centralized POA database where we store POA declaration information we receive from your customers and clients. Only authorized FTB employees can view the POA declaration information.

We can mail a copy of most FTB computer-generated notices (some computer-generated notices are not yet available for this service) to the primary representative.

For more information about Power of Attorney, get FTB 1144, Power of Attorney Frequently Asked Questions, at [ftb.ca.gov](http://ftb.ca.gov).

**PLEASE NOTE:** When filing a Power of Attorney from any other state agency, the form used must clearly state that the taxpayer wishes to be represented for FTB matters by specifying the exact tax year and California form number in question (e.g., 2012 California Form 540).

**The Power of Attorney Form** – Form FTB 3520, Power of Attorney:

To ensure accurate and timely processing of your client's POA declaration, be sure to provide the required information:

- Taxpayer's name and address.
- Taxpayer's SSN (or ITIN, if applicable) and/or business identification number.
- Name, address, telephone, and fax number of the individual(s) the taxpayer is authorizing to represent them.
- The specific years or periods involved.
- A clear expression of the authorities the taxpayer is granting the representative.
- Taxpayer's signature and date. If a joint authorization, both spouses/RDPs must sign.
- For fiduciary or corporate Power of Attorney a signature and title are required.

#### **How to File a Power of Attorney with the FTB**

Mail to:

STATE OF CALIFORNIA  
POA UNIT MS F283  
FRANCHISE TAX BOARD  
PO BOX 2828  
RANCHO CORDOVA CA 95741-2828

For faster service, you may fax form FTB 3520 to the FTB at: 916.843.5440.

## **Where To Get Income Tax Forms and Publications By Internet**

Go to [ftb.ca.gov](http://ftb.ca.gov).

## **Tax Professionals Services Available on the FTB Website**

Visit the Tax Professionals area at [ftb.ca.gov](http://ftb.ca.gov). You will find helpful information for CPAs, enrolled agents, and attorneys. Topics include:

- **e-file for tax professionals** – online services and other paperless options
- **Compliance initiatives**
- **Law, legislation, & form updates**
- **Practitioner services**
- **Procedures & practices**
- **Tax agencies and professional organizations**
- **Subscription services**

## **FTB's Tax Practitioner Services**

The Practitioners' Hotline is dedicated to helping CPAs, enrolled agents, attorneys, and other tax practitioners with questions on tax law, forms, California reporting requirements, and account resolution matters.

We encourage you to provide any of the acceptable Power Of Attorney forms to us. The information you provide on any of these forms allows you to receive confidential or sensitive taxpayer information. We will accept the following Power of Attorney forms:

- Forms FTB 3520, Power of Attorney, and FTB 3520C-1, Power of Attorney Declaration for Administration of Tax Matters
- Board of Equalization (BOE) Form 392, Power of Attorney
- Federal Form 8821, Tax Information Authorization
- Federal Form 2848, Power of Attorney and Declaration of Representative
- Employment Development Department Form DE 48, Power of Attorney

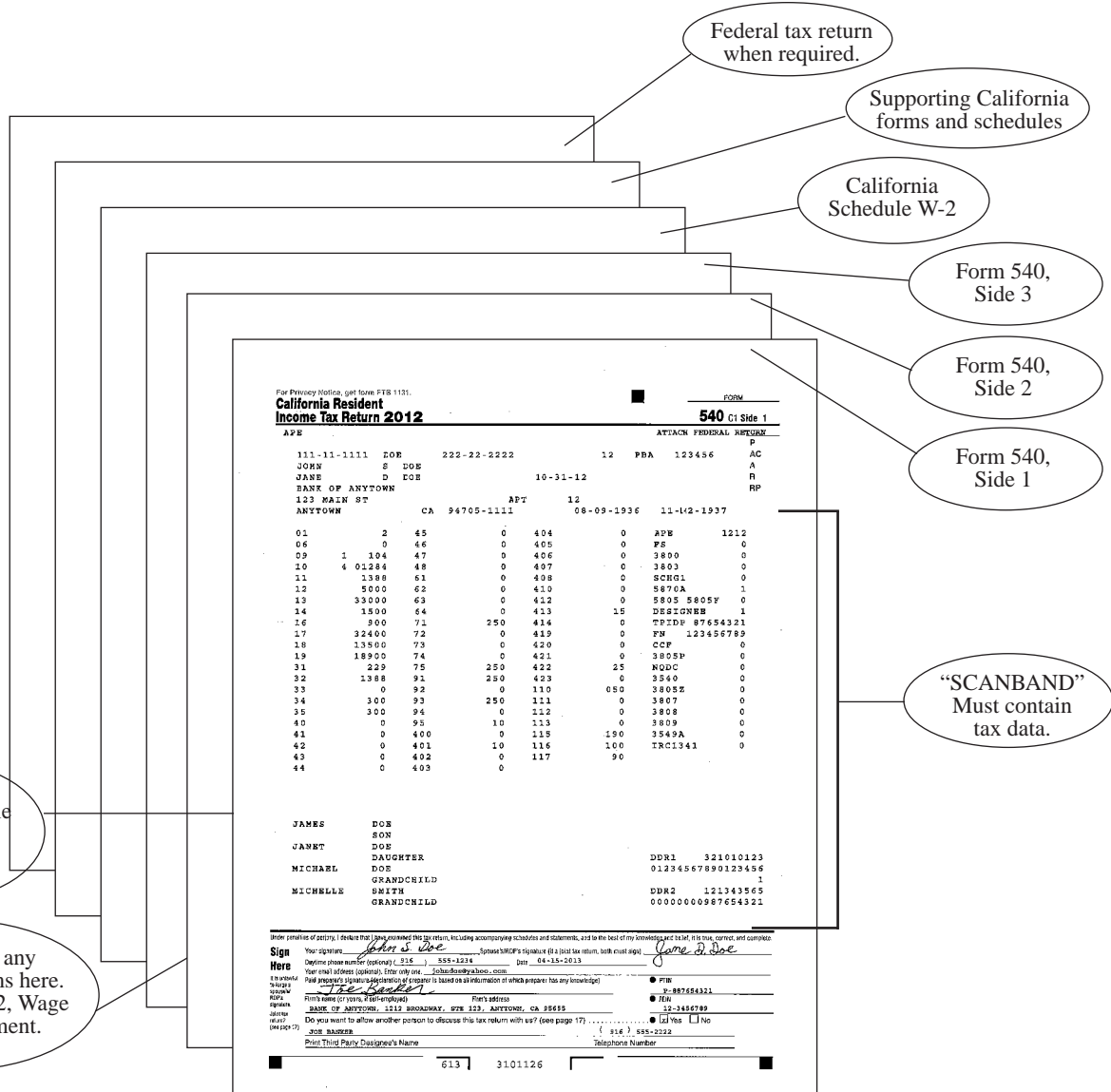
The BOE, EDD, and federal forms must clearly state that the taxpayer also wishes to be represented for FTB matters by specifying the exact year and California form number in question (e.g. 2012 California Form 540).

The Tax Practitioners' Hotline telephone number is 916.845.7057. If you call, be ready to provide client information such as social security number (or ITIN, if applicable), latest notice received, or facts relating to the inquiry. Customer Service Representatives can respond to questions on both personal income tax law and corporation tax law.

You can fax correspondence 24 hours a day, seven days a week. The fax number is 916.845.9300. When you fax your correspondence, be sure your cover sheet includes your business letterhead, fax number, and daytime telephone number. In addition, please submit a copy of your Power of Attorney (e.g., form FTB 3520), if you have not already submitted one to us. To help ensure a response by fax, it is recommended that you keep your fax machine turned on at all times.

The Tax Practitioner's Hotline is staffed year round, 8 a.m. to 5 p.m., weekdays, except state holidays.

# 2012 Scannable Form 540 Assembly Guidelines



For Privacy Notice, get form FTR 1131.

**California Resident Income Tax Return 2012** FORM 540 Cl Side 1

ATTACH FEDERAL RETURN

111-11-1111 JOR 222-22-2222 12 PBA 123456 AC  
 JOHN S DOE  
 JANE D DOE 10-31-12 A  
 BANK OF ANYTOWN R  
 123 MAIN ST APT 12 HP  
 ANYTOWN CA 94705-1111 08-09-1936 11-142-1937

01	2	45	0	404	0	APW	1212
06	0	46	0	405	0	PS	0
09	1	104	47	0	406	0	3800
10	4	01284	48	0	407	0	3803
11	1	1388	61	0	408	0	SCH01
12	0	5000	62	0	410	0	5870A
13	33000	63	0	412	0	5805	5805F
14	1500	64	0	413	15	DISC	DISC
16	800	71	250	414	0	TRDDE	87654321
17	32400	72	0	419	0	FN	123456789
18	13800	73	0	420	0	CCP	0
19	18900	74	0	421	0	3805P	0
31	229	75	250	422	25	NDDC	0
32	1388	91	250	423	0	3540	0
33	0	92	0	110	050	3805Z	0
34	100	93	250	111	0	3807	0
35	300	94	0	112	0	3808	0
40	0	95	10	113	0	3809	0
41	0	400	0	119	190	3549A	0
42	0	401	10	116	100	TRCI	1941
43	0	402	0	117	90		0
44	0	403	0				

JAMES DOE SON DDR1 321010123  
 JANE DOE DAUGHTER 01234567890123456  
 MICHAEL DOE GRANDCHILD 1  
 MICHELLE SMITH GRANDCHILD DDR2 12134565  
 0000000987654321

Under penalty of perjury, I declare that I prepared this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Sign Here** Your signature: John S. Doe System/Preparer's signature (if a third tax return, both must sign): Jane S. Doe  
 (Optional phone number (optional), L 215 ) 555-1214 Date: 08-15-2013  
 Your e-mail address (optional, Enter only one): johns.doe@abc.com  
 Preparer's signature: Jane S. Doe Preparer's address: **FIN** 887554321  
 Firm's name (or system, if self-employed) Firm's address: **FIN** 12-3456789  
 BANK OF ANYTOWN, 1212 BROADWAY, STE 123, ANYTOWN, CA 94655  
 Do you want to allow another person to discuss this tax return with us? (See page 17)  Yes  No  
 (04/10/17) **JOE BANNER** ( 316 ) 555-2322  
 Print Third Party Designee's Name Telephone Number

613 | 3101126

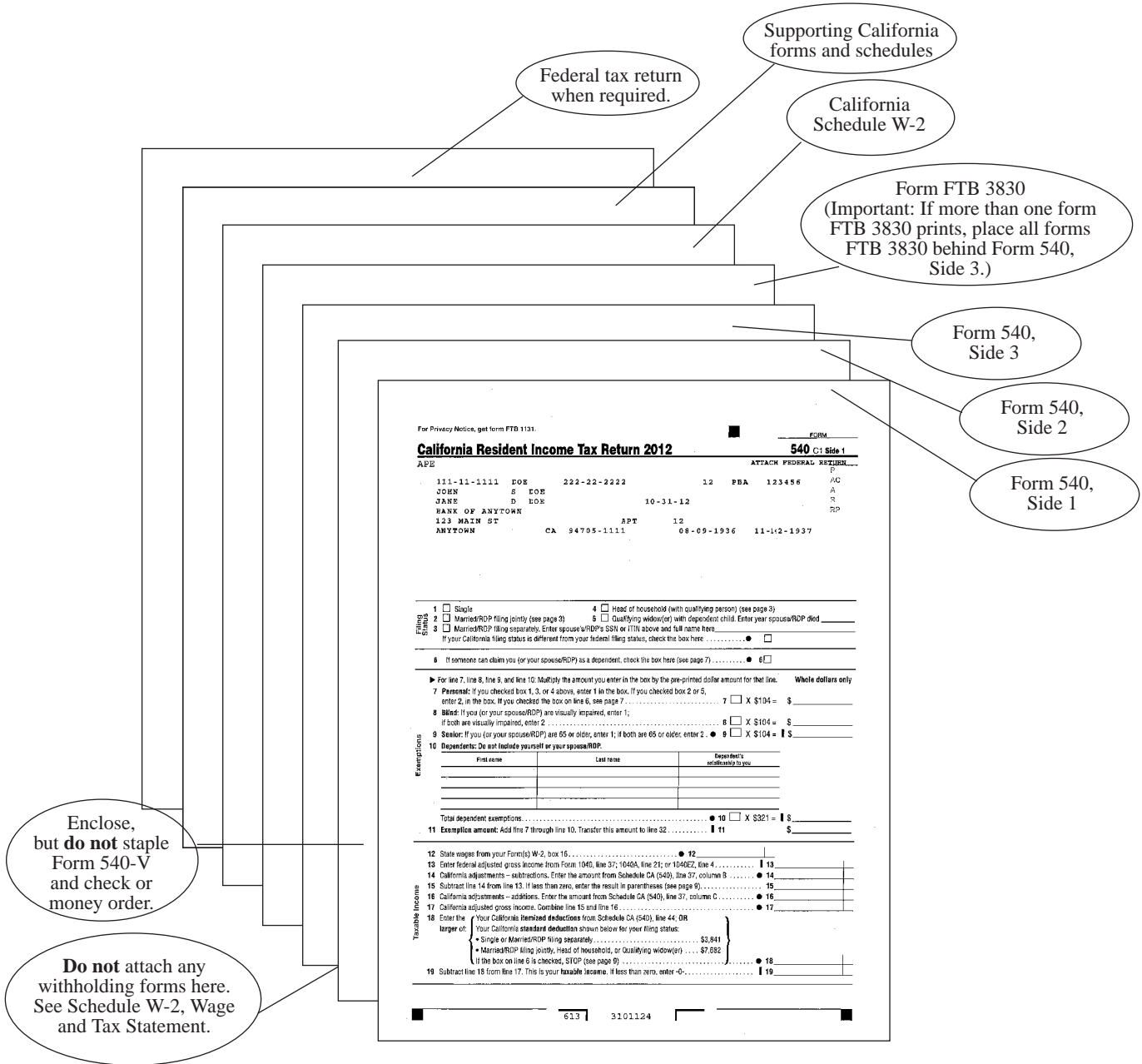
## Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Scannable Form 540

Item/Activity	Scannable Form 540
Monetary Amounts (Taxpayer's Tax Data)	Monetary amounts must print in the scanband and must be whole dollars without decimal points or other punctuation. Monetary amounts in the conventional area of the form must include decimal points or a vertical rule (penny line). <b>Note:</b> Most software is programmed to print whole dollars only followed by a decimal point.
Additional Credits Line 43 and Line 44	Credit acronym, code number, and amount will print on the applicable line(s) on Side 2 of the form. See example on page 8.
Direct Deposit of Refund (DDR)	DDR consists of three fields for two separate accounts: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete <b>all fields</b> for each DDR options you select. <b>Otherwise, leave all fields blank.</b>
Making Corrections*	<b>Do not</b> make corrections on the tax return. <b>Do not</b> modify the name(s), address, or tax data information. If there is an error, print a new tax return.
Submit Original Tax Returns*	<b>Submit original (hardcopy) tax returns. Do not</b> submit a photocopy. Tax returns should be single-sided, not two-sided.
Attaching Wage Statements	<b>Attach California Schedule W-2, Wage and Tax Statement, directly behind Side 3 of scannable Form 540.</b>  <b>California Schedule W-2 – If your software does not populate this form, you must staple the “state” copy of federal Form(s) W-2, W-2G, and any Form(s) 592-B, 593, and federal Form(s) 1099 showing California tax withheld to it.</b>
Attaching California Supporting Forms and Federal Forms	Scannable Form 540 may require attachments. Include California supporting forms and schedules behind California Schedule W-2, and follow with federal forms and schedules.
Payment and Form 540-V	Enclose check or money order with Form 540-V, Payment Voucher for 540 Returns, with the tax return. <b>Do not staple Form 540-V and check or money order to tax return.</b> Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order.
Assembling Tax Return	Assemble tax return according to assembly guidelines on page 13. <b>Do not</b> staple the tax return. Leave loose.
Where to Mail the Tax Return	REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0009  AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0009

\* Apply these rules to all scannable payment forms (Forms 100-ES, 540-ES, 540-V, 541-ES, FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3586, 3587, and 3588). Mail to the address shown on each form.

# 2012 Substitute Form 540 with 2D Barcode Assembly Guidelines

**Important:** Tax preparation software that produce 2D barcode tax returns will print a Substitute Form 540 with barcodes on form FTB 3830, 2D Barcode Data Sheet. 2D barcodes may print on more than one form FTB 3830. When assembling the tax return for filing, place all form(s) FTB 3830 behind Form 540, Side 3.



## Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Substitute Form 540 with 2D Barcodes

Item/Activity	Substitute Form 540 with 2D Barcodes
Monetary Amounts (Taxpayer's Tax Data)	Monetary amounts must print in the scanband and must be whole dollars without decimal points or other punctuation. Monetary amounts in the conventional area of the form must include decimal points or a vertical rule (penny line). Note: Most software is programmed to print whole dollars only followed by a decimal point..
Line 43 and Line 44	Credit acronym, code number, and amount will print on the applicable line(s) on Form 540, Side 2. See example on page 8.
Direct Deposit of Refund (DDR)	DDR consists of three fields for two separate accounts: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete <b>all fields</b> for each DDR options you select. <b>Otherwise, leave all fields blank.</b>
Making Corrections*	<b>Do not</b> make corrections on the tax return. <b>Do not</b> modify the name(s), address, or tax data information. If there is an error, print a new tax return.
Submit Original Tax Returns*	<b>Submit original (hardcopy) tax returns. Do not</b> submit a photocopy. Tax returns should be single-sided, not two-sided.
2D Barcodes	2D barcodes print on form FTB 3830, 2D Barcode Data Sheet. <b>Important:</b> If more than one form FTB 3830 prints, place all forms FTB 3830 behind Form 540, Side 3.
Attaching Wage Statements	Attach California Schedule W-2, Wage and Tax Statement, directly behind form(s) FTB 3830.  <b>California Schedule W-2 – If your software does not populate this form, you must staple the “state” copy of federal Form(s) W-2, W-2G, and any Form(s) 592-B, 593, and federal Form(s) 1099 showing California tax withheld to it.</b>
Attaching California Supporting Forms and Federal Forms	Form 540 may require attachments. Include California supporting forms and schedules behind California Schedule W-2, and follow with federal forms and schedules.
Payment and Form 540-V	Enclose check or money order with Form 540-V, Payment Voucher for 540 Returns, with the tax return. <b>Do not staple Form 540-V and check or money order to tax return.</b> Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order.
Assembling Tax Return	Assemble tax return according to assembly guidelines on page 15. <b>Do not</b> staple the tax return. Leave loose.
Where to Mail the Tax Return	REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0009  AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0009

\* Apply these rules to all scannable payment forms (Forms 100-ES, 540-ES, 540-V, 541-ES, FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3586, 3587, and 3588). Mail to the address shown on each form.



## Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Form 540 2EZ, Long or Short Form 540NR, and Form 540X

Item/Activity	Form 540 2EZ	Long or Short form 540NR	Form 540X
Monetary Amounts (Taxpayer's Tax Data)	Monetary amounts may include decimal points or a vertical rule (penny line).	Same as Form 540 2EZ.	Same as Form 540 2EZ.
Additional Credits	Your clients may not claim additional credits.	Credit acronym, code number, and amount will print on the applicable line(s) of Long Form 540NR only. (Your clients may not claim additional credits on Short Form 540NR.)	Not applicable.
Direct Deposit of Refund (DDR)	DDR consists of three fields: 1) DDR routing number (Must be 9 positions. The first two positions <b>must be</b> 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete <b>all fields</b> for each DDR option you select. <b>Otherwise, leave all fields blank.</b>	Same as Form 540 2EZ.	Not applicable.
Making Corrections	<b>Do not</b> make handprint corrections on the tax return. <b>Do not</b> modify the name(s), address, or tax data information. If there is an error, print a new tax return.	Same as Form 540 2EZ.	Same as Form 540 2EZ.
Submit Original Tax Returns	Submit the original (hard copy) tax returns. <b>Do not</b> submit a photocopy.	Same as Form 540 2EZ.	Same as Form 540 2EZ.
Attaching Wage Statements	California Schedule W-2, Wage and Tax Statement – If your software doesn't populate this form, you must staple "state" copy of Form(s) W-2, W-2G, and 1099 showing CA tax withheld to it.  <b>Attach Schedule W-2 directly behind Side 2 of Form 540 2EZ.</b>	Short Form 540NR – Same as Form 540 2EZ with this exception: Attached Schedule W-2 directly behind Side 3.  Long Form 540NR – Same as Form 540 2EZ with these exceptions: Staple a copy of any Form(s) 592-B and 593 showing CA tax withheld to Schedule W-2. Attached Schedule W-2 directly behind Side 3..	Same as Form 540 2EZ.
Attaching California Supporting Forms and Federal Forms	<b>Never</b> attach the federal tax return.	Short Form 540NR – <b>Never</b> attach the federal tax return.  Long Form 540NR – Attach any supporting California forms and schedules. <b>Always</b> attach the complete federal tax return with all supporting federal forms and schedules.	Attach all supporting forms and schedules for items changed. Include federal forms and schedules if you made a change to your federal return. Include name and SSN for taxpayer (and taxpayer's spouse/RDP, if any,) (or ITIN, if applicable) on all attachments. Include complete copies of the Federal Audit Report(s) if you are reporting changes made by the IRS.
Enclosing Payment	Enclose check or money order with tax return. <b>Do not</b> staple to tax return.  Make all payments payable in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order.	Same as Form 540 2EZ.	Same as Form 540 2EZ.
Where to Mail the Tax Return	REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001  AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001	Same as Form 540 2EZ.	Same as Form 540 2EZ.