

Frequently Asked Questions

1. Do I have to file?

In general, you must file a California tax return if you are:

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

- Gross income is more than \$15,440
- Adjusted gross income is more than \$12,352

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

- Gross income is more than \$30,881
- Adjusted gross income is more than \$24,705

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

- Gross income is more than \$26,140
- Adjusted gross income is more than \$23,052

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

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

Single	\$3,541
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,382

The amounts above represent the standard deduction minus \$300.

Get Forms 540/540A at ftb.ca.gov or file online through **CalFile** or **e-file**.

See page 4 for Steps to Determine Filing Requirements.

2. How can I get help?

Throughout California, more than 1,200 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 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.

3. When do I have to file?

File and pay by April 15, 2013, but if you can't file by that date, you get an automatic paperless extension to file by October 15, 2013. Any tax due must be paid by April 15, 2013, to avoid penalties and interest, see form FTB 3519 on page 17. You cannot use Form 540 2EZ if you make an extension payment with form FTB 3519. You can CalFile, e-file, or use Form 540A, Form 540, or the Long or Short Form 540NR when you file your tax return.

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

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

If all your Forms W-2 were not received by January 31, 2013, contact your employer. Only an employer issues or corrects a Form W-2. California Wage and Withholding information is available on MyFTB Account at ftb.ca.gov. For more information, call 800.338.0505, select personal income tax, then frequently asked questions, and enter code **204** when instructed.

5. Is direct deposit safe and faster?

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

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

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

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

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

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

Go to ftb.ca.gov and search for **refund status** or call 800.338.0505.

9. How long do I keep my tax records?

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

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

Notify the FTB of your new address online by using MyFTB account. Go to ftb.ca.gov and search for **myftb account**. You may also call 800.852.5711, select "**Personal Income Tax**," then select option 6 to report a change of address or use form FTB 3533, Change of Address. This form is available at ftb.ca.gov. If you change your address online or by phone, you do not need to file form FTB 3533.

11. The Internal Revenue Service (IRS) made changes to my federal tax 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.

For general tax information or questions, please call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See Automated Phone Service on page 16.

Things you need to know before you complete Form 540 2EZ

Determine if you qualify to use Form 540 2EZ. See the table on page 4.

Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2009, and the California Revenue and Taxation Code (R&TC).

Name and Current Address – Print your first name, middle initial, last name, and address in the spaces provided.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) – Enter your SSN or ITIN in the spaces provided. If you file a joint tax return, enter the SSN or ITIN in the same order as the names.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. The ITIN is a nine-digit number that always starts with the number 9.

Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Line 1 through Line 5 – Filing Status

Check the box on Form 540 2EZ for the filing status that applies to you. If your California filing status is different from your federal filing status, check the box under line 5.

Filing Status Checklist

Choose only one filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception:

Same-sex married individuals or registered domestic partners (RDP) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are a same sex married individual or RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2012.
- A nonresident for the entire year and had no income from California sources during 2012.

You cannot use Form 540 2EZ if:

- You file a joint tax return and either spouse/RDP was a nonresident in 2012. Use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. These forms are available online at ftb.ca.gov or file online using **e-file**.
- You are married/RDP and file a separate tax return. Get Forms 540/540A online at ftb.ca.gov or file online through **CalFile** or **e-file**.
- You have income from a source outside of California.
- You have income from a source not listed on this form.

Single

You are single if **any** of the following was true on December 31, 2012:

- You were not married or in an RDP.
- You received a final decree of divorce or legal separation, or your RDP was terminated.
- You were widowed before January 1, 2012, and did not remarry or enter into another RDP in 2012 (see Qualifying Widow(er)).

Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married/RDP as of December 31, 2012, even if you did not live with your spouse/RDP at the end of 2012.

- Your spouse/RDP died in 2012 and you did not remarry or enter into another RDP in 2012.
- Your spouse/RDP died in 2013 before the 2012 tax return was filed.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

Head of Household

For the specific requirements that must be met to qualify for head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status Information. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if **all** of the following apply:

- You were unmarried and not in an RDP, or you met the requirements to be considered unmarried or considered not in an RDP on December 31, 2012.
- You paid more than one-half the cost of keeping up your home for the year in 2012.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- The relative who lived with you met the requirements to be a qualifying child or qualifying relative.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must be placed with you by an authorized placement agency or by order of a court.

The Franchise Tax Board (FTB) has a self test, which will help you determine your filing status. Go to ftb.ca.gov and search for **self test**.

Qualifying Widow(er)

You are a qualifying widow(er) if **all** of the following apply:

- Your spouse/RDP died in 2010 or 2011, and you did not remarry or enter into another RDP in 2012.
- You have a birth child, adopted child, stepchild, or eligible foster child for whom you can claim a dependent exemption credit.
- This child lived in your home for all of 2012. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

Enter the year of your spouse’s/RDP’s death on your tax return.

Line 6 – Can you be claimed as a dependent?

If someone else can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if they choose not to, and your total income is less than the following amounts based on your filing status or you have a dependent, you cannot use Form 540 2EZ. Get Forms 540/540A online at ftb.ca.gov or file online through **CalFile** or **e-file**.

Single	\$12,791
Married/RDP filing jointly or Qualifying widow(er)	\$25,532
Head of Household	\$18,132

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

Single \$3,541
 Married/RDP filing jointly, head of household,
 or qualifying widow(er) \$7,382

If you can be claimed as a dependent and can use Form 540 2EZ check the box on line 6 and follow the instructions on line 17.

Line 7 – Senior

If you (or if married/RDP, your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.

If your (or if married/RDP, your spouse's/RDP's) 65th birthday is January 1, 2013, you/they are considered to be age 65 on December 31, 2012.

Line 8 – Dependents

Enter the first and last name and relationship of the dependents you are allowed to claim. If you claim more than 3 dependents get Forms 540/540A online at ftb.ca.gov or file online through **CalFile** or **e-file**.

Do you have Child and Dependent Care Expenses? The easiest way to claim the credit is to **CalFile** or **e-file**. **This credit may not be claimed on Form 540 2EZ.**

Line 9 – Total Wages

Enter the amount from federal Form W-2, box 16. If you have more than one Form W-2, add all amounts shown in box 16.

Generally, federal Form W-2 box 1 and box 16 should contain the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Get Forms 540/540A or Long/Short Form 540NR at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 10 – Total Interest Income

Enter interest income shown on Form 1099-INT, Interest Income box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 11 – Total Dividend Income

Generally, the amount of dividend income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of dividend income, if you received it from any of the following sources:

- Exempt interest dividends from mutual funds.
- Non-cash patronage dividends from farmers' cooperatives or mutual associations.
- Federal exempt interest dividends from other states or their municipal obligations and/or from mutual funds.
- Controlled foreign corporation dividends in the year distributed.
- Regulated investment company (RIC) capital gains in the year distributed.
- Distributions of pre-1987 earnings from an S corporation.

If you have a federal/state difference in the taxable amount of dividend income, you cannot file Form 540 2EZ. Get Forms 540/540A at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 12 – Total Pension Income

Generally, the amount of pension income taxable by California is the same as the amount taxable under federal law. However, there may be federal/state differences in the taxable amount of pension income, if you received it from any of the following sources:

- Tier 2 railroad retirement benefits.
- Partially taxable distributions from a pension plan.
- Retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and annuity rules for federal purposes.

For information regarding the federal Pension Protection Act of 2006, go to ftb.ca.gov and search for **conformity**. **If you have a federal/state difference in the taxable amount of pension income, you cannot file Form 540 2EZ.** Get Forms 540/540A at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 13 – Total Capital Gain Distributions from Mutual Funds

Generally, the amount of capital gains taxable by California is the same as the amount taxable under federal law. If you received capital gain distributions from a mutual fund, report them on line 13, if both of the following apply:

- You received Form 1099-DIV with an amount in box 2a.
- The Form 1099-DIV does not have amounts in box 2b, 2c, or 2d.

If you have other capital gains, you cannot use Form 540 2EZ; use Form 540. Get Form 540 at ftb.ca.gov or file online through **CalFile** or **e-file**.

Line 14 – Unemployment Compensation

Enter unemployment compensation and/or Paid Family Leave Insurance benefits reported on federal Form(s) 1099-G, box 1. These types of income are not taxed by California and should not be included in the total on line 16.

Line 15 – U.S. Social Security or Railroad Retirement Benefits

Enter U.S. social security or Tier 1 and Tier 2 railroad retirement benefits. This type of income is not taxed by California and should not be included in the total on line 16.

Line 17 – Tax

The standard deduction and personal exemption credit are built into the 2EZ Tables and not reported on the tax return.

If you did not check the box on line 6 follow the instructions below.

Use the California 2EZ Table for your filing status to complete line 17. The 2EZ Tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

Single	Go to page 21
Married/RDP filing jointly or Qualifying widow(er)	Go to page 27
Head of Household	Go to page 38

If you checked the box on line 6, complete the Dependent Tax Worksheet below.

Dependent Tax Worksheet		
1. Using the amount from Form 540 2EZ, line 16, and your filing status, enter the tax from the 2EZ Table:		
If your filing status is:		
<ul style="list-style-type: none"> • Single, go to page 21. • Married/RDP filing jointly or Qualifying widow(er), go to page 27. • Head of household, go to page 38 	} 1 _____	
2. If single or head of household, enter \$104		
<ul style="list-style-type: none"> • If married/RDP and both spouses/RDPs can be claimed as a dependent by another taxpayer, enter \$208 • If married/RDP and only one spouse/RDP can be claimed, enter \$104 • If qualifying widow(er), enter \$208 	} 2 _____	
3. Add line 1 and line 2. Enter here and include on Form 540 2EZ, line 17		3 _____

Line 18 – Senior Exemption

If you entered 1 in the box on line 7, enter \$104. If you entered 2 in the box on line 7, enter \$208.

You cannot claim this exemption credit if someone else can claim you as a dependent on their tax return.

Line 19 – Nonrefundable Renter’s Credit

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions on page 14 to see if you qualify.

Line 22 – Total Tax Withheld

Enter the amount from federal Form(s) W-2, box 17, or Form 1099-R, box 12. If you have more than one Form W-2, add all amounts shown in box 17. If you have more than one Form 1099-R, add all amounts shown in box 12. The FTB verifies all withholding claimed from federal Forms W-2 or 1099-R with the Employment Development Department (EDD).

Line 24 – Tax Due

If the amount on line 22 is less than the amount on line 21a, subtract the amount on line 22 from the amount on line 21a. Enter the result on line 24. Your tax is more than your credits and withholdings.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete EDD Form DE 4, Employee’s Withholding Allowance Certificate, and give it to your employer’s appropriate payroll staff. You can get this form from your employer or by calling the EDD at 888.745.3886. You can download the DE 4 at edd.ca.gov or go to ftb.ca.gov and search for **de 4**. If you did not pay enough through withholding, you may have an underpayment penalty. The FTB will figure the underpayment penalty for you.

Line 25 – Use Tax - This is not a total line

California use tax applies to purchases of “tangible personal property” from out-of-state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person). If you have questions on whether a purchase is taxable, go to the State Board of Equalization’s website at boe.ca.gov, or call their Taxpayer Information Section at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities.)

The following taxpayers are required to report purchases subject to use tax directly to the State Board of Equalization and may not report use tax on their income tax return:

- Individuals or businesses that have a California seller’s permit.
- Businesses that are not required to hold a California seller’s permit, but receive at least \$100,000 in gross receipts.
- Individuals or businesses that have a California consumer use tax account.

If you are not required to report purchases subject to use tax directly to the State Board of Equalization, you may report use tax on your income tax return. The Use Tax Worksheet, in the next column, and the Use Tax Table, on the next page, will help you determine how much use tax to report.

If you owe use tax but you do not report it on your income tax return, you must report and pay the tax to the State Board of Equalization. For information on how to report use tax directly to the State Board of Equalization, go to their website at boe.ca.gov and type “use tax” into the Search box.

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

See page 15 for a general explanation of California use tax.

Use Tax Worksheet

You must use the Use Tax Worksheet in the next column to calculate your use tax liability, if any of the following apply:

- You prefer to calculate the amount of use tax due based upon your actual purchases subject to use tax.
- You owe use tax on non-business purchases of individual items with a purchase price of \$1,000 or more.

Example 1: You purchased a television for \$2,000 from an out-of state retailer that did not collect use tax. You must use the Use Tax Worksheet to calculate the use tax due on the price of the television, since the price of the television is over \$999.99.

Example 2: You purchased a computer monitor for \$300, a rare coin for \$500, and designer clothing for \$250 from an out-of-state retailer that did not collect use tax. Although the total price of all the items is \$1,050, the price of each item is less than \$1,000. Since none of these individual items are \$1,000 or more, you are not required to use the Use Tax Worksheet and may choose to use the Estimated Use Tax Table.

- You owe use tax on any item purchased for use in a trade or business not registered with the Board of Equalization.

If you have a combination of individual items purchased for \$1,000 or more and individual, non-business items purchased for less than \$1,000, you may either:

- Use the Use Tax Worksheet to compute use tax due on all purchases, or
- Use the Use Tax Worksheet to compute use tax due on all individual items purchased for \$1,000 or more, use the Estimated Use Tax Table to estimate the use tax due on individual, non-business items purchased for less than \$1,000, then add the amounts and report the total use tax on line 25.

Example 3: The total price of the items you purchased from out-of-state retailers that did not collect use tax is \$2,300, which includes a \$1,000 television, a \$900 painting, and a \$400 table for your living room. You may choose to calculate the use tax due on the total price of \$2,300 using the Use Tax Worksheet or you may choose to calculate the use tax due on the \$1,000 price of the television using the Use Tax Worksheet and estimate your use tax liability for all of the individual non-business items you purchased for less than \$1,000 each using the Estimated Use Tax Table.

Use Tax Worksheet	
See Instructions On Next Page	
Use whole dollars only.	
1. Enter purchases from out-of-state sellers made without payment of California sales/use tax. If you are choosing the option to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, only enter purchases of non-business items with a purchase price of \$1,000 or more.	\$ _____ .00
2. Enter the applicable sales and use tax rate	_____
3. Multiply line 1 by the tax rate on line 2. Enter result here	\$ _____ .00
4. If you are choosing the option to estimate the use tax due on individual, non-business items purchased for less than \$1,000 each, enter the use tax amount due from the Use Tax Table. If all of your purchases are included in line 1, enter -0-	\$ _____ .00
5. Add lines 3 and 4. This is your total use tax	\$ _____ .00
6. Enter any sales or use tax you paid to another state for purchases included on line 1. See worksheet instructions on next page	\$ _____ .00
7. Subtract line 6 from line 5. This is the total use tax due. Enter the amount due on line 25. If the amount is less than zero, enter -0-	\$ _____ .00

Worksheet, Line 1, Purchases Subject to Use Tax

Report purchases of items that would have been taxable if purchased from a California retailer. For example, you would include purchases of clothing, but not purchases of prescription medicine.

- Include handling charges.
- Do not include any other state's sales or use tax paid on the purchases.
- Enter only purchases made during the year that correspond with the tax return you are filing.
- If you traveled to a foreign country and carried items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- If your filing status is "married/RDP filing separately," you may elect to report one-half of the use tax due or the entire amount on your income tax return. If you elect to report one-half, your spouse/RDP may report the remaining half on his or her income tax return or on the individual use tax return available from the State Board of Equalization.

Note: Report and pay any use tax you owe on the following purchases directly to the State Board of Equalization, **not** on your income tax return.

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.
- Cigarettes and tobacco products when the purchaser is registered with the State Board of Equalization as a cigarette and/or tobacco products consumer.

Worksheet, Line 2, Sales and Use Tax Rate

- Enter the sales and use tax rate applicable to the place in California where the property is used, stored, or otherwise consumed. If you do not know the applicable city or county sales and use tax rate, using your computer or mobile device please go to the State Board of Equalization's website at boe.ca.gov and click on City and County Tax Rates or call their Taxpayer Information Section at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities.)

Worksheet, Line 6, Credit for Tax Paid to Another State

- This is a credit for tax paid to other states on purchases reported on Line 1. You can claim a credit up to the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

Estimated Use Tax Table

You may use the Estimated Use Tax Table to estimate and report the use tax due on individual non-business items you purchased for less than \$1,000 each, instead of reporting your use tax liability determined using the Use Tax Worksheet. This option is only available if you are permitted to report use tax on your income tax return and you are not required to use the Use Tax Worksheet to calculate the use tax owed on the purchases of such items. Simply include the use tax liability that corresponds to your California Adjusted Gross Income on line 25 and you will not be assessed additional use tax on the individual non-business items you purchased for less than \$1,000 each.

You may not use the Estimated Use Tax Table to estimate and report the use tax due on purchases of items for use in your business or on purchases of individual non-business items you purchased for \$1,000 or more each. See the instructions for the Use Tax Worksheet if you have a combination of purchases of individual non-business items for less than \$1,000 each and purchases of individual non-business items for \$1,000 or more.

California Adjusted Gross Income (AGI) Range	Use Tax Liability
Less Than \$10,000	\$2
\$10,000 to \$19,000	\$7
\$20,000 to \$29,999	\$12
\$30,000 to \$39,999	\$17
\$40,000 to \$49,999	\$22
\$50,000 to \$59,999	\$27
\$60,000 to \$69,999	\$32
\$70,000 to \$79,999	\$37
\$80,000 to \$89,999	\$42
\$90,000 to \$99,999	\$47
\$100,000 to \$124,999	\$56
\$125,000 to \$149,999	\$69
\$150,000 to \$174,999	\$81
\$175,000 to \$199,999	\$94
More than \$199,999 - Multiply AGI by 0.050% (.0005)	

Enter your use tax liability on Line 4 of the worksheet or if you have no single purchase over \$999.99 then enter the amount on Line 25 of your income tax return.

Line 26 – Voluntary Contributions

You can make voluntary contributions to the funds listed on Form 540 2EZ, Side 2. See page 13 for a description of the funds.

You may also contribute any amount to the State Parks Protection Fund/Parks Pass Purchase. To receive a single annual park pass, your contribution must equal or exceed \$195.00. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will not be forwarded to DPR. Any contribution to the State Parks Protection Fund/Parks Pass Purchase will be considered a voluntary contribution. For more information go to parks.ca.gov/annualpass or email info@parks.ca.gov.

Line 27 – Amount You Owe

Add line 24, line 25, and line 26 and enter the total on line 27. This is the amount you owe. If line 23 is less than the sum of line 25 and line 26, enter the difference on line 27.

Paying Your Taxes

You must pay 100% of the amount you owe by April 15, 2013, to avoid interest and underpayment penalties. However, the underpayment penalty will be waived if 90% of the tax shown on the tax return is paid by the original due date of the tax return. There are several ways to pay your tax:

- Electronic funds withdrawal (e-file only)
- Pay online/Web Pay
- Credit card
- Check or money order
- Monthly installments

Electronic Funds Withdrawal

If you CalFile or e-file, instead of paying by check, you can use this convenient option. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. You can find the routing and account numbers on your check or by contacting your financial institution. Use the check illustration on this page to find your bank information. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online payment with the FTB. This secure service lets you pay the current amount you owe, extension payments, estimated tax payments, and prior year balances. Go to ftb.ca.gov for more information.

Credit Card

Use your Discover, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The FTB has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

Go to the Official Payments Corp. online payment center at officialpayments.com or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance at 877.297.7457 Monday through Friday, 5 a.m. to 5 p.m. PST.

Payment Date : _____

Confirmation Number: _____

Check or Money Order (no cash please)

Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash.** Write your social security number or individual taxpayer identification number and “2012 Form 540 2EZ” on the check or money order.

A penalty may be imposed if your payment is returned by your bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Enclose but **do not** staple your check or money order to the tax return.

e-file: The software will print a payment voucher (form FTB 3582) for you. Mail your check or money order and the voucher to the address shown on the voucher. **Do not** mail a copy of your tax return or your federal Form(s) W-2.

Request Monthly Installments

Pay as much as you can when you file your tax return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to ftb.ca.gov and search for **installment agreement**. To submit your request by mail, go to ftb.ca.gov to download and print form FTB 3567 or call 800.338.0505 to order the form by phone. Select Personal Income Tax, then select Forms and Publications, and enter code **949** when instructed. Mail the completed form to the FTB at the address shown on the form.

Line 28 – Refund or No Amount Due

Complete the following worksheet:

- A. Amount on line 25 _____
- B. Amount on line 26 _____
- C. Add line A and line B _____
- D. Amount on line 23 _____
- E. Subtract line C from line D _____

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 28. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

If the amount on line C is greater than the amount on line D, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 27.

Direct Deposit

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540 2EZ, Side 2, line 29 and line 30. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration below.

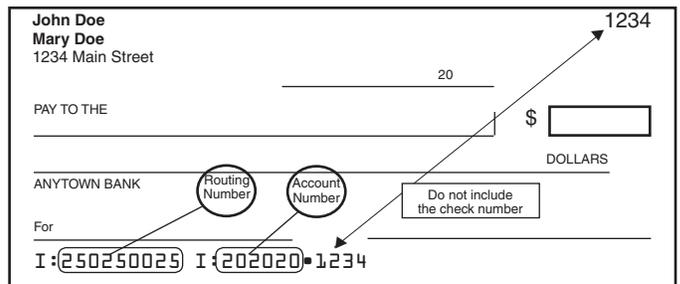
An individual taxpayer may request that his or her refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. **Do not** check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. The total of line 29 and line 30 must equal the total amount of your refund. If line 29 and line 30 do not equal line 28, the FTB will issue a paper check.

Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.



Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.

Sign Your Tax Return

Sign your tax return on Side 2. If you file a joint tax return, your spouse/RDP must also sign it.

If you file a joint tax return, both you and your spouse/RDP are generally responsible for tax and any interest or penalties due on the tax return. If one spouse/RDP does not pay the tax, the other spouse/RDP may have to. See Innocent Joint Filer Relief on page 15.

Include your phone number and email address in case the FTB needs to contact you for information needed to process this tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

Paid Preparer's Information

If you pay a person to prepare your Form 540 2EZ, that person must sign and complete the area at the bottom of Side 2 including an identification number. 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. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2012 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, get form FTB 3520, Power of Attorney Declaration for the Franchise Tax Board.

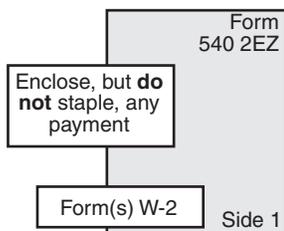
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2013 tax return. This is April 15, 2014, for most people. To revoke the authorization before it ends, notify us by telephone at 800.852.5711 or in writing at Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0040. Include your name, SSN (or ITIN), and the designee's name.

Assembling Your Tax Return

Assemble your tax return and mail it to the FTB.

To help with our processing costs, please enclose, but **do not staple**, your payment. Attach your federal Form(s) W-2 to the lower front of your tax return.

Do not enclose a copy of your federal tax return or any other document with your Form 540 2EZ. This will help us reduce government processing and storage costs.



Mailing Your Tax Return

Mail your tax return to the following address if your tax return shows a refund, or no amount due:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001**

Mail your tax return to the following address if your tax return shows an amount due:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001**