What's New and Other Important Information for 2012

Voluntary Contributions
You may contribute to the following new funds:

- California YMCA Youth and Government Fund
- California Youth Leadership Fund
- School Supplies for Homeless Children Fund
- State Parks Protection Fund/Parks Pass Purchase

Mandatory Electronic Payments
You are required to remit all your payments electronically once you make an estimate or extension payment exceeding $20,000 or you file an original tax return with a total tax liability over $80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a one percent noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of $20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed $80,000.
- The amount you paid is not representative of your total tax liability.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card. For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**.

Registered Domestic Partners (RDP)
Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to an RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Same Sex Married Couples
Married couples must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. Same-sex marriages performed in California after 5:00 p.m. on June 16, 2008, and before November 5, 2008, have been recognized as valid marriages for California purposes. For more information, get FTB Pub. 776, Tax Information for Same-Sex Married Couples, or go to **ftb.ca.gov** and search for **same sex married couples**.

ReadyReturn
If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It simplifies the filing process by pre-filling a tax return with information the state already has. For more information and to see if you qualify, go to **ftb.ca.gov** and search for **readyreturn** or call 800.338.0505.

MyFTB Account
Make tax time less taxing! Check MyFTB Account for information about your FTB-issued 1099-Gs, 1099-INTs, California wage and withholding data, and more! Go to **ftb.ca.gov** and search for **myftb account**.

Direct Deposit Refund
For a faster refund you can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.