

Additional Information

California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you, the use tax** will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the State Board of Equalization using the electronic registration system (eReg) on their website at boe.ca.gov/electsrv/ereg/index.html. On the eReg page, click on the "Get Started" button and select the option "Pay use tax on one-time purchase item(s)" from the Main Menu. For more information about use tax, please visit the State Board of Equalization's website at boe.ca.gov/taxprograms/usetax/index.html.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization. If you do not sell tangible personal property, but you have at least \$100,000 in business gross receipts, you may be required to register with the State Board of Equalization to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, 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). Income tax information is not available at these numbers.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final tax return must be filed for a person who died in 2012 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2012. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get FTB Pub. 705, Innocent Joint Filer - Relief From Paying California Income Taxes, at ftb.ca.gov or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m., except holidays.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a \$20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or you request copies from a field office that assisted you in completing your tax return. See "Order Forms and Publications" on page 63.

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to ftb.ca.gov and search for **real estate tax** or get federal Publication 17, Your Federal Income Taxes-For Individuals, Chapter 22.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

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

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

It's Your Right . . . Register and Vote

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign form FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of form FTB 8453 or FTB 8879.
- Any original Form(s) W-2, 592-B, 593, 1099-G, and any other Form(s) 1099 that you provided.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error only by completing a Form 540X, Amended Individual Income Tax Return, and mailing the paper copy to us. Go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications" on page 62.