State of California
Franchise Tax Board

> **TOP 10**
>> Business Entity Errors
>> That Delay Return Processing – 2015

Category	> Error	> Solution
■ **Forms**	Incorrect math calculations, or incomplete or missing documents (Rank 2/10)	Verify all math calculations when completing forms, schedules, or worksheets. Attach appropriate documents. Calculation errors and/or missing documents can delay tax return processing.
	Return accounting periods overlap (Rank 3/10)	Always use the same accounting period. The Franchise Tax Board, or the Internal Revenue Service, must directly approve period changes in most cases.
	Multiple tax returns filed for the same accounting period (Rank 4/10)	Check business records before sending duplicates of the original return. File only one original return for each accounting period. Allow three to six months to process an original return. If filing an amended return, use Form 100X to amend Form 100, 100W, or 100S, or mark the **amended return** box on Form 565 or 568.
	Incorrect business start date used (Rank 5/10)	Do not use a business start date that is prior to the Secretary of State formation date, for a domestic California entity.
	Incorrect form used for the tax year accounting period indicated on the return (Rank 6/10)	Use the correct tax year form for the tax year filed. Fiscal filers: Use the form for the year the fiscal period began (e.g., use the 2015 form if the fiscal year began in 2015).
	Amended return filed before the original return (Rank 7/10)	Always file an original return before the amended return, to avoid tax return processing delays.
	Tax year on amended return does not match tax year on original return (Rank 8/10)	Verify that the amended return tax year matches the original return tax year.
	Duplicate amended returns filed (Rank 9/10)	Check business records before sending duplicates of the same amended return. Allow six to twelve months to process an amended return.
	Multiple, incorrect, or no box marked on Form 565 Question K (Rank 10/10)	Mark the correct box for the type of partnership entity on Form 565. Mark only one box.
■ **Identification**	Incomplete entity name or number used (Rank 1/10)	Use the **exact** legal entity name used to incorporate, qualify, or register with the Secretary of State (SOS). If not registered with SOS, use the full legal entity name on all documents and also include Doing Business As (DBA), if applicable. Use **exact** entity name as listed on documents previously sent to the Franchise Tax Board. Include all periods, commas, spacing, etc., in name. Also, use the **exact** number SOS assigned to qualify, register, or incorporate. If no SOS number is assigned, use the FTB assigned number.