



## Top 10 Errors that Delayed Processing of Business Entity Returns in 2017

Rank	Error	Solution
1	Incomplete Entity Name or Number	Enter exact legal entity name used to incorporate, qualify, or register with the Secretary of State (SOS). Include any spaces, commas, periods, etc. and number assigned to your entity by SOS. If not registered, use full legal entity name on all documents, including your Doing Business As (DBA) name and FTB number if one is assigned.
2	Incorrect Calculations or Incomplete or Missing Documents	Verify all calculations when completing forms, schedules, and worksheets. Attach completed required documents.
3	Accounting Periods Overlap	Always use the same accounting period. Changes to these periods require prior approval by FTB or IRS.
4	Multiple Tax Returns Filed for Same Accounting Period	File only one original tax return for each accounting period and allow 3 to 6 months to process. To amend your tax return, corporations (C, S, and W corporations) must use FTB Form 100X. Partnerships and LLCs must use FTB Form 565 or 568 and mark the amended return box.
5	Incorrect Business Start Date	Use the formation date given to your entity by SOS. If none, use the start date used on prior filings with FTB.
6	Incorrect Form Used for the Tax Year Accounting Period	Use the correct tax year form when filing your tax return. Fiscal filers must use the tax year form associated to when their fiscal year begins.
7	Amended Tax Return Filed Before Original	Always file an original tax return before amending. If an original has been filed, allow 3 to 6 months for processing before filing an amended return.
8	Amended Return Tax Year Does Not Match Original Tax Year	Allow 6 to 12 months for an amended tax return to be processed.
9	Duplicate Amended Tax Returns	Check line 18 of Form 540 or Form 540NR and use the greater amount between the itemized and standard deduction. Check line 44 of Form 540 Schedule CA to verify amount used on line 18 of Form 540 or 540 NR.
10	Multiple, Incorrect, or No Box Marked on FTB Form 565, Partnership Return of Income Question K	Mark only one box on your 565 tax return.