



STATE OF CALIFORNIA
Franchise Tax Board

FTB Publication

1095D

2018 Tax Practitioner Guidelines for Computer Prepared Returns



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ONLINE SERVICES

Go to **ftb.ca.gov** for:

- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** – to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorized your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

2018 Tax Practitioner Guidelines for Computer Prepared Returns

Introduction

The Franchise Tax Board (FTB) has established these guidelines for tax practitioners who use personal computers to computer-prepare the following income tax returns, schedules, and tax payment vouchers filed on paper:

- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers
- Form 100X, Amended Corporation Franchise or Income Tax Return
- Form 100-ES, Corporation Estimated Tax
- Form 540, California Resident Income Tax Return
- Form 540-ES, Estimated Tax for Individuals
- Form 540 2EZ, California Resident Income Tax Return
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return (Long and Short)
- Form 541-ES, Estimated Tax for Fiduciaries
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income
- Form FTB 3519, Payment for Automatic Extension for Individuals
- Form FTB 3522, LLC Tax Voucher
- Form FTB 3536, Estimated Fees for LLCs
- Form FTB 3537, Payment for Automatic Extension for LLCs
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs
- Form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations
- Form FTB 3563, Payment for Automatic Extension for Fiduciaries
- Form FTB 3582, Payment Voucher for Individual e-filed Returns
- Form FTB 3582X, Payment Voucher for Individual e-filed Amended Returns
- Form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns
- Form FTB 3588, Payment Voucher for LLC e-filed Returns
- Form FTB 3843, Payment Voucher for Fiduciary e-filed Returns
- Schedule K-1 (100S), Shareholder's Share of Income, Deductions, Credits, etc.
- Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.
- Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc.
- Schedule X, California Explanation of Amended Return

This publication also provides information on:

- California's e-file Program. See page 10.
- Filing Business Entity returns, including Schedules K-1 (565 or 568). See page 11.

If you prepare your clients' tax returns by hand, you must use the official forms as printed and distributed by the FTB or an FTB-approved substitute version.

By following these guidelines, you help expedite processing and get your clients' refunds to them faster.

As a tax practitioner, you do not need approval from us to computer-prepare your clients' tax returns. However, make sure that the tax software you use produces FTB-approved forms. Ask your software provider for a copy of its FTB-approval letter for the form(s) you want to prepare.

If you use electronic software that allows you the ability to create tax forms that your clients will file with the FTB, they may need our approval first.

To ensure you receive software updates and other information necessary to produce FTB-approved forms, register with your software provider, as necessary, upon receiving the product.

What's New for 2018

Legislative Update

For information regarding legislative changes, go to ftb.ca.gov and search for **legislation**.

Voluntary Contributions

Please note the following information regarding the voluntary contributions on Forms 540, 540 2EZ, 540NR Long, 540NR Short, and 541:

New Voluntary Contribution Funds

- Code 441, Organ and Tissue Donor Registry Voluntary Tax Contribution Fund
- Code 442, National Alliance on Mental Illness California Voluntary Tax Contribution Fund
- Code 443, Schools Not Prisons Voluntary Tax Contribution Fund

Obsolete Forms

- Form 3511, Environmental Tax Credit

Support of the Scannable Format in Forms and Payment Forms

FTB supports the use of the following forms and payment forms in a scannable format:

| | |
|-------------------------------|-----------------------------|
| Scannable Form 540 | Scannable voucher FTB 3537 |
| Scannable voucher Form 100-ES | Scannable voucher FTB 3538 |
| Scannable voucher Form 540-ES | Scannable voucher FTB 3539 |
| Scannable voucher Form 541-ES | Scannable voucher FTB 3563 |
| Scannable voucher FTB 3519 | Scannable voucher FTB 3582 |
| Scannable voucher FTB 3522 | Scannable voucher FTB 3582X |
| Scannable voucher FTB 3536 | Scannable voucher FTB 3586 |
| | Scannable voucher FTB 3587 |
| | Scannable voucher FTB 3588 |
| | Scannable voucher FTB 3843 |

In an effort to expedite processing, reduce costs, and minimize manual intervention, we request that tax preparation software companies no longer produce or support these forms in a format other than scannable. The exception is for Form 540, where tax software preparation companies have the option to develop either the scannable or 2D barcode version.

Important Reminders

- Taxpayers may request Direct Deposit of their refund to two separate bank accounts on all Personal Income Tax Returns. If taxpayers have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, they may have their refund directly deposited to their ScholarShare accounts.

- For Personal Income Tax Returns, the ARRP “RP” area is configured by the software you use and, when applicable, will print these codes to designate special processing:
 - 9 = Disaster
 - C = Spouse/RDP deceased
 - D = Taxpayer deceased
 - E = IRC 965
 - O = Outside the USA
 - U = Military - Combat Zone/Overseas

See the special instructions for “Disaster, Outside the USA, and Military Designations on Scannable 540 and Substitute Computer-Generated Forms 540, 540 2EZ, Long and Short 540NR” on this page.

- For Business Entity Income Tax Returns, the “RP” area is configured by the software you use and, when applicable, will print these codes to designate special processing:
 - 9 = Disaster
 - E = IRC 965
 - F = CFC Motion Picture Credit

See the special instructions for “Disaster and CFC Motion Picture Credit Designations on Substitute Computer-Generated Forms 100, 100S, 100W, 100X, 565, and 568” on page 5.

“Amount of Payment” – Exception for all Estimate Payment Forms

To better meet taxpayers’ expectations and enable us to optimize efficient processing of scannable estimate payment forms (Forms 100-ES, 540-ES, and 541-ES), we allow software programs to leave the taxpayer’s “Amount of payment” dollar amount blank. This provides a solution for your clients who determine their estimate payment amount at a later date allowing them to enter the payment amount by hand.

To help ensure accurate processing of your clients’ payments, use the current year’s payment forms when paying current year tax liabilities.

California Secretary of State (SOS) File No.

- The SOS file no. is **always** numeric and **must** begin with a “19” or “20.” (The “19” and “20” represents the first two digits of the year the file number was assigned to the taxpayer by the SOS.) (e.g., “200412345678”)
- The SOS file no. should be 12 digits long.
- If the SOS file no. is not available to you, the software you use will zero fill the SOS File No. field. (e.g., 000000000000)

Use of Hyphens in Street Address Field

Hyphens can only be used in the street address field for all personal income tax forms, business income tax forms, payment forms, and vouchers (scannable and substitute versions).

Disaster, Outside the USA, and Military Designations on Scannable Form 540 and Substitute Computer-Generated Forms 540, 540 2EZ, Long and Short 540NR

We continue to enlist the support from preparers to identify their clients with a disaster, outside the USA, or military special processing requirement. In addition to instructions to “write the disaster, outside the USA, or military special circumstance, in red ink, in the top margin on Side 1,” of scannable Form 540, and substitute computer-generated Forms 540, 540 2EZ, Long and Short 540NR, the tax software you use will print code “9” (Disaster), code “O” (Outside the USA), and code “U” (Military) in the ARRP area’s “RP” box. (Check with your software provider to see if they support this option.)

Disasters

Taxpayers affected by certain disasters are legislatively granted additional time to file tax returns and make tax payments, including estimated tax payments (Internal Revenue Code Section 7508A/ California Revenue and Taxation Code Section 18572). We **do** abate interest and any late filing or late payment penalties during the extension period.

Please ensure the following information is written in red ink in the top margin of your clients’ California tax return:

- Disaster – enter the specific name of the disaster (e.g., “DISASTER – Carr Fire 2018”).

Although the disaster code in the ARRP area’s “RP” box will tell us the taxpayer was affected by some disaster, we also need the **specific disaster identified in red ink** in the top margin of the return. With this specific information, we can process the return quickly with the correct extension, if an extension was granted, and adjust interest and penalties as needed.

For more details about how to claim a state tax disaster loss deduction for your clients, get FTB Pub. 1034, Disaster Loss How to Claim a State Tax Deduction.

Outside the USA

For taxpayers residing or traveling outside the USA on April 15, 2019, the deadline to file their tax return and pay the tax is June 17, 2019. Interest will accrue from the original due date until the date of payment. If additional time is needed to file, an automatic six-month extension will be allowed. To qualify for the extension, file the tax return by December 16, 2019.

When filing the tax return, write “**Outside the USA on April 15, 2019**” at the top of the tax return **written in red ink**, or include it according to your software’s instructions. To avoid any late-payment penalties, pay the tax liability by June 17, 2019.

Military – Combat Zone/Overseas

Combat Zone – Service members of the Armed Forces (including National Guard and reservists called to active duty) and civilians acting under the direction of the Armed Forces in support of those forces, are allowed an extension of 180 days after leaving a combat zone or qualified hazardous duty area (QHDA) for filing returns and paying taxes without interest or penalties. In addition to the 180 days, they are allowed an additional extension of up to 107 days (the number of days they were in a combat zone or QHDA during the filing season).

We need the following information **written in red ink** in the top margin of the return:

- Combat Zone
- Location or area served: _____
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

Military Overseas – Service members of the Armed Forces (including National Guard and reservists called to active duty) and Merchant Marines working beyond the boundaries of the United States, are allowed an extension of 180 days after returning from overseas for filing returns and paying tax without interest or penalties.

We need the following information **written in red ink** in the top margin of the return:

- Military Overseas
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Disaster and CFC Motion Picture Credit Designations on Substitute Computer-Generated Forms 100, 100S, 100W, 100X, 565, and 568

We continue to enlist the support from preparers to identify their clients with a disaster or CFC Motion Picture Credit special processing requirement on business entity tax returns. In addition to instructions to "write the disaster or CFC Motion Picture Credit in red ink, in the top margin on Side 1," of substitute computer-generated Forms 100, 100S, 100W, 100X, 565, and 568, the tax software you use will print code "9" (Disaster) and code "F" (CFC Motion Picture Credit) in the RP area's "RP" box. (Check with your software provider to see if they support this option.)

Disasters

Follow the Disaster instructions for Scannable Form 540 on page 4.

CFC Motion Picture Credit.

Taxpayers **attaching** form FTB 3541, California Motion Picture and Television Production Credit, to the tax return should **write "CFC Credit" in red ink** at the top margin of the tax return.

The FTB Conforms with IRS Notices 2004-54 and 2007-79

We will accept the same alternative forms of signature as described in IRS Notices 2004-54 and 2007-79. Specifically, it permits income tax return preparers to sign original returns, as well as e-file authorizations such as forms FTB 8453, California e-file Return Authorization for Individuals, FTB 8454, e-file Opt-Out Record for Individuals, FTB 8455, California e-file Payment Record for Individuals, FTB 8879, California e-file Signature Authorization for Individuals, by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (preparer tax identification number), and phone number.

To Verify Personal Income Tax Estimate Payments

A significant number of personal income tax returns are delayed during processing because taxpayers claim the wrong amount of estimate payment. Confirming personal income tax estimate payments first will resolve many issues where your clients claim amounts or payments that we do not have on record. This could expedite processing and reduce the number of notices your clients receive in connection with claiming the wrong amount of payments.

How can you help? Go to **ftb.ca.gov** and login or register for MyFTB to view:

- Estimated tax payments
- Payment history
- Account summary
- FTB-issued 1099G and 1099-INT information
- Wage and withholding information

To complete one of the requests listed above for your client, tax professionals will need to register with a valid email address, your social security number, and one of the following identification numbers:

- Preparer tax identification number (PTIN)
- Electronic filer identification number (EFIN)
- California Tax Education Council (CTEC) number
- California Certified Public Accountant (CPA) number
- Enrolled agents: Use your PTIN or EFIN.

To view a client's account, tax professionals should have their client's permission and must provide the following information from the client's tax return:

- Client's social security number
- Client's last name
- Year of the tax return
- Filing status used on the tax return
- California AGI on the tax return

To ensure the security of taxpayer information, **be sure to use the log off button to exit** the "MyFTB." For information about your client's federal income tax account, please contact the IRS at 800.829.1040.

Envelope Guidelines

Follow these guidelines if you provide pre-printed envelopes or labels to customers for delivery to the FTB. Doing so will expedite processing and reduce processing problems.

- Use white envelopes only – **no colored envelopes**.
- Use sans serif fonts.
- Ensure envelopes you use contain the correct address and ZIP +4 extension.

Check with your envelope supplier to make sure your supply of envelopes have current year FTB mail addresses in sans serif font, or go to **ftb.ca.gov** and search for **mailing address**.

What is Needed to Computer-Prepare California Tax Forms

Tax practitioners must produce computer-prepared forms using:

- Software that produces FTB-approved forms
- Personal computer hardware required by the software to produce FTB-approved forms (i.e., printer fonts, etc.)
- Good quality, white, standard, stock machine paper (8 1/2 x 11 at minimum 20 lb. weight)
- Black ink
- Software user manuals that include instructions for correctly producing FTB-approved forms

In addition, reading your software provider's user manual (and ALL "**Read Me's**," etc.) will help ensure you have the necessary hardware and printer fonts to correctly produce FTB-approved forms. **Note: "Read Me's"** are a great resource tool to learn about enhancements or revisions made to the software you use.

All printing must be:

- Laser or ink jet
- Courier 12-point, or standard print font (no bold font)
- Alpha characters must be in upper case
- Original printed output (no corrections or photocopies accepted)
- On one side of the paper (scannable forms only; see list on page 3)

General Information About Scannable Form 540

We use an automated processing system to capture information from scannable Form 540, rather than having the information entered manually by key data operators.

Scannable Form 540 **must** have a scannable band (scanband) area that contains the taxpayer's tax data. The scanband directly follows the taxpayer's entity area (Name and Address)

on Side 1. The two and three-digit field numbers and amounts in the scanband correspond to the line numbers on the tax return. Dependents, direct deposit, and tax preparer information appear in the scanband. Even though the tax data will print in the scanband and the conventional area of the form, we “capture” only the tax data in the scanband. Monetary amounts in the scanband **must** be whole dollars only, without decimal points or other punctuation. The rest of scannable Form 540 is like the official form.

To ensure the integrity of the scanband data, if any corrections are made, you must reprint the entire scannable Form 540 tax return before your client (or you) mail it to the FTB.

We will capture the tax practitioner’s identification number, i.e., federal employer identification number (FEIN), and the preparer’s tax identification number (PTIN) from all personal and business entity (corporation, partnership, limited liability company) income tax returns.

Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Personal Income Tax Returns (Scannable Form 540 and Substitute Forms 540, 540 2EZ, Long and Short 540NR)

Taxpayer entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information such as:

- Spouse/RDP name
- Executor/guardian name
- Apartment number and/or letter
- Private mailbox (for the “PMB” to print) and PMB number (or letter)
- Deceased date of taxpayer or taxpayer’s spouse/RDP, if any
- Date of Birth for taxpayer and spouse/RDP, if any
- Prior name, if any

It is critical that you enter the taxpayer entity information correctly. This will help us to accurately process your clients’ tax returns, and help ensure that your clients’ refund checks print with the correct name(s) and address. Your clients’ entity information should print like the examples shown under “Taxpayer Entity Information Examples” shown on page 7.

Personal Income Taxpayer Name and Address Entry Instructions

Use these instructions when you enter your client’s name and address information. It will help reduce processing time and help ensure that refund checks are mailed to the correct name(s) and address.

- Alpha characters **must** be in upper case, Courier, 12-point font.
- Other than the hyphen (–) and slash (/), use no punctuation or symbols in the Street Address field.

See *Taxpayer Entity Information Examples*: JORDAN A TAXPAYER JR and AUSTIN M TEXAN on page 7.

- **Do not** use commas or periods to separate address information.
- **Do not** space or use punctuation in the Name Control (first four letters of the taxpayer’s last name) field.

Example: McPeak Enter: MCPE
 O’Toole Enter: OTOO
 De Martino Enter: DEMA
 Lee Enter: LEE
 Lee-Smith Enter: LEES

- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use the new Suffix field to enter generational suffixes such as “SR”, “JR”, “III”, “IV”. Use Roman numerals (alpha characters) for numeric suffixes.
- **Do not** use a space, punctuation, or symbols in name field(s).

Example: First Name: JoAnne Enter: JOANNE
 Last Name: Von Wodtke Enter: VONWODTKE
 Last Name: Lee-Smith Enter: LEESMITH

- Enter last name of taxpayer and/or spouse/RDP, if different from the last name used on last year’s tax return, in the Prior Name fields. (Example: Marriage or registered domestic partner in the current tax year changes spouse’s/RDP’s maiden name.)
 See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER JR and KAITLYNN G TAXPAYER on page 7.

- The taxpayer and spouse/RDP SSN must be 11 digits (includes “-”). Enter “000-00-0000” in the SSN field if an individual has applied for or does not have an SSN. See next bullet.

- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a “ITIN,” it should be entered in the SSN field.

Forms 541-ES, FTB 3563, and FTB 3843: The FEIN must be 10 digits (includes “-”). Enter “00-0000000” if the fiduciary has applied for or does not have a FEIN.

- Enter Principal Business Activity (PBA) code, if applicable, (scannable Form 540 and substitute Long Form 540NR only). Otherwise, leave this field blank.

See *Taxpayer Entity Information Example*: SARAH E LEE on page 7.

- Enter deceased date of death for taxpayer or spouse/RDP, if any, in appropriate field. Format is MM-DD-YYYY. No punctuation other than the “-.”

See *Taxpayer Entity Information Example*: ROBERT J SMITH on page 7.

- Use standard abbreviations for the suffix of the street name. See “**Standard Abbreviations**” on page 13.

- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated “Apartment” and “Apartment Number” fields. These fields are on the same line as the “Street Address” field. **Note:** Use these abbreviations in the “Apartment” field: APT, BLDG, SP, STE, RM, FL, or UN, as applicable.

See *Taxpayer Entity Information Example*: MICKEY J BEEHAPPY and LYNN S BEEHAPPY on page 7.

- Additional Information field is a supplemental field used only for: “in care of” name and additional address information. Other than slash(/) use no punctuation or symbols in this field.

See *Taxpayer Entity Information Example*: AUSTIN M TEXAN on page 7.

- Military “APO” or “FPO” addresses:
 - Enter “APO” or “FPO” in the first three positions of the City field.
 - **Do not** enter the name of the city for “APO” and “FPO” addresses.
 - Enter two-character alpha state code in the State field:

| City field | State Code | ZIP Code Range |
|------------|------------|----------------|
| APO | AA | 34000-34099 |
| APO | AE | 09000-09999 |
| FPO | AP | 96200-96699 |

See *Taxpayer Entity Information Example*: ELIJAH M MISSION on page 7.

- In the State field, use the standard two-digit abbreviation for the state and United States possession. See **“State and U.S. Possessions”** on page 13.
 - The ZIP Code can be 10 digits (includes hyphen “-”).
 - If you have a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Use the standard two-digit country abbreviation for the foreign country name. See **“Country Abbreviation List”** on page 14. Follow the country’s practice for entering the province/state/county name and foreign postal code.
- See *Taxpayer Entity Information Example*: CHRIS A JACKSON and PAT G JACKSON on this page.
- Date of Birth for taxpayer and spouse/RDP, if any.
- See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER JR and KAITLYNN G TAXPAYER on this page.
- Apply these guidelines, then truncate if the information exceeds the field length.

Taxpayer Entity Information Examples:

| | | | |
|------------------------|---------------|-------------|------------|
| 111-11-1111 | LEE | 18 | PBA 123456 |
| SARAH | E LEE | | |
| 1234 STATE ST | | | |
| CROWN | CA 12345 | | |
| 111-11-1111 | TAXP | 222-22-2222 | 18 |
| JORDAN | A TAXPAYER | | JR |
| KAITLYNN | G TAXPAYER | | |
| 12345½ SHORT ST | | | |
| ANYPLACE | CA 12345 | | |
| 06-13-1948 | 02-04-1957 | SINGLENFREE | |
| 111-11-1111 | TEXA | 18 | |
| AUSTIN | M TEXAN | | |
| HOMESTYLE NURSING HOME | | | |
| 1234 BEAUTIFUL DR-21 | | | |
| WELCOME | CA 54321 | | |
| 111-11-1111 | BEEH | 222-22-2222 | 18 |
| MICKEY | J BEEHAPPY | | |
| LYNN | S BEEHAPPY | | |
| 9876 LONGNAME WY | STE | 141 | PMB 263 |
| WALLACE | CA 12345-6789 | | |
| 111-11-1111 | SMIT | 222-22-2222 | 18 |
| ROBERT | J SMITH | | 03-12-2018 |
| KIMBERLY | SMITH | | |
| 3452 BUSY DR | UN | 5 | |
| BORDERTOWN | CA 12345 | | |
| 111-11-1111 | MISS | 18 | |
| ELIJAH | M MISSION | | |
| PO BOX 888 | | | |
| APO | AE 09876 | | |
| 111-11-1111 | JACK | 222-22-2222 | 18 |
| CHRIS | A JACKSON | | |
| PAT | G JACKSON | | |
| 9876 LONG NAME WAY | | | |
| LONDON | | | |
| UK | NOTTING HILL | W11 2BQ | |

If there is no spouse/RDP name, taxpayer or spouse/RDP prior last name, additional information, etc., the tax software you use will leave these areas blank.

Miscellaneous Information

Tax Preparer Identification Number: Paid Preparer Information.

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.

Direct Deposit of Refund (DDR)

DDR is available to your clients who file their personal income tax return Forms 540, 540 2EZ, Long 540NR, and Short 540NR electronically or on paper and to your business entity clients who file Forms 100, 100S, 100W, and 109. When your clients select this option, be sure to complete **ALL DDR fields** in the “Direct Deposit of Refund” area Side 5 on Form 540; Side 4 on Form 540 2EZ; Side 5 on Long Form 540NR; Side 4 on Short Form 540NR; Side 2 on Forms 100, 100S and 100W; and Side 2 on Form 109.

Mandatory Electronic Payments – Your personal income tax clients are required to remit their payments electronically if they make an estimate or extension payment exceeding \$20,000 or if the total tax liability shown on their original tax return exceeds \$80,000 for any taxable year that begins on or after January 1, 2009. Once your clients meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty. Electronic payments can be made using Web Pay on FTB’s website, electronic funds withdrawal (EFW) as part of the e-file return, or their credit card. For more information, go to **ftb.ca.gov** and search for **mandatory epay**.

Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Your clients can enjoy the convenience of online bill payment with Web Pay. This secure service lets them pay the current amount owed and schedule future payments, such as estimated tax, up to one year in advance. They select the amount to pay and when to pay it. We deduct the payment from their bank account on the date selected. Your client’s social security number or ITIN, bank account and routing number is needed to use this service. For more information, go to **ftb.ca.gov/pay**.

Business entity income tax clients can make payments electronically at the FTB website with Web Pay. Your business entity clients can make an immediate payment or schedule payments up to a year in advance. For more information, go to **ftb.ca.gov/pay**.

- **Credit Card** – Whether your clients e-file or file by mail, they may use their Discover, MasterCard, Visa, or American Express to pay their tax (tax return balance, extension payment, estimated tax payment, or tax due with bill notice). They can make payments online or by phone. For more information about fees, etc., call 800.272.9829, or visit **officialpayments.com**.
- **Check or Money Order** – Using the current year’s form to make a current year payment, your clients should:

1. Make a check or money order payable to the “Franchise Tax Board.”

Using black or blue ink, make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

2. Write their tax ID number (SSN or ITIN, FEIN, CA corp. no., or CA SOS file no.), tax form, and tax year on the check or money order.
3. Mail the payment to the correct address. Go to ftb.ca.gov and search for **mailing address**.

What are Keying Symbols?

Keying symbols are important. Although we process most personal income tax returns through our automated imaging system, there are times when certain returns require manual intervention by us.

Keying symbols are shown on all computer-prepared tax returns, including the conventional areas of scannable Form 540. They will print to the left of specified tax data line numbers. They reduce time and guide key data operators to enter the correct tax return information.

Exact placement, shape, and size of keying symbols that will be present on the 2018 personal and business income tax returns is shown below in the snapshot of a 2018 Form 540.

Before you give your clients their tax returns to file, please verify that these symbols are present. If they are not present, please read your software company's user manual to make sure you have the minimum hardware and printer fonts necessary to print FTB-approved forms. If you cannot determine why the keying symbols do not print correctly, contact your software provider's technical support staff

| | | | | | |
|-------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| ● <input type="checkbox"/> FTB 3803 | ● 31 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 194,504, see instructions | ● 32 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ● 33 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ● 34 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ● 35 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ● 40 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| and amount. | ● 43 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| and amount. | ● 44 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | ● 45 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Fiscal Year Filers

If any of your clients file their personal income tax return on a fiscal year basis, the tax software you use must accommodate their needs. Not all tax software products support the filing of fiscal year personal income tax returns. As a result, you may need to complete the tax returns for your fiscal year clients by hand.

Always remember to enter the fiscal year date as the filing date for your fiscal year clients; otherwise, we will process the tax return as a calendar year tax return. When this happens, the tax return most likely will appear to be delinquent in some way. As a result, your fiscal year clients could receive a delinquent or late payment of tax penalty or an underpayment of estimated tax penalty and may be assessed interest.

Contact your software provider and confirm the tax software you use supports fiscal year filing for personal income tax filers.

Prior Year and Amended Returns

Do not use 2018 software to file a prior year tax return. File current year forms for current year tax liabilities. (e.g., Use the 2019 Form 540-ES to make 2019 estimate tax payments.)

Amend personal income tax Forms 540, 540 2EZ, and Long or Short 540NR by completing the applicable amended personal income tax return and checking the amended checkbox. Also complete and attach Schedule X to the applicable amended return.

Amend corporate income tax Forms 100, 100S, and 100W by completing Form 100X, Amended Corporation Franchise or Income Tax Return.

Amend partnership and limited liability company (LLC) Forms 565 and 568 by completing a new Form 565 or 568. Check the box marked "Amended return" on Side 1 of each form. For more information on how to file amended partnership and LLC returns get the Form 565 or Form 568 tax booklet.

Payment Forms

There are several types of scannable payment forms:

- Form 100-ES, Corporation Estimated Tax, is used by business entities to figure and pay their estimated tax.
- Form 540-ES, Estimated Tax for Individuals, is used by individual taxpayers to figure and pay their estimated tax.
- Form 541-ES, Estimated Tax for Fiduciaries, is used by estates or trusts to figure and pay their estimated tax.
- Form FTB 3519, Payment for Automatic Extension for Individuals, is used **only** if individual taxpayers cannot file their 2018 tax return by April 15, 2019, and tax is due.
- Form FTB 3522, LLC Tax Voucher, is used by limited liability companies (LLCs) to pay the annual LLC tax of \$800 by the 15th day of the 4th month **after the beginning** of the taxable year.
- Form FTB 3536, Estimated Fee for LLCs, is used by LLCs to estimate and pay the LLC fee by the 15th day of the 6th month **after the beginning** of the taxable year.
- Form FTB 3537, Payment for Automatic Extension for LLCs, is used **only** if a limited liability company owes tax or fees for 2018 and is unable to file Form 568, Limited Liability Company Return of Income, by the original due date. Also see form FTB 3536 for more information.
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs, is used **only** if a partnership owes tax for 2018 and is unable to file Form 565, Partnership Return of Income, by the original due date, and tax is due.
- Form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations, is used **only** if a corporation or exempt organization owes tax for 2018 and is unable to file its return by the original due date, and tax is due.
- Form FTB 3563, Payment for Automatic Extension for Fiduciaries, is used **only** if an estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the original due date, and tax is due.
- Form FTB 3582, Payment Voucher for Individual e-filed Returns, is used **only** when a taxpayer electronically files their tax return and there is a balance due.
- Form FTB 3582X, Payment Voucher for Individual e-filed Amended Returns, is used **only** when a taxpayer electronically files its amended tax return and there is a balance due.
- Form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns, is used **only** when a corporation electronically files its tax return, and there is a balance due.
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns, is used **only** when a partnership electronically files its Form 565 tax return and there is a balance due.
- Form FTB 3588, Payment Voucher for LLC e-filed Returns, is used **only** when a limited liability company electronically files its Form 568 tax return and there is a balance due.
- Form FTB 3843, Payment Voucher for Fiduciary e-filed Returns, is used **only** when an estate or trust files its tax return electronically and there is a balance due.

Do not use any of the forms shown above to make installment payments for your clients that owe tax. Only we can set up an installment agreement plan for your clients. Get form FTB 3567, Installment Agreement Request, for information on how to request an installment agreement plan for your clients. For more information or to download forms to request an installment agreement, go to ftb.ca.gov and search for **installment agreement**.

Remind your clients NOT to mail any payment form, listed above to the FTB if the "Amount of payment" is zero (0).

Additional Credit Names, Codes, and Acronym Names

The tax software you use should include the credit acronym and code number for each additional credit shown below. See "Claiming Additional Credits on Personal and Business Entity Tax Returns (Forms 100, 100S, 100W, 540, and Long Form 540NR)," on page 9.

*PIT = Personal Income Tax

*CT = Corporation Tax

| Credit Name | Code | Acronym | PIT* | CT* |
|---|------|--------------|------|-----|
| California Competes Tax | 233 | CA COMPETES | X | X |
| Child Adoption | 197 | CHILD ADOPT | X | |
| Child and Dependent Care Expenses | 232 | CHILDDP EXP | X | |
| College Access Tax | 235 | COLLEGE FUND | X | X |
| Dependent Parent | 173 | DEP PARENT | X | |
| Disabled Access for Eligible Small Businesses | 205 | DSABL ACCESS | X | X |
| Donated Agricultural Products | | | | |
| Transportation | 204 | DONATE AGTRN | X | X |
| Earned Income Tax Credit | NONE | EITC | X | |
| Enhanced Oil Recovery | 203 | ENHNC OILREC | X | X |
| Enterprise Zone Hiring | 176 | E/Z HIRE/USE | X | X |
| Joint Custody Head of Household | 170 | JT CSTDY HOH | X | |
| Local Agency Military Base Recovery Area | | | | |
| Hiring | 198 | LAMBRA HR/US | X | X |
| Low-Income Housing | 172 | LOW-INC HOUS | X | X |
| Natural Heritage Preservation Tax | 213 | HERITAGE | X | X |
| New Advanced Strategic Aircraft | 236 | ADV STR AIR | | X |
| New California Motion Picture and Television Production | 237 | MOVIETVPROD | X | X |
| New Donated Fresh Fruits or Vegetables | 238 | DONATE FRESH | X | X |
| New Employment | 234 | NEW EMPLMNT | X | X |
| Nonrefundable Renter's | NONE | NONE | X | |
| Other State Tax | 187 | OTHER STATE | X | |
| Prior Year Alternative Minimum Tax | 188 | PRIOR YR AMT | X | X |
| Prison Inmate Labor | 162 | INMATE LABOR | X | X |
| Research | 183 | RESEARCH | X | X |
| Senior Head of Household | 163 | SR HOH | X | |

Repealed Credits with Carryover Provisions

| Code | Acronym | PIT* | CT* |
|------|--------------|------|-----|
| 175 | AGRI PRODUCT | X | X |
| 223 | MOVIETVPROD | X | X |
| 196 | COMSLR EL CO | X | X |
| 181 | COM SLR NRG | X | X |
| 209 | CDFI INVEST | X | X |

| | | | | |
|---|-----|---------------|---|---|
| Contribution of Computer Software | 202 | CTB COMPSOFT | | X |
| Donated Fresh Fruits or Vegetables | 224 | DONATE FRESH | X | X |
| Employee Ridesharing: Employee Vanpool Program | 194 | R/S EMPL VN | X | |
| Employer Child Care Contribution | 190 | CHLDCARE CTR | X | X |
| Employer Child Care Program | 189 | CHLDCARE PRG | X | X |
| Employer Ridesharing: Large Employer | 191 | R/S LG EMPLR | X | X |
| Small Employer | 192 | R/S SM EMPL | X | X |
| Transit Passes | 193 | R/S TRANSIT | X | X |
| Energy Conservation | 182 | NRG CSRV CO | X | X |
| Enterprise Zone Sales or Use Tax | 176 | E/Z HIRE/USE | X | X |
| Environmental Tax | 218 | ENVRNMNTL TAX | X | X |
| Farmworker Housing: New Construction/ Rehabilitation | 207 | F/W HS CONST | | X |
| Local Agency Military Base Recovery Area Sales or Use Tax | 198 | LAMBRA HR/US | X | X |
| Low-Emission Vehicles | 160 | LOW-EMS VHCL | X | X |
| Manufacturing Enhancement Area Hiring | 211 | MEA HIRE | X | X |
| New Jobs | 220 | NEWJOBS | X | X |
| Orphan Drug | 185 | ORPHN DRG CO | X | X |
| Political Contributions | 184 | POLTCL CTB | X | |
| Recycling Equipment | 174 | RCYCL EQUIP | X | X |
| Residential Rental & Farms Sales | 186 | RES RNT/FARM | X | |
| Ridesharing | 171 | R/S CO | X | X |
| Salmon & Steelhead Trout Habitat Restoration | 200 | SALMON/TROUT | X | X |
| Solar Energy System | 180 | SLR NRG CO | X | X |
| Solar Pump | 179 | SLR PUMP CO | X | X |
| Targeted Tax Area Hiring Credit | 210 | TTA HIRE/USE | X | X |
| Targeted Tax Area Sales or Use Tax | 210 | TTA HIRE/USE | X | X |
| Technological Property Contribution | 201 | TECHPROP CTB | | X |
| Water Conservation | 178 | WATRCRSRV CO | X | |
| Young Infant | 161 | YNG INFNT CO | X | |

Additional Credits

Field numbers 43 and 44 in the scanband on scannable Form 540 are where your clients' additional credit amounts, if any, print. The appropriate three-digit numeric credit code **must** precede the additional credit amount.

Additional Credit Example

Dependent Parent Credit (code 173) of \$20 in field number 43. The scanband on Form 540 will look like this:

43 17320

Claiming Additional Credits on Personal and Business Entity Tax Returns (Forms 100, 100S, 100W, 540, and Long Form 540NR)

When your clients claim additional credits, the credit acronym, code, and amount should print on the applicable lines of Forms 100, 100S, 100W, 540, and Long Form 540NR. (The credit acronym, code, and amount of credit will print on the applicable line on Side 3 of scannable Form 540.)

When a client claims credits on Schedule P (100, 100W, 540, or

540NR) and the credits are listed in more than one section, the tax software you use should total column (b) of the credits that have the same codes and bring the total forward to the applicable line of the tax return being filed.

If your client has any other credits to claim on Schedule P (100, 100W, 540, or 540NR), the tax software you use should add the amounts from column (b) for those credits and bring the total forward to the applicable line of the tax return being filed.

California's e-file Program

California R&TC Section 18621.10 requires any business entity that files an original or amended tax return that is prepared using tax preparation software to e-file their tax return with the FTB. For more information, go to ftb.ca.gov and search for **business efile**.

California R&TC Section 18621.9 requires practitioners who prepare more than 100 individual state income tax returns annually and who prepare one or more current year returns using tax preparation software to e-file. For more information about mandatory e-file, go to ftb.ca.gov and search for **mandatory e-file**.

The FTB and the IRS have approved over 200,000 tax practitioners to provide e-filing services to more than 16 million California taxpayers expected to e-file during the current filing season. Participating in the California e-file Program has many benefits for you and your clients. Here are some highlights:

- **Faster refunds** – Refunds can be deposited directly into your client's bank account.
- **Proof of receipt** – We provide acknowledgement that we have accepted the tax return for processing.
- **Opportunity to correct errors** – Our system performs up-front edits on all incoming e-file tax returns. We let you know if we detect any errors, what those errors are, and allow you time to make any corrections. This step reduces subsequent notices to your clients.
- **Accurate tax returns** – Because most errors can be resolved before we accept your tax return for processing, less than one percent of e-file tax returns require special handling.
- **Safe** – We use the latest technologies to ensure the security and privacy of all taxpayer information. Our Secure Web Internet File Transfer System (SWIFT) only allows HTTPS and FTPS protocols plus 128-bit Encryption using digital certificates from VeriSign. We have never experienced a breach of security in our e-file program.

California e-file Program Enrollment Requirements (Individual and Business e-file)

FTB does not require e-file providers to submit a separate enrollment application for authorization to electronically file individual or business tax returns.

Providers approved to participate in the IRS Electronic Filing (e-file) Program are automatically enrolled in the California e-file Program. In addition, we will automatically receive any updates that you make to your IRS account.

Requirements for e-file participation:

To be automatically enrolled in our e-file program, you must be an accepted participant in the IRS e-file Program. We receive confirmation from the IRS after they accept you into their program.

Use your IRS-assigned Electronic Filer Identification Number (EFIN) to e-file with the FTB. If you transmit returns, use your IRS-assigned Electronic Transmitter Identification Number (ETIN) with the FTB.

Comply with the guidelines in FTB Pub. 1345, Handbook for Authorized e-file Providers.

Once you receive your IRS EFIN, you can verify your enrollment

with California by contacting e-Programs Customer Service at 916.845.0353.

Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Business Entity (BE) Tax Returns (Forms 100, 100S, 100W, 100X, 565, and 568) and Tax Payment Forms

BE Entity ID Number, Name, and Address Entry Instructions

BE entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information. Use these instructions when you enter your client's entity ID number, name, and address information. It will help reduce processing time and help ensure refunds are mailed to the correct name and address.

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters **must** be upper case.
- Entity ID number is a corporation number, federal employer identification number (FEIN), or California Secretary of State (SOS) file number. The number can be up to 12 digits - (the FEIN includes a hyphen.)
 - **Entity ID Number** field must be one of the following:
 - **Forms 100, 100S, 100W, 100X, 100-ES, FTB 3539, and FTB 3586**
Corporation number – Numeric, 7 digits, no preceding alpha character or dashes, spaces, or punctuation; includes leading zeros (e.g., "1234567" or "0000000")
CA SOS file number – If an LLC elects to be taxed as a corporation, enter CA SOS file number. Numeric, 12 digits. Number must begin with 19 or 20 (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
 - **Forms 565, FTB 3538, and FTB 3587**
FEIN – Numeric, 10 digits, includes hyphen (–) (e.g., "12-3456789" or "00-0000000")
 - **Forms 568, FTB 3522, FTB 3536, FTB 3537, and FTB 3588**
CA SOS file number – Numeric, should be 12 digits
The SOS file number **must** begin with "19" or "20" (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
 - When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (e.g., "00-0000000"). **Do not** enter "Applied For."
- **Entity Name Control** field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
 - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name. (See *Business Entity Information Example 1* on page 11).
 - **Do not** space or use symbols or any punctuation, including hyphens (–) and slashes (/). (See *Business Entity Information Example 2* on page 11).
 - **Do not** use "The" when it is the first word in the Entity's name. (See *Business Entity Information Example 4* on page 11).
 - **Do not** use punctuation, hyphens, or blanks in the name control.

| | |
|---|-------------|
| Examples: Entity name: The LTP LLC | Enter: LTPL |
| Entity name: ABC Incorporated | Enter: ABCI |
| Entity name: 012-015 Apts | Enter: 0120 |

Entity name: 9 Twelve Enter: 9TWE
 Entity name: BZX Enter: BZX
 Entity name: 9-12 Enter: 912

- Enter Form Type Indicator as:
 - Forms 100, 100S, and 100W = 1
 - Form 109 = 2
 - Form 199 = 3
 - If more than one form, or no form indicated = 0
 - Enter Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)
 - TYB = “MM-DD-YYYY” (Enter “00-00-0000” **only** if TYB is unknown.)
 - TYE = “MM-DD-YYYY” (Enter “00-00-0000” **only** if TYE is unknown.)
 - Enter Business Entity name – Use business name, as is:
 - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (–), slashes (/), and ampersands (&). (See *Business Entity Information Examples 1, 2, and 3* on this page).
 - **Do not** use any other symbols or punctuation in the Business Entity Name field.
 - Street Address Information:
 - Other than the hyphen (–) and slash (/), use no punctuation or symbols in the Street Address field.
 - **Do not** use commas or periods to separate address information.
 - Use standard abbreviations for the suffix of the street name. See “**Standard Abbreviations**” on page 13.
 - **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated “Suite” and “Suite Number” fields. These fields are on the same line as the “Street Address” field. Use these abbreviations in the “Suite” field: STE, RM, FL, BLDG, or UN, as applicable.
 - Enter Private Mailbox (PMB) and PMB number/letter in the “PMB” and “PMB number/letter” fields. These fields are on the same line as the “Street Address” field. “PMB” will print with a PMB number/letter. If no “PMB,” the software you use will leave both fields blank.
 - Use the Additional Information field for “Owner/ Representative/Attention” name and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
 - Military “APO” or “FPO” addresses:
 - Enter “APO” or “FPO” in the first three positions of the City field.
 - **Do not** enter the name of the city for “APO” and “FPO” addresses. Enter the two-digit state code in the State field:
- | City Field | State Field | ZIP Code Range |
|------------|-------------|----------------|
| APO | AA | 34000-34099 |
| APO | AE | 09000-09999 |
| FPO | AP | 96200-96699 |
- In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See “**State and U.S. Possessions**” on page 13.
 - The ZIP Code can be 10 digits (includes hyphen “–”).
 - If you have a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Use the standard two-digit country abbreviation for the foreign country name. See “**Country Abbreviation List**” on page 14. Follow the country’s practice for entering the province/state/county name and foreign postal code. (See *Business Entity Information Example 5*

below.)

- Apply these guidelines, then truncate if the information exceeds the field length.

Business Entity Information Examples:

Example 1 Corporation

0000823 LPAN 44-1234567 200412345678 18 FORM 1
 TYB 01-01-2018 TYE 12-31-2018
 LP & T CONSULTING SERVICES INCORPORATED
 B GANGLER
 9646 BUTTERFIELD WY
 RANCHO CORDOVA CA 95670-3720
 (123) 456-7890

Example 2 Partnership

99-7654321 LZ 1999712345678 (123)456-7890 18 FORM 0
 TYB 01-01-2018 TYE 12-31-2018
 L - Z
 5800 SANTA ANITA AV STE 2
 EL MONTE CA 92102-1230

Example 3 LLC:

200387654321 2018 95-8654321 (123)456-7890 18 FORM 0
 TYB 00-00-0000 TYE 00-00-0000
 2011 - 2015 - 2017 - 2019 WHASSUP
 4900 W CAMBRIDGE
 ATLANTA GA 30303

Example 4 Exempt Organization:

7777888 LTPL 99-7777777 200412345678 18 FORM 0
 TYB 01-01-2018 TYE 12-31-2018
 THE LTP LLC
 C VEGA
 4545 BUTTERFLY LN PMB 15
 SACRAMENTO CA 95823
 (123) 456-7890

Example 5 Foreign Address Corporation:

7779311 ALLE 98-7654321 199912345678 18 FORM 0
 TYB 01-01-2018 TYE 12-31-2018
 ALL ENGLAND ENTERTAINMENT
 1963 ABBEY LANE PMB 15
 LONDON
 UK NOTTING HILL W11 2BQ
 (123) 987-6541

Filing Business Entity Returns

To ensure accurate and timely processing of your clients’ business entity returns that require Schedules K-1 (100S, 541, 565, or 568), use software that produces FTB-approved schedules. Make sure that the substitute forms you use meet our requirements. Schedules K-1 (565 and 568) filed with incomplete information may cause us to contact the partnership or limited liability company (LLC) for more information or return the Schedules K-1 to the partnership or LLC. Either circumstance may subject the partnership or LLC to penalties.

Do not file

- Schedule K-1 data on microfiche or diskette
- Federal Schedule K-1 (1065)
- Database printout information
- Abbreviated schedules

Substitute Schedules K-1 (565 or 568) Filing Requirements

If you choose to develop your clients’ Schedules K-1 (565 or 568) in paper format, you must follow the same substitute forms review and approval requirements used by tax software developers, transfer agents, and others. You must complete and return to the

FTB form FTB 1096, Agreement to Comply with FTB Pub. 1098, Annual Requirements and Specifications. FTB Pub. 1098, Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms, includes the information you need to develop FTB-approved forms. For more information and access to form FTB 1096 or FTB Pub. 1098, email the FTB's Substitute Forms Program at **SubstituteForms@ftb.ca.gov**.

The paper format of Schedules K-1 (565 or 568) may be either a one-sided or two-sided format. The one-sided format includes only those tax data lines applicable to the partner or member. The two-sided format includes all tax data lines. Software companies choose the format to include in their tax products and both formats require approval from the FTB.

Common Trusts and Investment Clubs

Common trust funds and investment clubs should use Form 565, Partnership Return of Income, to report their filing information. To help ensure accurate processing, common trust funds are required to use the principal business activity (PBA) code 525920. Investment clubs are required to use PBA code 523900. For more information, see the instructions for federal Form 1065, U.S. Return of Partnership Income.

Power of Attorney (POA) and Tax Information Authorization (TIA)

Beginning January 1, 2018, we have updated our online submission process as well as our Power of Attorney Declaration forms and Tax Information Authorization forms. We recommend online submission for faster processing; however the following paper forms are available for individuals without online access:

- FTB 3520 PIT, Individual or Fiduciary Power of Attorney Declaration
- FTB 3520 BE, Business Entity or Group Nonresident Power of Attorney Declaration
- FTB 3520 RVK, Power of Attorney Declaration Revocation
- FTB 3534, Tax Information Authorization
- FTB 3535, Tax Information Authorization Revocation

Use the most current version of the POA forms. The authority provided by the declaration forms will expire six years from the date the forms are signed or a revocation form FTB 3520 RVK is filed. We will no longer automatically revoke previously accepted POA Declarations with overlapping tax years or income periods. POA Declarations filed before January 1, 2018, will generally remain in effect until revoked or expired.

We will only accept the new FTB 3520 PIT or FTB 3520 BE forms and will reject the former FTB 3520 form and non-FTB POA Declaration forms. For more information on submitting the forms online or by mail, go to **ftb.ca.gov/poa**.

We will only accept and process the new FTB 3534 TIA. We will no longer process the comparable IRS Form 8821, Tax Information Authorization. For more information on submitting the forms online or by mail, go to **ftb.ca.gov/TIA**.

Standard Abbreviations

| | |
|-----------------|------------------------|
| AIR FORCE BASE | AFB |
| APARTMENT | APT |
| AVENUE | AV |
| BOULEVARD | BL |
| BUILDING | BLDG |
| CAUSEWAY | CSWY |
| CENTER | CTR |
| CIRCLE | CIR |
| COURT | CT |
| CROSSING | XING |
| DEPARTMENT | DEPT |
| DRIVE | DR |
| EAST* | E |
| EXPRESSWAY | EXPY |
| FLOOR | FL |
| FREEWAY | FWY |
| HIGHWAY | HWY |
| LANE | LN |
| LOOP | LP |
| NORTH* | N |
| NORTHEAST* | NE |
| NORTHWEST* | NW |
| NUMBER/# | NO (Do not use # sign) |
| PARKWAY | PKY |
| PLACE | PL |
| PLAZA | PLZ |
| POINT | PT |
| POST OFFICE BOX | PO BX |
| ROAD | RD |
| ROOM | RM |
| SAN/SANTO | SN |
| SOUTH* | S |
| SOUTHEAST* | SE |
| SOUTHWEST* | SW |
| SPACE | SP |
| SQUARE | SQ |
| STREET | ST |
| SUITE | STE |
| TERRACE | TER |
| TRACK | TRAK |
| UNIT | UN |
| WALK | WK |
| WALKWAY | WKWY |
| WAY | WY |
| WEST* | W |

* ABBREVIATE ONLY WHEN USED AS A DIRECTION

State and U.S. Possessions

| | |
|-----------------------------------|----|
| ALABAMA | AL |
| ALASKA | AK |
| AMERICAN SAMOA | AS |
| ARIZONA | AZ |
| ARKANSAS | AR |
| CALIFORNIA | CA |
| COLORADO | CO |
| CONNECTICUT | CT |
| DELAWARE | DE |
| DISTRICT OF COLUMBIA | DC |
| FEDERATED STATES OF MICRONESIA | FM |
| FLORIDA | FL |
| GEORGIA | GA |
| GUAM | GU |
| HAWAII | HI |
| IDAHO | ID |
| ILLINOIS | IL |
| INDIANA | IN |
| IOWA | IA |
| KANSAS | KS |
| KENTUCKY | KY |
| LOUISIANA | LA |
| MAINE | ME |
| MARSHALL ISLANDS | MH |
| MARYLAND | MD |
| MASSACHUSETTS | MA |
| MICHIGAN | MI |
| MINNESOTA | MN |
| MISSISSIPPI | MS |
| MISSOURI | MO |
| MONTANA | MT |
| NEBRASKA | NE |
| NEVADA | NV |
| NEW HAMPSHIRE | NH |
| NEW JERSEY | NJ |
| NEW MEXICO | NM |
| NEW YORK | NY |
| NORTH CAROLINA | NC |
| NORTH DAKOTA | ND |
| NORTHERN MARIANA ISLANDS | MP |
| OHIO | OH |
| OKLAHOMA | OK |
| OREGON | OR |
| PALAU | PW |
| PENNSYLVANIA | PA |
| PUERTO RICO | PR |
| RHODE ISLAND | RI |
| SOUTH CAROLINA | SC |
| SOUTH DAKOTA | SD |
| TENNESSEE | TN |
| TEXAS | TX |
| UTAH | UT |
| VERMONT | VT |
| VIRGIN ISLANDS | VI |
| VIRGINIA | VA |
| WASHINGTON | WA |
| WEST VIRGINIA | WV |
| WISCONSIN | WI |
| WYOMING | WY |

Country Abbreviation List

| | | | |
|-----------------------------|----|--|----|
| Aruba | AA | Ecuador | EC |
| Antigua and Barbuda | AC | Egypt | EG |
| United Arab Emirates | AE | Ireland | EI |
| Afghanistan | AF | Equatorial Guinea | EK |
| Algeria | AG | Estonia | EN |
| Azerbaijan | AJ | Eritrea | ER |
| Albania | AL | El Salvador | ES |
| Armenia | AM | Ethiopia | ET |
| Andorra | AN | Czech Republic | EZ |
| Angola | AO | Finland | FI |
| American Samoa | AQ | Fiji | FJ |
| Argentina | AR | Falkland Islands (Islas Malvinas) | FK |
| Australia | AS | Federated States of Micronesia | FM |
| Ashmore and Cartier Islands | AT | Faroe Islands | FO |
| Austria | AU | French Polynesia | FP |
| Anguilla | AV | Baker Island | FQ |
| Akrotiri | AX | France | FR |
| Antarctica | AY | French Southern and Antarctic Lands | FS |
| Bahrain | BA | The Gambia | GA |
| Barbados | BB | Gabon | GB |
| Botswana | BC | Georgia | GG |
| Bermuda | BD | Ghana | GH |
| Belgium | BE | Gibraltar | GI |
| Bahamas | BF | Grenada | GJ |
| Bangladesh | BG | Guernsey | GK |
| Belize | BH | Greenland | GL |
| Bosnia-Herzegovina | BK | Germany | GM |
| Bolivia | BL | Guam | GQ |
| Burma | BM | Greece | GR |
| Benin | BN | Guatemala | GT |
| Belarus | BO | Guinea | GV |
| Solomon Islands | BP | Guyana | GY |
| Navassa Island | BQ | Haiti | HA |
| Brazil | BR | Hong Kong | HK |
| Bhutan | BT | Heard Island and McDonald Islands | HM |
| Bulgaria | BU | Honduras | HO |
| Bouvet Island | BV | Howland Island | HQ |
| Brunei | BX | Croatia | HR |
| Burundi | BY | Hungary | HU |
| Canada | CA | Iceland | IC |
| Cambodia | CB | Indonesia | ID |
| Chad | CD | Man, Isle of | IM |
| Sri Lanka | CE | India | IN |
| Congo (Brazzaville) | CF | British Indian Ocean Territory | IO |
| Congo (Kinshasa) | CG | Clipperton Island | IP |
| China | CH | Iran | IR |
| Chile | CI | Israel | IS |
| Cayman Islands | CJ | Italy | IT |
| Cocos (Keeling) Islands | CK | Cote D'Ivoire (Ivory Coast) | IV |
| Cameroon | CM | Iraq | IZ |
| Comoros | CN | Japan | JA |
| Colombia | CO | Jersey | JE |
| Northern Mariana Islands | CQ | Jamaica | JM |
| Coral Sea Islands | CR | Jan Mayen | JN |
| Costa Rica | CS | Jordan | JO |
| Central African Republic | CT | Johnston Atoll | JQ |
| Cuba | CU | Kenya | KE |
| Cape Verde | CV | Kyrgyzstan | KG |
| Cook Islands | CW | Korea, Democratic People's Republic of (North) | KN |
| Cyprus | CY | Kingman Reef | KQ |
| Denmark | DA | Kiribati | KR |
| Djibouti | DJ | Korea, Republic of (South) | KS |
| Dominica | DO | | |
| Jarvis Island | DQ | | |
| Dominican Republic | DR | | |
| Dhekelia | DX | | |

| | | | |
|------------------|----|---|----|
| Christmas Island | KT | Romania | RO |
| Kuwait | KU | Philippines | RP |
| Kosovo | KV | Puerto Rico | RQ |
| Kazakhstan | KZ | Russia | RS |
| Laos | LA | Rwanda | RW |
| Lebanon | LE | Saudi Arabia | SA |
| Latvia | LG | St. Pierre and Miquelon | SB |
| Lithuania | LH | St. Kitts and Nevis | SC |
| Liberia | LI | Seychelles | SE |
| Slovakia | LO | South Africa | SF |
| Palmyra Atoll | LQ | Senegal | SG |
| Liechtenstein | LS | St. Helena | SH |
| Lesotho | LT | Slovenia | SI |
| Luxembourg | LU | Sierra Leone | SL |
| Libya | LY | San Marino | SM |
| Madagascar | MA | Singapore | SN |
| Macau | MC | Somalia | SO |
| Moldova | MD | Spain | SP |
| Mongolia | MG | St. Lucia Island | ST |
| Montserrat | MH | Sudan | SU |
| Malawi | MI | Svalbard | SV |
| Montenegro | MJ | Sweden | SW |
| Macedonia | MK | South Georgia and the South Sandwich Islands | SX |
| Mali | ML | Syria | SY |
| Monaco | MN | Switzerland | SZ |
| Morocco | MO | Saint Barthelemy | TB |
| Mauritius | MP | Trinidad and Tobago | TD |
| Midway Islands | MQ | Thailand | TH |
| Mauritania | MR | Tajikistan | TI |
| Malta | MT | Turks and Caicos Islands | TK |
| Oman | MU | Tokelau | TL |
| Maldives | MV | Tonga | TN |
| Mexico | MX | Togo | TO |
| Malaysia | MY | Sao Tome and Principe | TP |
| Mozambique | MZ | Tunisia | TS |
| New Caledonia | NC | East Timor | TT |
| Niue | NE | Turkey | TU |
| Norfolk Island | NF | Tuvalu | TV |
| Niger | NG | Taiwan | TW |
| Vanuatu | NH | Turkmenistan | TX |
| Nigeria | NI | Tanzania | TZ |
| Netherlands | NL | Curacao | UC |
| Sint Maarten | NN | Uganda | UG |
| Norway | NO | United Kingdom (England, Northern Ireland, Scotland, and Wales) | UK |
| Nepal | NP | | |
| Nauru | NR | Ukraine | UP |
| Suriname | NS | United States | US |
| Nicaragua | NU | Burkina Faso | UV |
| New Zealand | NZ | Uruguay | UY |
| Other Country | OC | Uzbekistan | UZ |
| South Sudan | OD | St. Vincent and the Grenadines | VC |
| Paraguay | PA | Venezuela | VE |
| Pitcairn Islands | PC | British Virgin Islands | VI |
| Peru | PE | Vietnam | VM |
| Paracel Islands | PF | Virgin Islands | VQ |
| Spratly Islands | PG | Holy See | VT |
| Pakistan | PK | Namibia | WA |
| Poland | PL | Wallis and Futuna | WF |
| Panama | PM | Western Sahara | WI |
| Portugal | PO | Wake Island | WQ |
| Papua-New Guinea | PP | Samoa | WS |
| Palau | PS | Swaziland | WZ |
| Guinea-Bissau | PU | Yemen (Aden) | YM |
| Qatar | QA | Zambia | ZA |
| Serbia | RI | Zimbabwe | ZI |
| Marshall Islands | RM | | |
| Saint Martin | RN | | |

Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Scannable Form 540

| Item/Activity | Scannable Form 540 |
|---|--|
| Monetary Amounts (Taxpayer's Tax Data) | Monetary amounts must print in the scanband and must be whole dollars without decimal points or other punctuation. Monetary amounts in the conventional area of the form must include decimal points or a vertical rule (penny line). Note: Most software is programmed to print whole dollars only followed by a decimal point. |
| Additional Credits Line 43 and Line 44 | Credit acronym, code number, and amount will print on the applicable line(s) on Side 3 of the form. See example on page 9. |
| Direct Deposit of Refund (DDR) | DDR consists of three fields for two separate accounts: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete all fields for each DDR option you select. Otherwise, leave all fields blank. |
| Making Corrections* | Do not make hand written corrections on the tax return. Do not modify the name(s), address, or tax data information. If there is an error, print a new tax return. |
| Submit Original Tax Returns* | Submit original (hardcopy) tax returns. Do not submit a photocopy. Tax returns should be single-sided, not two-sided. |
| Attaching Wage Statements | Attach California Schedule W-2, Wage and Tax Statement, directly behind Side 5 of scannable Form 540. California Schedule W-2 – If your software does not populate this form, you must include the “state” copy of federal Form(s) W-2, W-2G, and any Form(s) 592-B, 593, and federal Form(s) 1099 showing California tax withheld to it. |
| Attaching California Supporting Forms and Federal Forms | Scannable Form 540 may require attachments. Include California supporting forms and schedules behind California Schedule W-2, and follow with federal forms and schedules. |
| Payment | Enclose check or money order with the tax return. Do not staple check or money order to tax return. Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order. |
| Assembling Tax Return | Assemble tax return according to assembly guidelines below. Do not staple the tax return. Leave loose. |
| Where to Mail the Tax Return | REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001 AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001 |

* Apply these rules to all scannable payment forms (Forms 100-ES, 540-ES, 541-ES, FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588, and 3843). Mail to the address shown on each form.

Scannable Form 540 Assembly Guidelines

Assemble the tax return in the order listed below:

- FTB Form 540, Sides 1 through 5
- California Schedule W-2
- Supporting California forms and schedules
- Federal tax return when required

Note: The “SCANBAND” on FTB Form 540, Side 1 must contain tax data.

Enclose, but **do not** staple check or money order. **Do not** attach any withholding forms here. See Schedule W-2, Wage and Tax Statement.

Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Substitute Form 540 2EZ and Form 540 with 2D Barcodes

| Item/Activity | Substitute Form 540 2EZ with 2D Barcodes | Substitute Form 540 with 2D Barcodes |
|---|---|---|
| Monetary Amounts (Taxpayer's Tax Data) | Monetary amounts in the conventional area of the form may include decimal points or a vertical rule (penny line). | Same as Form 540 2EZ. |
| Line 43 and Line 44 | Not applicable. | Credit acronym, code, and amount will print on the applicable line(s) on Form 540, Side 2. See example on page 9. |
| Direct Deposit of Refund (DDR) | DDR consists of three fields for two separate accounts: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete all fields for each DDR option you select. Otherwise, leave all fields blank. | Same as Form 540 2EZ. |
| Making Corrections* | Do not make hand written corrections on the tax return. Do not modify the name(s), address, or tax data information. If there is an error, print a new tax return. | Same as Form 540 2EZ. |
| Submit Original Tax Returns* | Submit original (hardcopy) tax returns. Do not submit a photocopy. Tax returns should be single-sided, not two-sided. | Same as Form 540 2EZ. |
| 2D Barcodes | 2D barcodes print on Form 540 2EZ, Side 2. | 2D barcodes print on Form 540, Side 3. |
| Attaching Wage Statements | California Schedule W-2, Wage and Tax Statement – If your software doesn't populate this form, you must attach "state" copy of Form(s) W-2, W-2G, and 1099 showing CA tax withheld to it. Attach Schedule W-2 directly behind Side 4 of Form 540 2EZ. | Same as Form 540 2EZ with these exceptions: Attach any Form(s) 592-B and 593 showing CA tax withheld to Schedule W-2. Attach Schedule W-2 directly behind Side 5. |
| Attaching California Supporting Forms and Federal Forms | Never attach the federal tax return. | Form 540 may require attachments. Include California supporting forms and schedules behind California Schedule W-2, and follow with federal forms and schedules. |
| Payment | Enclose check or money order with the tax return. Do not staple check or money order to tax return. Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order. | Same as Form 540 2EZ. |
| Assembling Tax Return | No assembly. | Assemble tax return according to assembly guidelines below. Do not staple the tax return. Leave loose. |
| Where to Mail the Tax Return | REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001 AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001 | Same as Form 540 2EZ. |

* Apply these rules to all scannable payment forms (Forms 100-ES, 540-ES, 541-ES, FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588, and 3843). Mail to the address shown on each form.

Substitute Form 540 with 2D Barcode Assembly Guidelines

Assemble the tax return in the order listed below:

- FTB Form 540, Sides 1 through 5
- California Schedule W-2
- Supporting California forms and schedules
- Federal tax return when required

Note: 2D barcodes print on the bottom of FTB Form 540, Side 3.

Enclose, but **do not** staple check or money order. **Do not** attach any withholding forms here. See Schedule W-2, Wage and Tax Statement.

Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Form 540 2EZ and Long or Short Form 540NR

| Item/Activity | Form 540 2EZ | Long or Short form 540NR |
|---|---|---|
| Monetary Amounts (Taxpayer's Tax Data) | Monetary amounts may include decimal points or a vertical rule (penny line). | Same as Form 540 2EZ. |
| Additional Credits | Your clients may not claim additional credits. | Credit acronym, code, and amount will print on the applicable line(s) of Long Form 540NR only. (Your clients may not claim additional credits on Short Form 540NR.) |
| Direct Deposit of Refund (DDR) | DDR consists of three fields: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete all fields for each DDR option you select. Otherwise, leave all fields blank. | Same as Form 540 2EZ. |
| Making Corrections | Do not make handprint corrections on the tax return. Do not modify the name(s), address, or tax data information. If there is an error, print a new tax return. | Same as Form 540 2EZ. |
| Submit Original Tax Returns | Submit the original (hard copy) tax returns. Do not submit a photocopy. | Same as Form 540 2EZ. |
| Attaching Wage Statements | California Schedule W-2, Wage and Tax Statement – If your software doesn't populate this form, you must attach "state" copy of Form(s) W-2, W-2G, and 1099 showing CA tax withheld to it. Attach Schedule W-2 directly behind Side 4 of Form 540 2EZ. | Short Form 540NR – Same as Form 540 2EZ with this exception: Attached Schedule W-2 directly behind Side 4. Long Form 540NR – Same as Form 540 2EZ with these exceptions: Attach a copy of any Form(s) 592-B and 593 showing CA tax withheld to Schedule W-2. Attached Schedule W-2 directly behind Side 3. |
| Attaching California Supporting Forms and Federal Forms | Never attach the federal tax return. | Short Form 540NR – Never attach the federal tax return. Long Form 540NR – Attach any supporting California forms and schedules. Always attach the complete federal tax return with all supporting federal forms and schedules. |
| Payment | Enclose check or money order with the tax return. Do not staple check or money order to tax return. Make all payments payable in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order. | Same as Form 540 2EZ. |
| Where to Mail the Tax Return | REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001 AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001 | Same as Form 540 2EZ. |

Where To Get Income Tax Forms and Publications By Internet

Go to ftb.ca.gov/forms.

Tax Professionals Services Available on the FTB Website

Visit the Tax Professionals area at ftb.ca.gov. You will find helpful information for CPAs, enrolled agents, and attorneys. Topics include:

- e-file for tax professionals – online services
- Compliance initiatives
- Law, legislation, & form updates
- Practitioner services
- Procedures & practices
- Tax agencies and professional organizations
- Subscription services

FTB's Tax Practitioner Services

The Practitioners' Hotline is dedicated to helping CPAs, enrolled agents, attorneys, and other tax practitioners with questions on tax law, forms, California reporting requirements, and account resolution matters.

The Tax Practitioners' Hotline telephone number is 916.845.7057. If you call, be ready to provide client information such as social security number (or ITIN, if applicable), latest notice received, or facts relating to the inquiry. Customer Service Representatives can respond to questions on both personal income tax law and corporation tax law.

You can fax correspondence 24 hours a day, seven days a week. The fax number is 916.845.9300. When you fax your correspondence, be sure your cover sheet includes your business letterhead, fax number, and daytime telephone number. To help ensure a response by fax, it is recommended that you keep your fax machine turned on at all times.

The Tax Practitioner's Hotline is staffed year round, 8 a.m. to 5 p.m., weekdays, except state holidays.