

# 2020 Instructions for Form FTB 3568

## Alternative Identifying Information for the Dependent Exemption Credit

### What's New

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the Franchise Tax Board (FTB) to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 10, Dependents, on Form 540, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, or in line 8 on Form 540 2EZ, California Resident Income Tax Return. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. Taxpayers may amend their 2018 and 2019 tax returns to claim the dependent exemption credit. These taxpayers should complete an amended Form 540, Form 540NR, or Form 540 2EZ, write “no id” in the SSN field on the Dependents line, and attach Schedule X, California Explanation of Amended Return Changes. To complete Schedule X, check box m for “Other” on Part II, line 1, and write the explanation “Claim dependent exemption credit with no id and form FTB 3568 is attached” on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2020 tax return, they may amend their 2020 tax return following the same procedure as for 2018 and 2019 amended tax returns.

### General Information

California law allows taxpayers to claim a dependent exemption credit for each dependent as defined under federal law. In general, a dependent exemption credit is only allowed if the dependent's identification number (i.e. SSN or ITIN) is included on the tax return. However, for taxable years beginning on or after January 1, 2018, in the case of a dependent who is ineligible for an SSN and an ITIN and meets the dependent requirements defined below, the dependent exemption credit may be allowed if alternative identifying information is provided by the taxpayer on behalf of the ineligible dependent.

**Dependent** – A qualifying child or qualifying relative, including an individual who is not a citizen or national of the United States if that individual resides in the United States, Mexico, or Canada for at least part of the taxable year.

Form FTB 3568 may be used to identify a dependent for the dependent exemption credit and may **not** be used for any other credits or for other tax forms that may request dependent information.

### A Purpose

Use form FTB 3568 to provide alternative identifying information to meet the identification number requirement for claiming the California dependent exemption credit for a dependent who is:

- Ineligible for an SSN
- Ineligible for a federal ITIN

Currently, dependents who are residents of Mexico or Canada are ineligible to receive federal ITINs. Dependents who are physically residing in the United States are still eligible to receive a federal ITIN regardless of their immigration status.

### B Who Completes This Form

The taxpayer filing the tax return completes this form each taxable year for each dependent who is ineligible for a federal identifying number and files it with their tax return along with supporting documentation.

### C Supporting Documentation Requirements

The documentation you provide must meet the following requirements.

1. You must submit documentation to establish your dependent's identity and residency in Mexico or Canada (“foreign status”).
2. **Send a copy. Do not mail the original document.** The FTB will keep all identifying documents provided with form FTB 3568 and will not return them to you. However, upon request you must submit certified copies of documents from the issuing agency. A certified document is one that the **original issuing agency** provides and certifies as an exact copy of the original document and contains an official stamped seal from the agency. You may be able to request a certified copy of documents at an embassy or consulate. However, services may vary between countries, so it's recommended that you contact the appropriate consulate or embassy for specific information.
3. The documentation you provide must be valid and not expired for the taxable year.

There are 13 acceptable documents, as shown in the following table. At least one document must contain your dependent's photograph, unless your dependent is under age 14 (under age 18 if a student). You may later be required to provide a certified translation of foreign language documents for your dependent.

| Supporting Documentation                                                                                  | Can be used to establish: |          |
|-----------------------------------------------------------------------------------------------------------|---------------------------|----------|
|                                                                                                           | Foreign status            | Identity |
| Passport (the only stand-alone document)                                                                  | x                         | x        |
| U.S. Citizenship and Immigration Services (USCIS) photo identification                                    | x                         | x        |
| Visa issued by the U.S. Department of State                                                               | x                         | x        |
| U.S. driver's license                                                                                     |                           | x        |
| U.S. military identification card                                                                         |                           | x        |
| Foreign driver's license                                                                                  |                           | x        |
| Foreign military identification card                                                                      | x                         | x        |
| National identification card (must contain name, photograph, address, date of birth, and expiration date) | x                         | x        |
| U.S. state identification card                                                                            |                           | x        |
| Foreign voter's registration card                                                                         | x                         | x        |
| Civil birth certificate                                                                                   | x*                        | x        |
| Medical records (valid only for dependents under age 6)                                                   | x*                        | x        |
| School records (valid only for a dependent under age 18, if a student)                                    | x*                        | x        |

\*May be used to establish foreign status only if documents are foreign.

### Additional Documentation Requirements

**Civil birth certificate** – A copy of an original birth certificate is required if the dependent is under age 18 and has not provided a valid passport. Civil birth certificates are considered current at all times because they do not contain an expiration date.

**Passports and national identification cards** – These documents will be considered current only if their expiration date has not passed prior to the date form FTB 3568 is filed with the tax return.

**Medical records** – Medical records will be accepted for dependents under 6 years of age. The medical record must contain the child's name, date of birth, and verifiable address. Shot/immunization records will be accepted only if they document the dependent's name and chronological dates of the dependent's medical history and care. In addition, the medical record must document the name, address, and phone number of the doctor, hospital, or clinic where treatment was last administered. If this information is not printed on the medical record, the medical record must be accompanied by a dated letter providing the required information.

on an official letterhead from the federal or state authority, physician, hospital, or clinic that administered the latest care of the child. The medical record must be dated no more than 12 months from the date form FTB 3568 is filed with the tax return.

**School records** – School records will be accepted only if they are for a school term ending no more than 12 months from the date the form FTB 3568 is filed with the tax return. The school record must consist of an official report card or transcript issued by the school or the equivalent of a Ministry of Education. The school record also must be signed by a school official or ministry official. The record must be dated and contain the student's name, coursework with grades (unless under age 6), date of grading period(s) (unless under age 6), and school name and address.

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## Specific Line Instructions

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**Taxable year** – Enter the applicable taxable year at the top of the form for the year in which the form FTB 3568 is being used to claim the dependent exemption credit.

### Part I – Qualifying Information

#### Line 1

Provide the relationship of your dependent to you (for example, parent, child, grandchild, etc.). A dependent is a qualifying child or qualifying relative, including an individual who is not a citizen or national of the United States if that individual resides in the United States, Mexico, or Canada for at least part of the taxable year.

#### Line 2a

If your dependent is a resident of Mexico or Canada, check the "Yes" box and continue to the question in line 2b. If your dependent is not a resident of one of these countries, check the "No" box. If the "No" box was checked, you do not qualify to use this form, and you must use an ITIN or SSN when claiming the dependent exemption credit.

#### Line 2b

If your dependent is not eligible for an SSN or federal ITIN, check the "No" box and continue to Part II. If your dependent is eligible for one of these numbers, check the "Yes" box. If the "Yes" box was checked, you do not qualify to use this form, and you must use an ITIN or SSN when claiming the dependent exemption credit.

### Part II – Dependent Information

#### Line 3 – Identifiable information

**Name** – Enter your dependent's legal first name, middle name, and last name as it appears on your dependent's identifying documents. This entry should reflect your dependent's name as it will appear on the California tax return if one is filed.

**Suffix** – Use the Suffix field for generational name suffixes such as "SR", "JR", "III", and "IV". Do not enter academic, professional, or honorary suffixes.

**Date of birth (DOB)** – Enter your dependent's date of birth in the month/day/year (mm/dd/yyyy) format.

**Country of birth** – Your dependent's birth country must be recognized as a foreign country by the U.S. Department of State.

#### Line 4 – Name at birth if different from line 3

Enter your dependent's name as it appears on your dependent's birth certificate if it is different from the entry on line 3.

#### Line 5 – U.S. mailing address

Enter your dependent's complete mailing address on this line.

#### Line 6 – Foreign address

Enter your dependent's complete foreign (non-U.S.) address in Mexico or Canada where your dependent permanently or normally resided during the taxable year. If your dependent no longer has a permanent residence

due to your dependent's relocation to the United States, enter only the foreign country where your dependent last resided on line 6.

**Foreign country name** – Enter only Mexico or Canada as the foreign country name.

#### Line 7 – Other Information

**Country(ies) of citizenship** – Enter the country or countries (in the case of dual citizenship) in which your dependent is a citizen. Enter the complete country name; do not abbreviate.

**Foreign tax I.D. number** – If your dependent's country of residence for tax purposes has issued your dependent a tax identification number, enter that number on this line. For example, if your dependent is a resident of Canada, enter your dependent's Canadian social security number (known as the Canadian Social Insurance Number).

**Identification document(s) submitted** – Check the box(es) indicating the type of document(s) you are submitting to prove your dependent's identity and foreign status. You must submit documents as explained in General Information C, Supporting Documentation Requirements. Enter the name of the state or country or other issuer, the identification number (if any) appearing on the document(s), and the expiration date. Dates must be entered in the month/day/year (mm/dd/yyyy) format.

If you are submitting more than one document, enter only the information for the first document on this line. Attach a separate sheet showing the required information for the additional document(s). On the separate sheet, be sure to write your dependent's name and "FTB 3568" at the top.

**School/college/university** – Enter the name of the educational institution and the city and state in which it is located.

**Company** – If your dependent is temporarily in the United States for business purposes, you must enter the name of the company with whom your dependent is conducting business with and the city and state in which it is located.

### Signature

The taxpayer completing this form and claiming the dependent exemption credit is required to sign and date.