

SPECIAL HANDLING REQUIRE D

DO NOT REMOVE FROM RETURN

INSTRUCTIONS: If Form 540, 540A, 540 2EZ, 540NR or 541 includes any special circumstance listed below, check the appropriate item(s) and attach this form to the front of the return.

- 1. Deceased taxpayer or spouse
- 2. Taxpayer out of country on original due date of return
- 3. Military Out of Country — Service in a Combat Zone
- 4. Disaster
- 5. Form 540X filed in response to notice of proposed assessment

FTB 3595 (REV 09-2000)

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