



Top 10 Errors that Delayed Processing of Personal Income Returns in 2017

Rank	Error	Solution
1	Withholding Amount Claimed Does Not Match Amount on W-2 or Other Wage Documents Attached to Tax Return	Go to ftb.ca.gov and log into MyFTB to verify withheld amount. See instructions for line 71 of Form 540 or line 81 of Form 540NR. Verify only California income tax withheld is claimed. Attach appropriate documents to support amount claimed.
2	Estimated Tax Payments Do Not Match Our Records	Go to ftb.ca.gov and log into MyFTB to verify estimated tax payments. Check line 92 on previous tax year Form 540 or line 102 of Form 540NR Long Form to verify amount to be applied to this year's estimated tax is correct.
3	Dependent Used on Another Tax Return	See instructions for line 10 of Form 540 or 540NR. Check line 10 to verify dependent's social security number is correct.
4	Amount of Refund Reported on Amended Return Does Not Match Amount on Original Tax Return	Go to ftb.ca.gov and log into MyFTB to check tax return records. Check original refund amount on line 115 of Form 540 or line 125 of Form 540NR.
5	Real Estate Withholding Amount Does Not Match Our Records	Go to ftb.ca.gov and log into MyFTB to verify withheld amount. Check Forms 592-B and 593. See instructions for line 73 of Form 540 or line 83 of Form 540NR.
6	Estimated Tax Payment Transfer Amount Greater Than Amount Available	Check prior year return or go to ftb.ca.gov and log into to MyFTB to see estimated tax balances.
7	State Disability Insurance Claimed Exceeds Amount Substantiated by Withholding	See instructions for line 74 of Form 540 or line 84 of Form 540NR. Check calculation of amounts and attach all Form W-2s to your return.
8	Amount of Payments Claimed on Amended Return Does Not Match Our Records	Go to ftb.ca.gov and log into MyFTB to verify payment amounts.
9	Incorrect Itemized or Standard Deduction Amount Used	Check line 18 of Form 540 or Form 540NR and use the greater amount between the itemized and standard deduction. Check line 44 of Schedule CA (540 or 540NR) to verify amount used on line 18 of Form 540 or 540NR.
10	Incorrect Exemption Credits	See instructions for line 32 of Form 540 or line 39 of Form 540NR Long Form. Confirm calculations on AGI Limitation Worksheet before entering amounts on the tax return.