

All of the information in this section appears on two or more California tax forms.

Name and Address

- Paper filers complete the entire tax form, and then check your entire math and line amounts.
- Make sure the information is correct, give the tax return to a fellow volunteer for quality review, before the client signs, and dates the tax return.
- If your client has multiple last names, use the last name on the social security card. The state software rejects hyphenated last names. If your client has a hyphenated last name, enter both names minus the hyphen on the state tax return.

When your client files married/RDP filing jointly or married filing separately, always enter both social security numbers.

Postal regulations require using PMB with your client's mailbox number if they leased the box from a private business rather than the United States Postal Service. If a private mailbox is used, enter your client's box number in the field labeled address and use PMB plus number.

Social Security Numbers

Enter your client's social security number in the correct space. If filing a joint return, list the social security numbers in the same order as the names on the tax return.

If your client has applied for, but not yet received, an Individual Taxpayer Identification number (ITIN), write *Applied For* in the social security field.

Important Info: If your client does not have a social security number because they are a nonresident or resident alien for federal tax purposes, and the IRS issued your client an ITIN, enter the ITIN in the space provided for the social security number.

Filing Status

Your client's filing status for California must be the same as the filing status used on the federal return unless the client is part of a Registered Domestic Partnership.

Exception: Married clients who file a joint federal income tax return may file separate state tax returns if either spouse:

- Was an active duty member of the United States armed forces (or any auxiliary military branch) during 2016.
- Was a California nonresident for the entire year with no California source income.
- Was a registered domestic partner.

The exceptions above require income splitting. Income splitting rules are complex and outside the scope of the VITA/TCE volunteer program. If military, refer them to their Staff Judge Advocate’s Office.

Completely fill in the circle for the filing status that applies to your clients.

Claimed as a Dependent

Completely fill in the circle on line 6 if your client, or their spouse/RDP, meet the dependency rules on someone else’s tax return.

Exemptions

Personal

Find the exemption credit amounts in the exemption section of Form 540.

If the **square on line 6 is blank** and the filing status is:

Single, enter	1
Married/RDP filing jointly, enter	2
Married/RDP filing separately, enter	1
Head of Household, enter	1
Qualifying widow(er), enter	2

If you **did** check the square on line 6 and the filing status is:

- Single, married/RDP filing separately, head of household or married/RDP filing jointly, and both your client and their spouse/RDP can be claimed as a dependent, **enter 0.**
- Married/RDP filing jointly and only your client or their spouse/RDP can be claimed as a dependent, **enter 1.**

Then, multiply this number by \$111 and enter the amount on line 7 of Form 540.