

# REQUEST FOR TAX RETURN

12/27/2005

CODE NUMBER: 16

Notice Number: [REDACTED]

[REDACTED]

FEBRUARY 2006						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

Your reply is due:  
**Wednesday,**

**February 01, 2006**

**You must respond  
by 02/01/2006**

We have no record of your:  
2004 California personal  
income tax return

under the following social  
security number:

**This notice is a  
request for your  
2004 tax return.**

## Why do we believe you need to file a 2004 California income tax return?

We received information that you made mortgage payments to **GMAC MORTGAGE CORPORATION -681** during 2004. Based upon the amount of mortgage interest you paid, it appears that you have sufficient income to have a filing requirement.

We checked our records and cannot locate a 2004 California personal income tax return for you.

We understand that you may have already filed your return, or you may not have had a chance to file for 2004 yet, or that you may not have a filing requirement. We would like to work with you to resolve this matter as soon as possible.

Refer to the Filing Requirement Guidelines on Page 2 of this notice for 2004 income and filing requirements. You must file even if you believe you are due a refund.

**Filed Already?**

## What should you do to respond to this notice?

The quickest way to resolve this matter is to visit our Website at [www.ftb.ca.gov/inc](http://www.ftb.ca.gov/inc). You will be prompted to enter the social security number under which you filed your tax return, so please have a copy of your return ready. If you prefer, call us at (916) 845-7954, or **complete Section A** of the "Reply to FTB" (enclosed) and send it in with a copy of your return by February 01, 2006 .

**No Filing Requirement?**

If you believe you do not have a requirement to file, or are unsure if you have a requirement to file, quick resolution is available through our Website at [www.ftb.ca.gov/inc](http://www.ftb.ca.gov/inc). If you prefer, call us at (916) 845-7954, or **complete Section B** of the "Reply to FTB" (enclosed) and return it to us by February 01, 2006 .

**Haven't Filed Yet?**

If you have a requirement to file but have not filed yet, please **complete your 2004 personal income tax return** and send it to us. Since you did not file your return on time, we will assess a late filing penalty and applicable interest if your return shows a balance due. If you do not file or respond to this notice by February 01, 2006 we will estimate your income and assess tax, a late filing penalty and interest.

Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.



Download forms from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)



Call us at (800) 338-0505 to have forms mailed to you.



Request forms by writing to:  
Tax Forms Request Unit  
Franchise Tax Board  
PO Box 307  
Sacramento CA 95741-0307

## 2004 CALIFORNIA FILING REQUIREMENT GUIDELINES

Read down the first column to find your filing status at the end of 2004. Read across to find your age at the end of 2004, and number of dependents you are entitled to claim for 2004. You must file a return if **either** your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

Even if you do not have a filing requirement based on the chart below, you should file a return in order to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments.

On 12/31/04, my filing status was:	and on 12/31/04 my age was: <sup>3</sup>	California Gross Income <sup>1</sup>			California Adjusted Gross Income <sup>2</sup>		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65 65 or older	12,729	21,562	28,187	10,183	19,016	25,641
		16,979	23,604	28,904	14,433	21,058	26,358
Married filing jointly or Married filing separately	Under 65 (both spouses)	25,457	34,290	40,915	20,365	29,198	35,823
	65 or older (one spouse)	29,707	36,332	41,632	24,615	31,240	36,540
	65 or older (both spouses)	33,957	40,582	45,882	28,865	35,490	40,790
Qualifying widow(er)	Under 65 65 or older		21,562	28,187		19,016	25,641
			23,604	28,904		21,058	26,358
Dependent of another person - any filing status	Any age	More than your standard deduction					

<sup>1</sup> **California gross income** is all income you received from all sources in the form of money, goods, property, and services that are not exempt from tax. Gross income does not include any adjustments or deductions.

<sup>2</sup> **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

<sup>3</sup> If your 65th birthday is on January 1, 2005, you are considered to be age 65 on December 31, 2004

### ANSWERS TO FREQUENTLY ASKED QUESTIONS

**Q: What if I can't pay the amount due on my return?**

**A:** It is important that you file even if you can't pay. We will work with you to set up a monthly installment agreement once you file your return. For more information, call (916) 845-4470. To make credit card payments, call (888) 2 PAY-TAX and enter code 1555.

**Q: I am not a California resident. Why did I get this notice?**

**A:** Even if you're not a resident of California, you must file a California tax return and pay tax on income derived from a California source. Examples of California source income include gain from the sale of property located in California, income from a partnership or S corporation doing business in California, wages earned while working in California, income from a California rental property, and payments received for services performed in California. You should file your return using our Form 540NR. For additional information on nonresident or part-year resident filing requirements, please see FTB Pub. 1031 (or FTB Pub. 1032 for military personnel).

**Q: I can't locate my W-2 form. What should I do?**

**A:** Contact your employer and ask for a copy to be sent to you. If you can't get a copy, you may report your income on our Substitute for Form W-2 form (FTB 3525). You can get this form on our Website, [www.ftb.ca.gov](http://www.ftb.ca.gov), or by calling our toll-free number (800) 338-0505.

**Q: What will happen if I don't respond to this notice?**

**A:** If we send you a notice the law requires you to respond to the notice by: (1) filing your 2004 California personal income tax return, or (2) providing information that you do not have a requirement to file, or (3) showing that you have already filed your 2004 tax return.

If you don't file the required return, we will assess:

- ◆ **Tax** - Tax is based upon information available to us.
- ◆ **A Late Return Penalty** - If you don't file your income tax return by the extended due date, we impose a penalty of 5 percent of the tax due, after applying any payments and credits made on or before the original due date, for each month or part of a month the return is late. The maximum penalty is 25 percent. We impose the penalty from the original due date of the return. (For a return that shows a balance due, the minimum penalty for filing a return more than 60 days late is \$100 or 100 percent of the tax due after applying timely payments and credits, whichever is less.) (Revenue and Taxation Code Section 19131)
- ◆ **Interest** - Interest accrues on unpaid liabilities from the original due date of the return until the date we receive payment in full. We also charge interest on penalties. (Revenue and Taxation Code Section 19101)

**THIS FORM AND/OR A TAX RETURN IS DUE TO FTB BY FEBRUARY 01, 2006**

**Franchise Tax Board**  
INC Business Section F180  
PO Box 942840  
Sacramento CA 94240-0040  
Fax (916) 855-5646

**REPLY TO FTB**

From:

[REDACTED]

**A**

**If you have already filed:**

**Please check the appropriate box(es) for your situation.**

The social security number shown on this notice does not match the one on my tax return. The SSN on my tax return is: \*

[SSN boxes]

I filed my 2004 return with my spouse whose SSN is: \*

[SSN boxes]

My records indicate my return was mailed to you on: \_\_\_\_\_

Taxpayer is deceased. Date of Death: \_\_\_\_\_ . A final return was filed under the Taxpayer Identification Number:

[TIN boxes]

**Also, please send us:**

- 1- A complete copy of your 2004 California income tax return with all wage statements (Form W2).
- 2- Proof of payment (such as a copy of the canceled check, cash receipt, canceled money order, etc.).
- 3- This completed **Reply to FTB** form.

**B**

**If you do not have a requirement to file or are not sure whether you must file:**

*Please complete the following statements:*

**A. My filing status for 2004 was:**  Single or Head of Household  Married filing jointly or Married filing separately  Qualifying widow(er)

**B. In 2004 the number of dependents I had was:**  0  1  2 or more

**C. In 2004 my age was:**  Under 65  65 or older

**D. What was the address of the California property for which you made mortgage payments in 2004?**

**E. Was this property your:**  primary residence  secondary residence  rental property

**F. If the property was rental property, answer the following:**

-What were the names of the tenants? \_\_\_\_\_

-What was the amount of rental income received during 2004? \$ \_\_\_\_\_

-Are the tenants related to you, the homeowner?  YES  NO

If "yes", what is the relationship? \_\_\_\_\_

**G. Have you recently sold, quitclaimed or transferred the title of a property to another person?**

**YES** - if yes, list the name of the person receiving transferred property and date of transfer.  
**Please enclose a copy of the deed.**

\_\_\_\_\_

**NO** - go to question H on the next page.

\* For privacy information, please see the enclosed Franchise Tax Board Privacy Notice, form FTB 1131.

**SECTION B CONTINUED ON NEXT PAGE**



**B** CONTINUED

H. Have you ever co-signed a loan for a California property? If yes, when did you co-sign and what was the property address? \_\_\_\_\_

I. Please identify the sources and amounts of income you received that enabled you to meet your California mortgage obligation and other living expenses during 2004.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Thank you for the information. Please sign and return this reply by **February 01, 2006**

**C** If sections A or B do not reflect your situation, please use the space provided below for explanation:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*I declare under penalty of perjury that the above statements are true and correct to the best of my knowledge and belief. If you have moved, please provide your new address below.*

Signed: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_

Best Time to Reach You: \_\_\_\_\_  
(Between 8am and 5pm Monday-Friday)

New Address: \_\_\_\_\_

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