

STATE OF CALIFORNIA FRANCHISE TAX BOARD INC BUSINESS SECTION F180 PO BOX 942840 SACRAMENTO CA 94240-0040

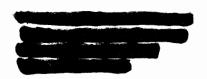
PHONE: (916) 845-7954 FAX: (916) 855-5646

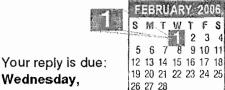


12/27/2005 CODE NUMBER: 16



Notice Number:





February 01, 2006

Wednesday,

#### 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 Aiready?

## 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. 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. 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



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: 3	California Gross Income 1			California Adjusted Gross Income 2		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65 65 or older	12,729 16,979	21,562 23,604	28,187 28,904	10,183 14,433	19,016 21,058	25,641 26,358
Married filing jointly or Married filing separately	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	25,457 29,707 33,957	34,290 36,332 40,582	40,915 41,632 45,882	20,365 24,615 28,865	29,198 31,240 35,490	35,823 36,540 40,790
Qualifying widow(er)	Under 65 65 or older	og og er fild om til mennem i men i fill fild i s	21,562 23,604	28,187 28,904	Approximation to the contraction of the contraction	19,016 <b>2</b> 1, <b>0</b> 58	25,64 <b>1</b> 26,358
Dependent of another person - any filing status	Any age	More than	your stan	dard dedu	iction		

<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.

#### **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, 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)

<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

## 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

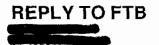


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	If you have already filed:	
	Please check the appropriate box(es) for your situation.	Also, please send us:
	The social security number shown on this notice does not match the one on my tax return. The SSN	
	on my tax return is: *	1- A complete copy of your 2004 California     income tax return with all wage statements
		(Form W2).
		( <u>-</u> /
	I filed my 2004 return with my spouse whose SSN is: *	2- Proof of payment (such as a copy of the
		canceled check, cash receipt, canceled money order, etc.).
	My records indicate my return was mailed to you on:	money order, e.e.y.
L	,	3- This completed <b>Reply to FTB</b> form.
	Taxpayer is deceased. Date of Death: A final	
L	return was filed under the Taxpayer Identification Number:	•
	If you do not have a requirement to file or	are not sure whether you must file:
5	Please complete the following statements:	A CONTRACTOR CO
······································	,	Married filing jointly or Qualifying
A. My	filing status for 2004 was:  Single or Head of Household	Married filing separately widow(er)
		·
B. In 2	004 the number of dependents I had was: 0	1 2 or more
C. In 2	004 my age was: Under 65 65 or older	
D. Wh	at was the address of the California property for which you r	nade mortgage payments in 2004?
E. Wa	s this property your: primary residence secon	dary residence rental property
	e property was rental property, answer the following:	
-Wh	at were the names of the tenants?	
-Wh	at was the amount of rental income received during 2004?	
-Are	the tenants related to you, the homeowner?	NO
	If "yes", what is the relationship?	
G. Ha	ve you recently sold, quitclaimed or transferred the title of a	property to another person?
<u></u>	YES - if yes, list the name of the person receiving transferred	
Ĺ	Please enclose a copy of the deed.	property and date of transfer.
	.,	
. [	NO - go to question H on the next page.	
	7	

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



## CONTINUED



	ease identify the sources and amounts of income you received that enabled you to meet your California ortgage obligation and other living expenses during 2004.
	Thank you for the information. Please sign and return this reply by <b>February 01, 2006</b>
1	If sections A or B do not reflect your situation, please use the space provided below for explanation:
_	
_	
_	
_	
i.	are under penalty of perjury that the above statements are true and correct to the best of my knowledge at. If you have moved, please provide your new address below.
ı	ed:
	me Phone:
	Time to Reach You:

### **DOWNLOADED FROM:**

# Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org

Download our book: Tax Freedom Solutions Manual