



STATE OF CALIFORNIA  
Franchise Tax Board

FTB Publication

# 1095D

2023

## Tax Practitioner Guidelines for Computer Prepared Returns

Advance Draft of 1095D/24



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Advanced Draft  
as of 10/16/24



## ONLINE SERVICES

Go to **ftb.ca.gov** for:

- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** – to pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorized your refund.
- **Installment Agreement** – request to make monthly payments.
- **Subscription Services** – sign up to receive emails on a variety of tax topics.
- Tax forms and publications.
- FTB legal notices, rulings, and regulations.
- FTB's analysis of pending legislation.
- Internal procedure manuals to learn how we administer law.

# 2023 Tax Practitioner Guidelines for Computer Prepared Returns

## Introduction

The Franchise Tax Board (FTB) has established these guidelines for tax practitioners who use personal computers to computer-prepare the following income tax returns, schedules, and tax payment vouchers filed on paper:

- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers
- Form 100X, Amended Corporation Franchise or Income Tax Return
- Form 100-ES, Corporation Estimated Tax
- Form 540, California Resident Income Tax Return
- Form 540-ES, Estimated Tax for Individuals
- Form 540 2EZ, California Resident Income Tax Return
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return
- Form 541-ES, Estimated Tax for Fiduciaries
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income
- Form FTB 3519, Payment for Automatic Extension for Individuals
- Form FTB 3522, LLC Tax Voucher
- Form FTB 3536, Estimated Fees for LLCs
- Form FTB 3537, Payment for Automatic Extension for LLCs
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs
- Form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations
- Form FTB 3563, Payment for Automatic Extension for Fiduciaries
- Form FTB 3582, Payment Voucher for Individual e-filed Returns
- Form FTB 3582X, Payment Voucher for Individual e-filed Amended Returns
- Form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns
- Form FTB 3588, Payment Voucher for LLC e-filed Returns
- Form FTB 3893, Pass-Through Entity Elective Tax Payment Voucher
- Form FTB 3843, Payment Voucher for Fiduciary e-filed Returns
- Schedule K-1 (100S), Shareholder's Share of Income, Deductions, Credits, etc.
- Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.
- Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc.
- Schedule X, California Explanation of Amended Return

This publication also provides information on:

- California's e-file Program. See page 10.
- Filing Business Entity returns, including Schedules K-1 (565 or 568). See page 12.

If you prepare your clients' tax returns by hand, you must use the official forms as printed and distributed by the FTB or an FTB-approved substitute version.

By following these guidelines, you help expedite processing and get your clients' refunds to them faster.

As a tax practitioner, you do not need approval from us to computer-prepare your clients' tax returns. However, make sure that the tax software you use produces FTB-approved forms.

Ask your software provider for a copy of its FTB-approval letter for the form(s) you want to prepare.

If you use electronic software that allows you the ability to create tax forms that your clients will file with the FTB, they may need our approval first.

To ensure you receive software updates and other information necessary to produce FTB-approved forms, register with your software provider, as necessary, upon receiving the product.

## What's New

~~**e-file Form 109** — For taxable years beginning on or after January 1, 2023, the FTB offers e-file for exempt organizations filing Form 109, California Exempt Organization Business Income Tax Return. Check with your software provider to see if they support exempt organization e-file.~~

~~**High Road Cannabis Tax Credit** — For taxable years beginning on or after January 1, 2023, and before January 1, 2028, the High Road Cannabis Tax Credit (HRCTC) will be available to licensed commercial cannabis businesses that meet the qualifications. The credit is allowed to a qualified taxpayer in an amount equal to 25% of qualified expenditures in the taxable year. The credit amount cannot exceed \$250,000. Unused credit may be carried forward up to eight years. All types of entities, except for exempt organizations, are eligible to claim this credit.~~

~~A qualified taxpayer must request a tentative credit reservation from the FTB during the month of July for each taxable year or within 30 days of the start of their taxable year if the qualified taxpayer's taxable year begins from August 1st through December 31st.~~

~~For more information, get form FTB 3820, High Road Cannabis Tax Credit, see California Revenue and Taxation Code (R&TC) Sections 17053.64 and 23664, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **hrctc**.~~

~~**Cannabis Equity Tax Credit** — For taxable years beginning on or after January 1, 2023, and before January 1, 2028, a Cannabis Equity Tax Credit (CETC) is available to equity licensees that have received approval, including approval contingent upon the availability of funds, for the fee waiver and deferral program administered by the Department of Cannabis Control (DCC). The allowable credit is \$10,000 per taxable year for each qualified taxpayer. Unused credit may be carried forward up to eight years. All types of entities, except for exempt organizations, are eligible to claim this credit. For more information, get form FTB 3821, Cannabis Equity Tax Credit, see R&TC Sections 17053.82 and 23682, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **cetc**.~~

~~**New Employment Credit Expansion** — For taxable years beginning on or after January 1, 2023, and before January 1, 2026, the New Employment Credit is expanded for qualified taxpayers engaged in semiconductor manufacturing or semiconductor research and development, lithium production, manufacturing of lithium batteries, or electric airplane manufacturing. For more information, get FTB 3554, New Employment Credit Booklet, and see R&TC Sections 17053.73 and 23626.~~

~~**Kincadee Wildfire Exclusion** — For taxable years beginning on or after January 1, 2020, and before January 1, 2028, California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from Pacific Gas and Electric (PG&E) Company or its subsidiary relating to the 2019 Kincadee Fire. If a qualified taxpayer included income for a qualified amount received from this settlement in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, get FTB tax booklets or see R&TC Sections 17139.2 and 24309.6.~~

**Zogg Wildfire Exclusion** — For taxable years beginning on or after January 1, 2020, and before January 1, 2028, California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from PG&E Company or its subsidiary relating to the 2020 Zogg Fire. If a qualified taxpayer included income for a qualified amount received from this settlement in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, get FTB tax booklets or see R&TC Sections 17139.3 and 24309.7.

**Program 3.0 California Motion Picture and Television Production Credit** — For taxable years beginning on or after January 1, 2020, California law allows the Program 3.0 California Motion Picture and Television Production Credit to reduce tax below tentative minimum tax (TMT). For more information, get form FTB 3541, California Motion Picture and Television Production Credit, and see R&TC Sections 17039 and 23036.

**Soundstage Filming Tax Credit** — For taxable years beginning on or after January 1, 2022, California law allows the Soundstage Filming Tax Credit to reduce tax below the TMT. For more information, get form FTB 3541 and see R&TC Sections 17039 and 23036.

**Federal Veterans Auto and Education Improvement Act (VAEIA) of 2022** — The VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders.
- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
  - The residence or domicile of the servicemember.
  - The residence or domicile of the spouse.
  - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1002, Tax Information for Military Personnel.

**California Microbusiness COVID-19 Relief Grant** — The gross income exclusion for the California Microbusiness COVID-19 Relief Grant is extended until taxable years beginning before January 1, 2025. For more information, get FTB tax booklets and see R&TC Sections 17158.1 and 24311.

**Governor Declared Disaster Extension** — The sunset date for the deduction for disaster losses sustained in Governor declared disaster areas is extended until taxable years beginning before January 1, 2029. For more information, get form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations—Individuals, Estates, and Trusts or form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations—Corporations and see R&TC Sections 17207.14 and 24347.14.

**Use Tax** — For taxable years beginning on or after January 1, 2023, and before January 1, 2029, you may not report business purchases subject to use tax on your income tax return if you make more than \$10,000 in purchases subject to use tax per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax. For other use tax requirements, see FTB tax booklets and R&TC Section 6225.

**Low-Income Housing Credit** — For taxable years beginning on or after January 1, 2023, California law allows a taxpayer to claim the Low-Income Housing Credit in the taxable year the building is placed in service and the federal credit period commences, based upon taxpayer certification, even if the California Tax Credit Allocation Committee (CTCAC) has not yet issued a certificate. If the CTCAC issues a certificate with a credit amount that is inconsistent with the taxpayer's certification, upon which a credit has been claimed, the taxpayer is required to amend any previously filed tax returns to reflect the credit amount certified by the CTCAC. For more information, get form FTB 3521, Low-Income Housing Credit and see Revenue and Taxation Code (R&TC) Sections 23610.5 and 17058.

## Legislative Update

For information regarding legislative changes, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **legislation**.

## Voluntary Contributions

Please note the following information regarding the voluntary contributions on Forms 540, 540 2EZ, 540NR, and 541:

### Repealed Voluntary Contribution Funds

- Code 446 — California Community and Neighborhood Tree Voluntary Tax Contribution Fund
- Code 431 — Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund

### New Voluntary Contribution Funds

- None

## Titles Changed

The following 2023 forms have a name/title change:

- None

## Obsolete Forms

- None

## Support of the Scannable Format in Forms and Payment Forms

FTB supports the use of the following forms and payment forms in a scannable format:

- Scannable voucher Form 100-ES
- Scannable voucher Form 540-ES
- Scannable voucher Form 541-ES
- Scannable voucher FTB 3519
- Scannable voucher FTB 3522
- Scannable voucher FTB 3536
- Scannable voucher FTB 3537
- Scannable voucher FTB 3538
- Scannable voucher FTB 3539
- Scannable voucher FTB 3563
- Scannable voucher FTB 3582
- Scannable voucher FTB 3582X
- Scannable voucher FTB 3586
- Scannable voucher FTB 3587
- Scannable voucher FTB 3588
- Scannable voucher FTB 3843
- Scannable voucher FTB 3893

In an effort to expedite processing, reduce costs, and minimize manual intervention, we request that tax preparation software companies no longer produce or support these forms in a format other than scannable.



## Important Reminders

- Taxpayers may request Direct Deposit of their refund to two separate bank accounts on all Personal Income Tax Returns. If taxpayers have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, they may have their refund directly deposited to their ScholarShare accounts.
- For Personal Income Tax Returns, the ARRP “RP” area is configured by the software you use and, when applicable, will print these codes to designate special processing:
  - 9 = Disaster
  - C = Spouse/Registered Domestic Partner (RDP) deceased
  - D = Taxpayer deceased
  - O = Outside the USA
  - U = Military - Combat Zone/Overseas

See the special instructions for “Disaster, Outside the USA, and Military Designations on Substitute Computer-Generated Forms 540, 540 2EZ, and 540NR” on page 5.

- For Business Entity Income Tax Returns, the “RP” area is configured by the software you use and, when applicable, will print these codes to designate special processing:
  - 9 = Disaster
  - F = CFC Motion Picture Credit

See the special instructions for “Disaster and CFC Motion Picture Credit Designations on Substitute Computer-Generated Forms 100, 100S, 100W, 100X, 565, and 568” on page 5.

## “Amount of Payment” – Exception for All Estimate Payment Forms

To better meet taxpayers’ expectations and enable us to optimize efficient processing of scannable estimate payment forms (Forms 100-ES, 540-ES, and 541-ES), we allow software programs to leave the taxpayer’s “Amount of payment” dollar amount blank. This provides a solution for your clients who determine their estimate payment amount at a later date allowing them to enter the payment amount by hand.

To help ensure accurate processing of your clients’ payments, use the current year’s payment forms when paying current year tax liabilities.

## California Secretary of State (SOS) File No.

- The SOS file no. is **always** numeric and **must** begin with a “19” or “20.” (The “19” and “20” represents the first two digits of the year the file number was assigned to the taxpayer by the SOS.) (e.g., “200412345678”)
- The SOS file no. should be 12 digits long.
- If the SOS file no. is not available to you, the software you use will zero fill the SOS File No. field. (e.g., 000000000000)

## Use of Hyphens in Street Address Field

Hyphens can only be used in the street address field for all personal income tax forms, business income tax forms, payment forms, and vouchers (scannable and substitute versions).

## Disaster, Outside the USA, and Military Designations on Substitute Computer-Generated Forms 540, 540 2EZ, and 540NR

We continue to enlist the support from preparers to identify their clients with a disaster, outside the USA, or military special processing requirement. In addition to instructions to “write the disaster, outside the USA, or military special circumstance, in black or blue ink, in the top margin on Side 1,” of substitute computer-generated Forms 540, 540 2EZ, and 540NR, the tax software you use will print code “9” (Disaster), code “O” (Outside the USA), and code “U” (Military) in the ARRP area’s “RP” box. (Check with your software provider to see if they support this option.)

## Disasters

~~Taxpayers affected by certain disasters are legislatively granted additional time to file tax returns and make tax payments, including estimated tax payments (Internal Revenue Code Section 7508A/ California Revenue and Taxation Code Section 18572).~~ We **do** abate interest and any late filing or late payment penalties during the extension period.

Please ensure the following information is written in black or blue ink in the top margin of your clients’ California tax return:

- Disaster – enter the specific name of the disaster (e.g., “DISASTER – ~~Smith River Complex Fires 2023~~”).

Although the disaster code in the ARRP area’s “RP” box will tell us the taxpayer was affected by some disaster, we also need the **specific disaster identified in black or blue ink** in the top margin of the return. With this specific information, we can process the return quickly with the correct extension, if an extension was granted, and adjust interest and penalties as needed.

For more details about how to claim a state tax disaster loss deduction for your clients, get FTB Pub. 1034, Disaster Loss How to Claim a State Tax Deduction.

## Outside the USA

For taxpayers residing or traveling outside the USA on April 15, 2024, the deadline to file their tax return and pay the tax is June 15, 2024. Interest will accrue from the original due date until the date of payment. If additional time is needed to file, an automatic six-month extension will be allowed. To qualify for the extension, file the tax return by December 15, 2024.

When filing the tax return, write “**Outside the USA on April 15, 2024**” at the top of the tax return **written in black or blue ink**, or include it according to your software’s instructions. To avoid any late-payment penalties, pay the tax liability by June 15, 2024.

## Military – Combat Zone/Overseas

**Combat Zone** – Service members of the Armed Forces (including National Guard and reservists called to active duty) and civilians acting under the direction of the Armed Forces in support of those forces, are allowed an extension of 180 days after leaving a combat zone or qualified hazardous duty area (QHDA) for filing returns and paying taxes without interest or penalties. In addition to the 180 days, they are allowed an additional extension of up to 107 days (the number of days they were in a combat zone or QHDA during the filing season).

We need the following information **written in black or blue ink** in the top margin of the return:

- Combat Zone
- Location or area served: \_\_\_\_\_
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

**Military Overseas** – Service members of the Armed Forces (including National Guard and reservists called to active duty) and Merchant Marines working beyond the boundaries of the United States, are allowed an extension of 180 days after returning from overseas for filing returns and paying tax without interest or penalties.

We need the following information **written in black or blue ink** in the top margin of the return:

- Military Overseas
- Dates of deployment: From MM/DD/YYYY To MM/DD/YYYY

With this information, we can allow the correct extended due date, adjust interest and penalties as needed, and prevent premature billings from being mailed.

For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

## Disaster and CFC Motion Picture Credit Designations on Substitute Computer-Generated Forms 100, 100S, 100W, 100X, 565, and 568

We continue to enlist the support from preparers to identify their clients with a disaster or CFC Motion Picture Credit special processing requirement on business entity tax returns. In addition to instructions to “write the disaster or CFC Motion Picture Credit in black or blue ink, in the top margin on Side 1,” of substitute computer-generated Forms 100, 100S, 100W, 100X, 565, and 568, the tax software you use will print code “9” (Disaster) and code “F” (CFC Motion Picture Credit) in the RP area’s “RP” box. (Check with your software provider to see if they support this option.)

### Disasters

Follow the Disaster instructions for Substitute Computer-Generated Form 540, 540 2EZ, and 540NR on this page.

### CFC Motion Picture Credit

Taxpayers **attaching** form FTB 3541, California Motion Picture and Television Production Credit, to the tax return should **write “CFC Credit” in black or blue ink** at the top margin of the tax return.

### The FTB Conforms with IRS Notice 2007-79

We will accept the same alternative forms of signature as described in IRS Notice 2007-79. Specifically, it permits income tax return preparers to sign original returns, as well as electronically file (e-file) authorizations such as forms FTB 8453, California e-file Return Authorization for Individuals, FTB 8454, e-file Opt-Out Record for Individuals, FTB 8455, California e-file Payment Record for Individuals, FTB 8879, California e-file Signature Authorization for Individuals, by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer’s signature or the individual preparer’s printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer’s individual identification number (preparer tax identification number), and phone number.

### To Verify Personal Income Tax Estimate Payments

A significant number of personal income tax returns are delayed during processing because taxpayers claim the wrong amount of estimate payment. Confirming personal income tax estimate payments first will resolve many issues where your clients claim amounts or payments that we do not have on record. This could expedite processing and reduce the number of notices your clients receive in connection with claiming the wrong amount of payments.

How can you help? Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB to view:

- Estimated tax payments
- Payment history
- Account summary
- FTB-issued 1099G and 1099-INT information
- Wage and withholding information

To complete one of the requests listed above for your client, tax professionals will need to register with a valid email address, your social security number, and one of the following identification numbers:

- Preparer tax identification number (PTIN)
- Electronic filer identification number (EFIN)
- California Tax Education Council (CTEC) number
- California Certified Public Accountant (CPA) number
- Enrolled agents: Use your PTIN or EFIN.

To view a client’s account, tax professionals should have their client’s permission and must provide the following information from the client’s tax return:

- Client’s SSN or federal ITIN
- Client’s last name
- Year of the tax return
- Filing status used on the tax return
- California Adjusted Gross Income (AGI) on the tax return

To ensure the security of taxpayer information, **be sure to use the log off button to exit** the “MyFTB.” For information about your client’s federal income tax account, please contact the IRS at 800.829.1040.

### Envelope Guidelines

Follow these guidelines if you provide pre-printed envelopes or labels to customers for delivery to the FTB. Doing so will expedite processing and reduce processing problems.

- Use white envelopes only – **no colored envelopes**.
- Use sans serif fonts.
- Ensure envelopes you use contain the correct address and ZIP +4 extension.

Check with your envelope supplier to make sure your supply of envelopes have current year FTB mail addresses in sans serif font, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mailing address**.

### What is Needed to Computer-Prepare California Tax Forms

Tax practitioners must produce computer-prepared forms using:

- Software that produces FTB-approved forms
- Personal computer hardware required by the software to produce FTB-approved forms (i.e., printer fonts, etc.)
- Good quality, white, standard, stock machine paper (8 1/2 x 11 at minimum 20 lb. weight)
- Black ink
- Software user manuals that include instructions for correctly producing FTB-approved forms

In addition, reading your software provider’s user manual (and ALL “**Read Me’s**,” etc.) will help ensure you have the necessary hardware and printer fonts to correctly produce FTB-approved forms. **Note: “Read Me’s”** are a great resource tool to learn about enhancements or revisions made to the software you use.

All printing must be:

- Laser or ink jet
- Courier 12-point or standard print font (no bold font)
- Alpha characters must be in upper case
- Original printed output (no corrections or photocopies accepted)
- On one side of the paper (scannable forms only; see list on page 4)

### General Information About Substitute Forms 540, 540 2EZ, and 540NR

We use an automated processing system to capture information from Substitute Forms 540, 540 2EZ, and 540NR, rather than having the information entered manually by key data operators.

Substitute Forms 540, 540 2EZ, and 540NR are formatted as absolute position forms where all data is in a fixed position on the form. The entity areas (Name and Address) of these forms are arranged in a scannable layout while the rest of each form is like the official forms.

To ensure the integrity of the tax return data, if any corrections are made, you must reprint the entire substitute Form 540, 540 2EZ, or 540NR tax return before your client (or you) mail it to the FTB.

We will capture the tax practitioner's identification number, i.e., federal employer identification number (FEIN), and PTIN from all personal and business entity (corporation, partnership, limited liability company) income tax returns.

## Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Personal Income Tax Returns (Substitute Forms 540, 540 2EZ, and 540NR)

Taxpayer entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information such as:

- Spouse/RDP name
- Executor/guardian name
- Apartment number and/or letter
- Private mailbox (for the "PMB" to print) and PMB number (or letter)
- Deceased date of taxpayer or taxpayer's spouse/RDP, if any
- Date of Birth for taxpayer and spouse/RDP, if any
- Prior name, if any

It is critical that you enter the taxpayer entity information correctly. This will help us to accurately process your clients' tax returns, and help ensure that your clients' refund checks print with the correct name(s) and address. Your clients' entity information should print like the examples shown under "Taxpayer Entity Information Examples" shown on page 8.

## Personal Income Taxpayer Name and Address Entry Instructions

Use these instructions when you enter your client's name and address information. It will help reduce processing time and help ensure that refund checks are mailed to the correct name(s) and address.

- Alpha characters **must** be in upper case, Courier, 12-point font.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.

See *Taxpayer Entity Information Examples*: JORDAN A TAXPAYER JR and AUSTIN M TEXAN on page 8.

- **Do not** use commas or periods to separate address information.
- **Do not** space or use punctuation in the Name Control (first four letters of the taxpayer's last name) field.

**Example:** McPeak Enter: MCPE  
 O'Toole Enter: OTOO  
 De Martino Enter: DEMA  
 Lee Enter: LEE  
 Lee-Smith Enter: LEES

- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use the Suffix field to enter generational suffixes such as "SR", "JR", "III", "IV". Use Roman numerals (alpha characters) for numeric suffixes.
- **Do not** use a space, punctuation, or symbols in name field(s).

**Example:** First Name: JoAnne Enter: JOANNE  
 Last Name: Von Wodtke Enter: VONWODTKE  
 Last Name: Lee-Smith Enter: LEESMITH

- Enter last name of taxpayer and/or spouse/RDP, if different from the last name used on last year's tax return, in the Prior Name fields. (Example: Marriage or registered domestic partner in the current tax year changes spouse's/RDP's maiden name.)

See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER JR and KAITLYNN G TAXPAYER on page 8.

- The taxpayer and spouse/RDP SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has a "ITIN," it should be entered in the SSN field.

Forms 541-ES, FTB 3563, and FTB 3843: The FEIN must be 10 digits (includes "-"). Enter "00-0000000" if the fiduciary has applied for or does not have a FEIN.

- Enter Principal Business Activity (PBA) code, if applicable, (substitute Form 540NR only). Otherwise, leave this field blank. See *Taxpayer Entity Information Example*: SARAH E LEE on page 8.
- Enter deceased date of death for taxpayer or spouse/RDP, if any, in appropriate field. Format is MM-DD-YYYY. No punctuation other than the "-".

See *Taxpayer Entity Information Example*: ROBERT J SMITH on page 8.

- Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations**" on page 15.
- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, or UN, as applicable.

See *Taxpayer Entity Information Example*: MICKEY J BEEHAPPY and LYNN S BEEHAPPY on page 8.

- Additional Information field is a supplemental field used only for: "in care of" name and additional address information. Other than slash(/) use no punctuation or symbols in this field.

See *Taxpayer Entity Information Example*: AUSTIN M TEXAN on page 8.

- Military "APO" or "FPO" addresses:
  - Enter "APO" or "FPO" in the first three positions of the City field.
  - **Do not** enter the name of the city for "APO" and "FPO" addresses.
  - Enter two-character alpha state code in the State field:

City field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699

See *Taxpayer Entity Information Example*: ELIJAH M MISSION on page 8.

- In the State field, use the standard two-digit abbreviation for the state and United States possession. See "**State and U.S. Possessions**" on page 15.
- The ZIP Code can be 10 digits (includes hyphen "-").
- If you have a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Use the standard two-digit country abbreviation for the foreign country name. See "**Country Abbreviation List**" on page 16. Follow the country's practice for entering the province/state/county name and foreign postal code.

See *Taxpayer Entity Information Example*: CHRIS A JACKSON and PAT G JACKSON on page 8.

- Date of Birth for taxpayer and spouse/RDP, if any. See *Taxpayer Entity Information Example*: JORDAN A TAXPAYER JR and KAITLYNN G TAXPAYER on page 8.
- Apply these guidelines, then truncate if the information exceeds the field length.



## Taxpayer Entity Information Examples:

111-11-1111 LEE 23 PBA 123456  
SARAH E LEE

1234 STATE ST

CROWN CA 12345

111-11-1111 TAXP 222-22-2222 23  
JORDAN A TAXPAYER JR  
KAITLYNN G TAXPAYER

12345½ SHORT ST  
ANYPLACE CA 12345

06-13-1948 02-04-1957 SINGLENFREE

111-11-1111 TEXA 23  
AUSTIN M TEXAN

HOMESTYLE NURSING HOME  
1234 BEAUTIFUL DR-21  
WELCOME CA 54321

111-11-1111 BEEH 222-22-2222 23  
MICKEY J BEEHAPPY  
LYNN S BEEHAPPY

9876 LONGNAME WY STE 141 PMB 263  
WALLACE CA 12345-6789

111-11-1111 SMIT 222-22-2222 23  
ROBERT J SMITH 03-12-2023  
KIMBERLY SMITH

3452 BUSY DR UN 5  
BORDERTOWN CA 12345

111-11-1111 MISS 23  
ELIJAH M MISSION

PO BOX 888  
APO AE 09876

111-11-1111 JACK 222-22-2222 23  
CHRIS A JACKSON  
PAT G JACKSON

9876 LONG NAME WAY  
LONDON  
UK NOTTING HILL W11 2BQ

If there is no spouse/RDP name, taxpayer or spouse/RDP prior last name, additional information, etc., the tax software you use will leave these areas blank.

## Miscellaneous Information

### Tax Preparer Identification Number: Paid Preparer Information

The IRS requires a paid tax preparer to get and use PTIN. If the preparer has a FEIN, it should be entered only in the space provided.

### Direct Deposit of Refund (DDR)

DDR is available to your clients who file their personal income tax return Forms 540, 540 2EZ, and 540NR electronically or on paper and to your business entity clients who file Forms 100, 100S, 100W, and 109. When your clients select this option, be sure to complete **ALL DDR fields** in the "Direct Deposit of Refund" area Side 5 on Form 540; Side 4 on Form 540 2EZ; Side 5 on Form 540NR; Side 2 on Forms 100, 100S and 100W; and Side 2 on Form 109.

**Mandatory Electronic Payments** – Your personal income tax clients are required to remit their payments electronically if they make an estimate or extension payment exceeding \$20,000 or if the total tax liability shown on their original tax return exceeds \$80,000 for any taxable year that begins on or

after January 1, 2009. Once your clients meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file return, or their credit card. For more information, go to **ftb.ca.gov** and search for **mandatory epay**.

## Payment Options

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Your clients can enjoy the convenience of online bill payment with Web Pay. This secure service lets them pay the current amount owed and schedule future payments, such as estimated tax, up to one year in advance. They select the amount to pay and when to pay it. We deduct the payment from their bank account on the date selected. Your client's SSN or ITIN, bank account and routing number is needed to use this service. For more information, go to **ftb.ca.gov/pay**.

Business entity income tax clients can make payments electronically at the FTB website with Web Pay. Your business entity clients can make an immediate payment or schedule payments up to a year in advance. For more information, go to **ftb.ca.gov/pay**.

- **Credit Card** – Whether your clients e-file or file by mail, they may use their Discover, MasterCard, Visa, or American Express to pay their tax (tax return balance, extension payment, estimated tax payment, or tax due with bill notice). They can make payments online or by phone. For more information about fees, etc., call 800.272.9829, or visit **officialpayments.com**.
- **Check or Money Order** – Using the current year's form to make a current year payment, your clients should:

1. Make a check or money order payable to the "Franchise Tax Board."

Using black or blue ink, make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

2. Write their tax ID number (SSN or ITIN, FEIN, CA corporation no., or CA SOS file no.), tax form, and tax year on the check or money order.
3. Mail the payment to the correct address. Go to **ftb.ca.gov** and search for **mailing address**.

## What are Keying Symbols?

Keying symbols are important. Although we process most personal income tax returns through our automated imaging system, there are times when certain returns require manual intervention by us.

Keying symbols are shown on all computer-prepared tax returns. They will print to the left of specified tax data line numbers. They reduce time and guide key data operators to enter the correct tax return information.

Exact placement, shape, and size of keying symbols that will be present on the 2023 personal and business income tax returns is shown next page in the snapshot of a 2023 Form 540.

Before you give your clients their tax returns to file, please verify that these symbols are present. If they are not present, please read your software company's user manual to make sure you have the minimum hardware and printer fonts necessary to print FTB-approved forms. If you cannot determine why the keying symbols do not print correctly, contact your software provider's technical support staff.



<input type="checkbox"/> Tax Rate Schedule			
<input checked="" type="radio"/> <input type="checkbox"/> FTB 3803	.....	<input type="text"/>	<input type="text"/> .00
If your federal AGI is more than			
.....	<input checked="" type="radio"/> 32	<input type="text"/>	<input type="text"/> .00
er -0-	<input checked="" type="radio"/> 33	<input type="text"/>	<input type="text"/> .00
<input type="checkbox"/> Schedule G-1	<input checked="" type="radio"/> <input type="checkbox"/> FTB 5870A	.....	<input type="text"/> .00
.....	<input checked="" type="radio"/> 35	<input type="text"/>	<input type="text"/> .00
is Credit. See instructions.	.....	<input type="text"/>	<input type="text"/> .00
<input type="checkbox"/> code	<input checked="" type="radio"/> <input type="checkbox"/> and amount. . .	<input type="text"/>	<input type="text"/> .00
<input type="checkbox"/> code	<input checked="" type="radio"/> <input type="checkbox"/> and amount. . .	<input type="text"/>	<input type="text"/> .00

**Fiscal Year Filers**

If any of your clients file their personal income tax return on a fiscal year basis, the tax software you use must accommodate their needs. Not all tax software products support the filing of fiscal year personal income tax returns. As a result, you may need to complete the tax returns for your fiscal year clients by hand.

Always remember to enter the fiscal year date as the filing date for your fiscal year clients; otherwise, we will process the tax return as a calendar year tax return. When this happens, the tax return most likely will appear to be delinquent in some way. As a result, your fiscal year clients could receive a delinquent or late payment of tax penalty or an underpayment of estimated tax penalty and may be assessed interest.

Contact your software provider and confirm the tax software you use supports fiscal year filing for personal income tax filers.

**Prior Year and Amended Returns**

**Do not** use 2023 software to file a prior year tax return. File current year forms for current year tax liabilities. (e.g., Use the 2024 Form 540-ES to make 2024 estimate tax payments.)

Amend personal income tax Forms 540, 540 2EZ, and 540NR by completing the applicable amended personal income tax return and checking the amended checkbox. Also complete and attach Schedule X to the applicable amended return.

Amend corporate income tax Forms 100, 100S, and 100W by completing Form 100X, Amended Corporation Franchise of Income Tax Return.

Amend partnership and limited liability company (LLC) Forms 565 and 568 by completing a new Form 565 or 568. Check the box marked "Amended return" on Side 1 of each form. For more information on how to file amended partnership and LLC returns get the Form 565 or Form 568 tax booklet.

**Payment Forms**

There are several types of scannable payment forms:

- Form 100-ES, Corporation Estimated Tax, is used by business entities to figure and pay their estimated tax.
- Form 540-ES, Estimated Tax for Individuals, is used by individual taxpayers to figure and pay their estimated tax.
- Form 541-ES, Estimated Tax for Fiduciaries, is used by estates or trusts to figure and pay their estimated tax.
- Form FTB 3519, Payment for Automatic Extension for Individuals, is used **only** if individual taxpayers cannot file their 2023 tax return by April 15, 2024, and tax is due.
- Form FTB 3522, LLC Tax Voucher, is used by limited liability companies (LLCs) to pay the annual LLC tax of \$800 by the 15th day of the 4th month **after the beginning** of the taxable year.
- Form FTB 3536, Estimated Fee for LLCs, is used by LLCs to estimate and pay the LLC fee by the 15th day of the 6th month **after the beginning** of the taxable year.

- Form FTB 3537, Payment for Automatic Extension for LLCs, is used **only** if a limited liability company owes tax or fees for 2023 and is unable to file Form 568, Limited Liability Company Return of Income, by the original due date. Also see form FTB 3536 for more information.
- Form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs, is used **only** if a partnership owes tax for 2023 and is unable to file Form 565, Partnership Return of Income, by the original due date, and tax is due.
- Form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations, is used **only** if a corporation or exempt organization owes tax for 2023 and is unable to file its return by the original due date, and tax is due.
- Form FTB 3563, Payment for Automatic Extension for Fiduciaries, is used **only** if an estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the original due date, and tax is due.
- Form FTB 3582, Payment Voucher for Individual e-filed Returns, is used **only** when a taxpayer electronically files their tax return and there is a balance due.
- Form FTB 3582X, Payment Voucher for Individual e-filed Amended Returns, is used **only** when a taxpayer electronically files its amended tax return and there is a balance due.
- Form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns, is used **only** when a corporation electronically files its tax return, and there is a balance due.
- Form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns, is used **only** when a partnership electronically files its Form 565 tax return and there is a balance due.
- Form FTB 3588, Payment Voucher for LLC e-filed Returns, is used **only** when a limited liability company electronically files its Form 568 tax return and there is a balance due.
- Form FTB 3843, Payment Voucher for Fiduciary e-filed Returns, is used **only** when an estate or trust files its tax return electronically and there is a balance due.
- Form FTB 3893, Pass-Through Entity Elective Tax Payment Voucher, is used by the electing qualified pass-through entity to pay the elective tax.

**Do not** use any of the forms shown above to make installment payments for your clients that owe tax. Only we can set up an installment agreement plan for your clients. Get form FTB 3567, Installment Agreement Request, for information on how to request an installment agreement plan for your clients. For more information or to download forms to request an installment agreement, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement**.

**Remind your clients NOT to mail any payment form, listed above to the FTB if the "Amount of payment" is zero (0).**

**Claiming Additional Credits on Personal and Business Entity Tax Returns (Forms 100, 100S, 100W, 540, Form 540 NR, and Schedule P (541))**

When your clients claim additional credits, the credit acronym, code, and amount should print on the applicable lines of Forms 100, 100S, 100W, 540, and Form 540NR. The Form 541 does not have space for credit acronyms.

When a client claims credits on Schedule P (100, 100W, 540, 540NR, or 541) and the credits are listed in more than one section, the tax software you use should total column (b) of the credits that have the same codes and bring the total forward to the applicable line of the tax return being filed.

If your client has any other credits to claim on Schedule P (100, 100W, 540, 540NR, or 541), the tax software you use should add the amounts from column (b) for those credits and bring the total forward to the applicable line of the tax return being filed. To see the list of credits go to Page 13.

## California's e-file Program

California R&TC Section 18621.10 requires business entities that files an original or amended tax return that is prepared using tax preparation software to e-file their tax return with the FTB. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **business efile**.

California R&TC Section 18621.9 requires practitioners who prepare more than 100 individual state income tax returns annually and who prepare one or more current year returns using tax preparation software to e-file. For more information about mandatory e-file, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory efile**.

The FTB and the IRS have approved over 200,000 tax practitioners to provide e-filing services to more than ~~18 million~~ California taxpayers expected to e-file during the current filing season. Participating in the California e-file Program has many benefits for you and your clients. Here are some highlights:

- **Faster refunds** – Refunds can be deposited directly into your client's bank account.
- **Proof of receipt** – We provide acknowledgement that we have accepted the tax return for processing.
- **Opportunity to correct errors** – Our system performs up-front edits on all incoming e-file tax returns. We let you know if we detect any errors, what those errors are, and allow you time to make any corrections. This step reduces subsequent notices to your clients.
- **Accurate tax returns** – Because most errors can be resolved before we accept your tax return for processing, less than 1% of e-file tax returns require special handling.
- **Safe** – We use the latest technologies to ensure the security and privacy of all taxpayer information. Our Secure Web Internet File Transfer System (SWIFT) only allows HTTPS and FTPS protocols plus 128-bit Encryption using digital certificates from VeriSign. We have never experienced a breach of security in our e-file program.

## California e-file Program Enrollment Requirements (Individual and Business e-file)

FTB does not require e-file providers to submit a separate enrollment application for authorization to electronically file individual or business tax returns.

Providers approved to participate in the IRS Electronic Filing (e-file) Program are automatically enrolled in the California e-file Program. In addition, we will automatically receive any updates that you make to your IRS account.

### Requirements for e-file participation:

To be automatically enrolled in our e-file program, you must be an accepted participant in the IRS e-file Program. We receive confirmation from the IRS after they accept you into their program.

Use your IRS-assigned EFIN to e-file with the FTB. If you transmit returns, use your IRS-assigned Electronic Transmitter Identification Number (ETIN) with the FTB.

Comply with the guidelines in FTB Pub. 1345, Handbook for Authorized e-file Providers.

Once you receive your IRS EFIN, you can verify your enrollment with California by contacting e-Programs Customer Service at 916.845.0353.

## Guidelines on How to Enter Taxpayer Entity Information on Computer-Prepared Business Entity (BE) Tax Returns (Forms 100, 100S, 100W, 100X, 565, and 568) and Tax Payment Forms

### BE Entity ID Number, Name, and Address Entry Instructions

BE entity information is arranged in fixed positions with defined field lengths. Each field is dedicated to hold specific information. Use these instructions when you enter your client's entity ID number, name, and address information. It will help reduce processing time and help ensure refunds are mailed to the correct name and address.

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters **must** be upper case.
- Entity ID number is a corporation number, FEIN, California Secretary of State (SOS) file number or FTB Assigned ID number. The number can be up to 12 digits - (the FEIN includes a hyphen.)

- Entity ID Number field must be one of the following:
- **Forms 100, 100S, 100W, 100X, 100-ES, FTB 3539, FTB 3536, and FTB 3893**

Corporation number – ~~Numeric, CA Corporation Number must be 7 or 12 digits. If not available, leave blank. Please do not zero fill.~~

CA SOS file number – ~~If an LLC elects to be taxed as a corporation, enter CA SOS file number. Numeric, 12 digits. Number must begin with 19 or 20 (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").~~

- **Forms 565, FTB 3538, FTB 3587, and FTB 3893**

FEIN – Numeric, 10 digits, includes hyphen (-) (e.g., "12-3456789" or "00-0000000")

California SOS file number (~~12 digits~~) or enter the FTB assigned identification number (~~9 digits~~) in the CA SOS file number field.

- **Forms 568, FTB 3522, FTB 3536, FTB 3537, FTB 3588, and FTB 3893**

CA SOS file number – Numeric, should be 12 digits. The SOS file number **must** begin with "19" or "20" (e.g., "200412345678"). ~~If not available, zero fill (e.g., "000000000000").~~

- When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (e.g., "00-000000"). **Do not** enter "Applied For."
- **Entity Name Control** field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
  - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name. (See *Business Entity Information Example 1* on page 11).
  - **Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/). (See *Business Entity Information Example 2* on page 11).
  - **Do not** use "The" when it is the first word in the Entity's name. (See *Business Entity Information Example 4* on page 11).
  - **Do not** use punctuation, hyphens, or blanks in the name control.

<b>Examples:</b> Entity name: The LTP LLC	Enter: LTPL
Entity name: ABC Incorporated	Enter: ABCI
Entity name: 012-015 Apts	Enter: 0120
Entity name: 9 Twelve	Enter: 9TWE
Entity name: BZX	Enter: BZX
Entity name: 9-12	Enter: 912

- **Enter Form Type Indicator** as:
  - Forms 100, 100S, and 100W = 1
  - Form 109 = 2
  - Form 199 = 3
  - If more than one form, or no form indicated = 0
- **Enter Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)**
  - TYB = “MM-DD-YYYY” (Enter “00-00-0000” **only** if TYB is unknown.)
  - TYE = “MM-DD-YYYY” (Enter “00-00-0000” **only** if TYE is unknown.)
- **Enter Business Entity name** – Use business name, as is:
  - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (–), slashes (/), and ampersands (&). (See *Business Entity Information Examples 1, 2, and 3* on page 11).
  - **Do not** use any other symbols or punctuation in the Business Entity Name field.
- **Street Address Information:**
  - Other than the hyphen (–) and slash (/), use no punctuation or symbols in the Street Address field.
  - **Do not** use commas or periods to separate address information.
  - Use standard abbreviations for the suffix of the street name. See “**Standard Abbreviations**” on page 15.
  - **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated “Suite” and “Suite Number” fields. These fields are on the same line as the “Street Address” field. Use these abbreviations in the “Suite” field: STE, RM, FL, BLDG, or UN, as applicable.
  - Enter Private Mailbox (PMB) and PMB number/letter in the “PMB” and “PMB number/letter” fields. These fields are on the same line as the “Street Address” field. “PMB” will print with a PMB number/letter. If no “PMB,” the software you use will leave both fields blank.
  - Use the Additional Information field for “Owner/ Representative/Attention” name and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
  - Military “APO” or “FPO” addresses:
    - Enter “APO” or “FPO” in the first three positions of the City field.
    - **Do not** enter the name of the city for “APO” and “FPO” addresses. Enter the two-digit state code in the State field:

City Field	State Field	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699
- In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See “**State and U.S. Possessions**” on page 15.
- The ZIP Code can be 10 digits (includes hyphen “–”).
- If you have a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Use the standard two-digit country abbreviation for the foreign country name. See “**Country Abbreviation List**” on page 16. Follow the country’s practice for entering the province/state/county name and foreign postal code. (See *Business Entity Information Example 5* on this page).
- Apply these guidelines, then truncate if the information exceeds the field length.

## Business Entity Information Examples:

### Example 1 Corporation

000082356789 LPAN 44-1234567 200412345678 23 FORM 1  
 TYB 01-01-2023 TYE 12-31-2023  
 LP & T CONSULTING SERVICES INCORPORATED  
 B GANGLER  
 9646 BUTTERFIELD WY  
 RANCHO CORDOVA CA 95670-3720  
 (123) 456-7890

### Example 2 Partnership

99-7654321 LZ 1999712345678 (123) 456-7890 23 FORM 0  
 TYB 01-01-2023 TYE 12-31-2023  
 L - Z  
 5800 SANTA ANITA AV STE 2  
 EL MONTE CA 92102-1230

### Example 3 LLC:

200387654321 2012 95-8654321 (123) 456-7890 23 FORM 0  
 TYB 00-00-0000 TYE 00-00-0000  
 2012 - 2016 - 2018 - 2020 WHASSUP  
 4900 W CAMBRIDGE  
 ATLANTA GA 30303

### Example 4 Exempt Organization:

7777888 LTPL 99-7777777 200412345678 23 FORM 0  
 TYB 01-01-2023 TYE 12-31-2023  
 THE LTP LLC  
 C VEGA  
 4545 BUTTERFLY LN PMB 15  
 SACRAMENTO CA 95823  
 (123) 456-7890

### Example 5 Foreign Address Corporation:

7779311 ALLE 98-7654321 199912345678 23 FORM 0  
 TYB 01-01-2023 TYE 12-31-2023  
 ALL ENGLAND ENTERTAINMENT  
 1963 ABBEY LANE PMB 15  
 LONDON  
 UK NOTTING HILL W11 2BQ  
 (123) 987-6541



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## Filing Business Entity Returns

To ensure accurate and timely processing of your clients' business entity returns that require Schedules K-1 (100S, 541, 565, or 568), use software that produces FTB-approved schedules. Make sure that the substitute forms you use meet our requirements. Schedules K-1 (565 and 568) filed with incomplete information may cause us to contact the partnership or limited liability company (LLC) for more information or return the Schedules K-1 to the partnership or LLC. Either circumstance may subject the partnership or LLC to penalties.

### Do not file

- Schedule K-1 data on CD or portable USB/Flashdrive
- Federal Schedule K-1 (1065)
- Database printout information
- Abbreviated schedules

### Substitute Schedules K-1 (565 or 568) Filing Requirements

If you choose to develop your clients' Schedules K-1 (565 or 568) in paper format, you must follow the same substitute forms review and approval requirements used by tax software developers, transfer agents, and others. You must complete and return to the FTB form FTB 1096, Agreement to Comply with FTB Pub. 1098, Annual Requirements and Specifications. FTB Pub. 1098, Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms, includes the information you need to develop FTB-approved forms. For more information and access to form FTB 1096 or FTB Pub. 1098, email the FTB's Substitute Forms Program at [SubstituteForms@ftb.ca.gov](mailto:SubstituteForms@ftb.ca.gov).

The paper format of Schedules K-1 (565 or 568) may be either a one-sided or two-sided format. The one-sided format includes only those tax data lines applicable to the partner or member. The two-sided format includes all tax data lines. Software companies choose the format to include in their tax products and both formats require approval from the FTB.

### Common Trusts and Investment Clubs

Common trust funds and investment clubs should use Form 565, Partnership Return of Income, to report their filing information. To help ensure accurate processing, common trust funds are required to use the principal business activity (PBA) code 525920. Investment clubs are required to use PBA code 523900. For more information, see the instructions for federal Form 1065, U.S. Return of Partnership Income.

## Power of Attorney (POA) and Tax Information Authorization (TIA)

To file a POA Declaration or Tax Information Authorization, use the online submission in MyFTB for faster processing. However, the following paper forms are available for taxpayers without online access:

- FTB 3520 PIT, Individual or Fiduciary Power of Attorney Declaration
- FTB 3520 BE, Business Entity or Group Nonresident Power of Attorney Declaration
- FTB 3520 RVK, Power of Attorney Declaration Revocation
- FTB 3534, Tax Information Authorization
- FTB 3535, Tax Information Authorization Revocation

Use the most current version of the POA forms. The authority provided by the declaration forms will expire six years from the date the forms are signed or a revocation form FTB 3520 RVK is filed. We will no longer automatically revoke previously accepted POA Declarations with overlapping tax years or income periods.

We will only accept the FTB 3520 PIT or FTB 3520 BE forms and will reject the former FTB 3520 form and non-FTB POA Declaration forms. For more information on submitting the forms online or by mail, go to [ftb.ca.gov/poa](http://ftb.ca.gov/poa).

We will only accept and process the FTB 3534 TIA. We will no longer process the comparable IRS Form 8821, Tax Information Authorization. For more information on submitting the forms online or by mail, go to [ftb.ca.gov/TIA](http://ftb.ca.gov/TIA).

## Additional Credit Names, Codes, and Acronym Names

The tax software you use should include the credit acronym and code number for each additional credit shown below.

\*PIT = Personal Income Tax \*CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
California Competes Tax	CA COMPETES	233	X	X
California Earned Income Tax	CA EITC	NONE	X	
California Motion Picture and Television Production	MOVIETVPROD	223	X	X
Cannabis Equity Tax	CETC	247	X	X
Child Adoption Costs	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	CHILDDP EXP	232	X	
College Access Tax	COLLEGE FUND	235	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Elective PTE Tax	PTE ELECT	242	X	
<del>Enhanced Oil Recovery</del>	<del>ENHNC OILREG</del>	<del>203</del>	<del>X</del>	<del>X</del>
Foster Youth Tax	FYTC	NONE	X	
High-Road Cannabis Tax	HRCTC	246	X	X
Homeless Hiring Tax	HHTC	244	X	X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Natural Heritage Preservation	HERITAGE	213	X	X
New Advanced Strategic Aircraft	ADV STR AIR	236		X
New California Motion Picture and Television Production	NEW MOVTVPRD	237	X	X
New Donated Fresh Fruits or Vegetables credit	NEW FRUITVEG	238	X	X
New Employment	NEW EMPLMNT	234	X	X
Nonrefundable Renter's	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Program 3.0 California Motion Picture and Television Production	CA MOVTVPRD	239	X	X
Research	RESEARCH	183	X	X
Senior Head of Household	SR HOH	163	X	
Soundstage Filming Tax	STG FLM CRDT	245	X	X
State Historic Rehabilitation Tax	ST HIST REHB	243	X	X
Young Child Tax	YCTC	NONE	X	

## Repealed Credits with Carryover Provisions

Include this list in your user manual. \*PIT = Personal Income Tax \*CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Donated Fresh Fruits or Vegetables	DONATE FRESH	224	X	X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLR VN	194	X	
Employer Child Care Contribution	CHLDCARE CTB	190	X	X
Employer Child Care Program	CHLDCARE PRG	189	X	X
Employer Ridesharing:				
Large Employer	R/S LG EMPLR	191	X	X
Small Employer	R/S SM EMPLR	192	X	X
Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
<del>Enterprise Zone Hiring &amp; Sales or Use Tax</del>	EZ HIRE/USE	176	X	X
Environmental Tax	ENVRMNTL TAX	218	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
Local Agency Military Base Recovery Area Sales or Use Tax	LAMBRA HR/US	198	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Main Street Small Business Tax	MAIN STR CR	240	X	X
Main Street Small Business Tax II	MAIN ST II	241	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
<del>New Jobs</del>	<del>NEW JOBS</del>	<del>220</del>	<del>X</del>	<del>X</del>
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar Pump	SLR PUMP CO	179	X	X
Targeted Tax Area Hiring	TTA HIRE/USE	210	X	X
Targeted Tax Area Sales or Use Tax	TTA HIRE/USE	210	X	X
Technological Property Contributions	TECHPROP CTB	201		X
Water Conservation	WATRCRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	



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**Standard Abbreviations**

AIR FORCE BASE	AFB
APARTMENT	APT
AVENUE	AV
BOULEVARD	BL
BUILDING	BLDG
CAUSEWAY	CSWY
CENTER	CTR
CIRCLE	CIR
COURT	CT
CROSSING	XING
DEPARTMENT	DEPT
DRIVE	DR
EAST*	E
EXPRESSWAY	EXPY
FLOOR	FL
FREEWAY	FWY
HIGHWAY	HWY
LANE	LN
LOOP	LP
NORTH*	N
NORTHEAST*	NE
NORTHWEST*	NW
NUMBER/#	NO (Do not use # sign)
PARKWAY	PKY
PLACE	PL
PLAZA	PLZ
POINT	PT
POST OFFICE BOX	PO BX
ROAD	RD
ROOM	RM
SAN/SANTO	SN
SOUTH*	S
SOUTHEAST*	SE
SOUTHWEST*	SW
SPACE	SP
SQUARE	SQ
STREET	ST
SUITE	STE
TERRACE	TER
TRACK	TRAK
UNIT	UN
WALK	WK
WALKWAY	WKWY
WAY	WY
WEST*	W

\* ABBREVIATE ONLY WHEN USED AS A DIRECTION

**State and U.S. Possessions**

ALABAMA	AL
ALASKA	AK
AMERICAN SAMOA	AS
ARIZONA	AZ
ARKANSAS	AR
CALIFORNIA	CA
COLORADO	CO
CONNECTICUT	CT
DELAWARE	DE
DISTRICT OF COLUMBIA	DC
FEDERATED STATES OF MICRONESIA	FM
FLORIDA	FL
GEORGIA	GA
GUAM	GU
HAWAII	HI
IDAHO	ID
ILLINOIS	IL
INDIANA	IN
IOWA	IA
KANSAS	KS
KENTUCKY	KY
LOUISIANA	LA
MAINE	ME
MARSHALL ISLANDS	MH
MARYLAND	MD
MASSACHUSETTS	MA
MICHIGAN	MI
MINNESOTA	MN
MISSISSIPPI	MS
MISSOURI	MO
MONTANA	MT
NEBRASKA	NE
NEVADA	NV
NEW HAMPSHIRE	NH
NEW JERSEY	NJ
NEW MEXICO	NM
NEW YORK	NY
NORTH CAROLINA	NC
NORTH DAKOTA	ND
NORTHERN MARIANA ISLANDS	MP
OHIO	OH
OKLAHOMA	OK
OREGON	OR
PALAU	PW
PENNSYLVANIA	PA
PUERTO RICO	PR
RHODE ISLAND	RI
SOUTH CAROLINA	SC
SOUTH DAKOTA	SD
TENNESSEE	TN
TEXAS	TX
UTAH	UT
VERMONT	VT
VIRGIN ISLANDS	VI
VIRGINIA	VA
WASHINGTON	WA
WEST VIRGINIA	WV
WISCONSIN	WI
WYOMING	WY

## Country Abbreviation List

Aruba	AA	Equatorial Guinea	EK	Latvia	LG	South Africa	SF
Antigua and Barbuda	AC	Estonia	EN	Lithuania	LH	Senegal	SG
United Arab Emirates	AE	Eritrea	ER	Liberia	LI	St. Helena	SH
Afghanistan	AF	El Salvador	ES	Slovakia	LO	Slovenia	SI
Algeria	AG	Ethiopia	ET	Palmyra Atoll	LQ	Sierra Leone	SL
Azerbaijan	AJ	Czech Republic	EZ	Liechtenstein	LS	San Marino	SM
Albania	AL	Finland	FI	Lesotho	LT	Singapore	SN
Armenia	AM	Fiji	FJ	Luxembourg	LU	Somalia	SO
Andorra	AN	Falkland Islands (Islas Malvinas)	FK	Libya	LY	Spain	SP
Angola	AO	Federated States of Micronesia	FM	Madagascar	MA	St. Lucia Island	ST
American Samoa	AQ	Faroe Islands	FO	Macau	MC	Sudan	SU
Argentina	AR	French Polynesia	FP	Moldova	MD	Svalbard	SV
Australia	AS	Baker Island	FQ	Mongolia	MG	Sweden	SW
Ashmore and Cartier Islands	AT	France	FR	Montserrat	MH	South Georgia and the South Sandwich Islands	SX
Austria	AU	French Southern and Antarctic Lands	FS	Malawi	MI	Syria	SY
Anguilla	AV	The Gambia	GA	Montenegro	MJ	Switzerland	SZ
Akrotiri	AX	Gabon	GB	Macedonia	MK	Saint Barthelemy	TB
Antarctica	AY	Georgia	GG	Mali	ML	Trinidad and Tobago	TD
Bahrain	BA	Ghana	GH	Monaco	MN	Thailand	TH
Barbados	BB	Gibraltar	GI	Morocco	MO	Tajikistan	TI
Botswana	BC	Grenada	GJ	Mauritius	MP	Turks and Caicos Islands	TK
Bermuda	BD	Guernsey	GK	Midway Islands	MQ	Tokelau	TL
Belgium	BE	Greenland	GL	Mauritania	MR	Tonga	TN
Bahamas	BF	Germany	GM	Malta	MT	Togo	TO
Bangladesh	BG	Guam	GQ	Oman	MU	Sao Tome and Principe	TP
Belize	BH	Greece	GR	Maldives	MV	Tunisia	TS
Bosnia-Herzegovina	BK	Guatemala	GT	Mexico	MX	East Timor	TT
Bolivia	BL	Guinea	GV	Malaysia	MY	Turkey	TU
Burma	BM	Guyana	GY	Mozambique	MZ	Tuvalu	TV
Benin	BN	Haiti	HA	New Caledonia	NC	Taiwan	TW
Belarus	BO	Hong Kong	HK	Niue	NE	Turkmenistan	TX
Solomon Islands	BP	Heard Island and McDonald Islands	HM	Norfolk Island	NF	Tanzania	TZ
Navassa Island	BQ	Honduras	HO	Niger	NG	Curacao	UC
Brazil	BR	Howland Island	HQ	Vanuatu	NH	Uganda	UG
Bhutan	BT	Croatia	HR	Nigeria	NI	United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Bulgaria	BU	Hungary	HU	Netherlands	NL	Ukraine	UP
Bouvet Island	BV	Iceland	IC	Sint Maarten	NN	United States	US
Brunei	BX	Indonesia	ID	Norway	NO	Burkina Faso	UV
Burundi	BY	Man, Isle of	IM	Nepal	NP	Uruguay	UY
Canada	CA	India	IN	Nauru	NR	Uzbekistan	UZ
Cambodia	CB	British Indian Ocean Territory	IO	Suriname	NS	St. Vincent and the Grenadines	VC
Chad	CD	Clipperton Island	IP	Nicaragua	NU	Venezuela	VE
Sri Lanka	CE	Iran	IR	New Zealand	NZ	British Virgin Islands	VI
Congo (Brazzaville)	CF	Israel	IS	Other Country	OC	Vietnam	VM
Congo (Kinshasa)	CG	Italy	IT	South Sudan	OD	Virgin Islands	VQ
China	CH	Cote D'Ivoire (Ivory Coast)	IV	Paraguay	PA	Holy See	VT
Chile	CL	Iraq	IZ	Pitcairn Islands	PC	Namibia	WA
Cayman Islands	CJ	Japan	JA	Peru	PE	Wallis and Futuna	WF
Cocos (Keeling) Islands	CK	Jersey	JE	Paracel Islands	PF	Western Sahara	WI
Cameroon	CM	Jamaica	JM	Spratly Islands	PG	Wake Island	WQ
Comoros	CN	Jan Mayen	JN	Pakistan	PK	Samoa	WS
Colombia	CO	Jordan	JO	Poland	PL	Swaziland	WZ
Northern Mariana Islands	CQ	Johnston Atoll	JQ	Panama	PM	Yemen (Aden)	YM
Coral Sea Islands	CR	Kenya	KE	Portugal	PO	Zambia	ZA
Costa Rica	CS	Kyrgyzstan	KG	Papua-New Guinea	PP	Zimbabwe	ZI
Central African Republic	CT	Korea, Democratic People's Republic of (North)	KN	Palau	PS		
Cuba	CU	Kingman Reef	KQ	Guinea-Bissau	PU		
Cape Verde	CV	Kiribati	KR	Qatar	QA		
Cook Islands	CW	Korea, Republic of (South)	KS	Serbia	RI		
Cyprus	CY	Christmas Island	KT	Marshall Islands	RM		
Denmark	DA	Kuwait	KU	Saint Martin	RN		
Djibouti	DJ	Kosovo	KV	Romania	RO		
Dominica	DO	Kazakhstan	KZ	Philippines	RP		
Jarvis Island	DQ	Laos	LA	Puerto Rico	RQ		
Dominican Republic	DR	Lebanon	LE	Russia	RS		
Dhekelia	DX			Rwanda	RW		
Ecuador	EC			Saudi Arabia	SA		
Egypt	EG			St. Pierre and Miquelon	SB		
Ireland	EI			St. Kitts and Nevis	SC		
				Seychelles	SE		

## Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Substitute Forms 540, 540 2EZ, and 540NR

Item/Activity	Substitute Form 540	Substitute Form 540 2EZ	Substitute Form 540NR
Monetary Amounts (Taxpayer's Tax Data)	Monetary amounts in the conventional area of the form may include decimal points or a vertical rule (penny line).  <b>Note:</b> Most software is programmed to print whole dollars only followed by a decimal point.	Same as Form 540.	Same as Form 540.
Additional Credits	Credit acronym, code, and amount will print on the applicable line(s) of the form.	Not applicable.	Same as Form 540.
Direct Deposit of Refund (DDR)	DDR consists of three fields for two separate accounts: 1. DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2. DDR account number. 3. DDR account type.  Complete <b>all three fields</b> for each DDR account selected. <b>Otherwise, leave all fields blank.</b>	Same as Form 540.	Same as Form 540.
Making Corrections*	Do not make hand written corrections on the tax return. Do not modify the name(s), address, or tax data information. If there is an error, print a new tax return.	Same as Form 540.	Same as Form 540.
Submit Original Tax Returns*	Submit original (hardcopy) tax returns. Do not submit a photocopy. Tax returns should be single-sided, not two-sided.	Same as Form 540.	Same as Form 540.
Attaching Wage Statements	<b>Attach California Schedule W-2, Wage and Tax Statement, directly behind Side 5 of Form 540.</b>  If your software does not populate CA Schedule W-2, attach the "state" copy of federal Form(s) W-2, W-2G, and any Form(s) 592-B, 593 and federal Form(s) 1099 showing CA tax withheld to it.	<b>Attach California Schedule W-2, Wage and Tax Statement, directly behind Side 4 of Form 540 2EZ.</b>  If your software does not populate CA Schedule W-2, attach the "state" copy of federal Form(s) W-2, W-2G, and 1099 showing CA tax withheld to it.	Same as Form 540.
Attaching California Supporting Forms and Federal Forms	Form 540 may require attachments. Include California supporting forms and schedules behind California Schedule W-2, and follow with federal forms and schedules.	Form 540 2EZ may require attachments. Include California supporting forms and schedules behind California Schedule W-2. <b>Never</b> attach the federal tax return.	Same as Form 540. <b>Always</b> attach the federal tax return with all supporting federal forms and schedules.
Payment	Enclose check or money order with the tax return. <b>Do not staple check or money order to tax return.</b> Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order.	Same as Form 540.	Same as Form 540.
Assembling Tax Return	Assemble the tax return as follows: • FTB Form 540, all Sides • California Schedule W-2 • Supporting California forms and schedules • Federal tax return when required Enclose, but <b>do not</b> staple check or money order.	Same as Form 540. Except, never attach the federal tax return.	Same as Form 540. Except, <b>always</b> attach the federal tax return with all supporting federal forms and schedules.
Where to Mail the Tax Return	REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001  AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001	Same as Form 540.	Same as Form 540.

\* Apply these rules to all scannable payment forms (Forms 100-ES, 540-ES, 541-ES, FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588, 3843, and 3893). Mail to the address shown on each form.



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## Where To Get Income Tax Forms and Publications By Internet

Go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

## Tax Professionals Services Available on the FTB Website

Visit the Tax Professionals area at [ftb.ca.gov](http://ftb.ca.gov). You will find helpful information for CPAs, enrolled agents, and attorneys. Topics include:

- e-file for tax professionals – online services
- Compliance initiatives
- Law, legislation, & form updates
- Practitioner services
- Procedures & practices
- Tax agencies and professional organizations
- Subscription services

## FTB's Tax Practitioner Services

The Practitioners' Hotline is dedicated to helping CPAs, enrolled agents, attorneys, and other tax practitioners with questions on tax law, forms, California reporting requirements, and account resolution matters.

**The Tax Practitioners' Hotline telephone number is 916.845.7057.**

If you call, be ready to provide client information such as SSN (or ITIN, if applicable), latest notice received, or facts relating to the inquiry. Customer Service Representatives can respond to questions on both personal income tax law and corporation tax law.

**You can fax correspondence 24 hours a day, seven days a week. The fax number is 916.845.9300.**

When you fax your correspondence, be sure your cover sheet includes your business letterhead, fax number, and daytime telephone number. To help ensure a response by fax, it is recommended that you keep your fax machine turned on at all times.

The Tax Practitioner's Hotline is staffed year round, 8 a.m. to 5 p.m., weekdays, except state holidays.

## Franchise Tax Board Privacy Notice on Collection for Third Party Contacts

~~Our privacy notice can be found online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131J to locate FTB 1131J, Franchise Tax Board Privacy Notice on Collection for Third Party Contacts. To request this notice by mail, call 800.852.5711.~~