

California Exempt Organization Annual Information Return

For calendar or fiscal year beginning month day year 2002, and ending month day year .

IMPORTANT: Your number is required. California corporation number Federal employer identification number

Attach Preaddressed Label or See Instructions Corporation/Organization name Address APT no. PMB no. City State ZIP Code

A Final return? B Check forms filed this year: C If organization is exempt under R&TC Section 23701d... D Is this a group filing? E Accounting method used F Type of organization

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Table with columns for Receipts and Revenues (lines 1-8), Expenses (lines 9-10), and Filing Fee (lines 11-13). Includes descriptions of gross sales, costs, and expenses.

Filing Fee section with lines 11, 12, and 13. Includes boxes for entering dollar amounts.

- 14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation... 15 Did the organization have any changes in its activities... 16 Is the organization exempt under R&TC Section 23701g? 17 Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income?

18 The financial records are in care of Daytime telephone () located at

Please Sign Here and Paid Preparer's Use Only sections. Includes fields for signature, date, title, SSN, and firm name.

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1	
	2 Interest	2	
	3 Dividends	3	
	4 Gross rents	4	
	5 Gross royalties	5	
	6 Gross amount received from sale of assets	6	
	7 Other income. Attach schedule	7	
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10 Disbursements to or for members	10	
	11 Compensation of officers, directors, and trustees. Attach schedule	11	
	12 Other salaries and wages	12	
	13 Interest	13	
	14 Taxes	14	
	15 Rents	15	
	16 Depreciation and depletion	16	
	17 Other. Attach schedule	17	
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	

Schedule L Balance Sheets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2 Net accounts receivable				
3 Net notes receivable. Attach schedule				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds. Attach schedule				
7 Investments in stock. Attach schedule				
8 Mortgage loans (number of loans _____)				
9 Other investments. Attach schedule				
10 a Depreciable assets				
b Less accumulated depreciation	()		()	
11 Land				
12 Other assets. Attach schedule				
13 Total assets				
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable. Attach schedule				
17 Mortgages payable				
18 Other liabilities. Attach schedule				
19 Capital stock or principle fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth				

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000			
1 Net income per books		7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5			

Instructions for Form 199

California Exempt Organization Annual Information Return

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

General Instructions

Federal/State Conformity

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2001. Therefore, California has conformed to the income tax changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206), the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Surface Transportation Revenue Act of 1998 (Public Law 105-178), the Ricky Ray Hemophilia Relief Fund Act of 1998 (Public Law 105-369), the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and to technical corrections made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16). However, there are continuing differences between California and Federal law. California has not conformed to some of the law changes made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16) or the Federal Job Creation and Worker Assistance Act of 2002 (Public Law 107-147).

Organizations that do not hold a current R&TC Section 23701 tax-exempt status should not file Form 199, unless the organization is a nonexempt charitable trust described under General Instruction B, Who Must File.

Exempt organizations are **not** required to attach a copy of federal Form 990, Return of Organization Exempt from Income Tax. However, Form 990 may be attached to Form 199 in lieu of completing Part II of Form 199 unless otherwise provided in these instructions.

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

A Purpose

Form 199 is used by organizations that have been granted an exemption by the Franchise Tax Board (FTB), and operated under R&TC Section 23701, to provide the FTB with required annual information.

B Who Must File

Answer the following questions to determine if the organization should file Form 199.

1. Have you received a letter from the FTB granting tax-exempt status to the organization? Yes No
2. Are you a nonexempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

If the answer to both of these questions is "No," STOP HERE, DO NOT FILE THIS FORM.

If the answer to one of the questions is "Yes," then the organization may be required to file a Form 199 depending upon:

- The type of exempt organization it is. See below and General Instruction C, Exceptions; and
- The amount of the organization's normal gross receipts. See General Instruction E, Gross Receipts.

Except for those organizations excluded from filing under General Instruction C, an annual return using Form 199 is required from every organization exempt from tax under R&TC Section 23701. These organizations include:

- **Private foundations** must file a completed Form 199 and pay the applicable filing fee. However, they may furnish the following substitute information for Part II:
 1. A complete copy of federal Form 990-PF, with appropriate schedules; or
 2. A complete copy of the current report filed with the Registry of Charitable Trusts (including federal Form 990).
- **Nonexempt charitable trusts** described in IRC Section 4947(a)(1) must comply with the reporting requirements of private foundations. They are required to file Form 199, not Form 541, California Fiduciary Income Tax Return.
- **Religious or apostolic organizations** described in R&TC Section 23701k must attach a completed Form 565, Partnership Return of Income, to Form 199.

C Exceptions

Except for a private foundation, organizations with gross receipts that are normally less than \$25,000 are not required to file Form 199. See General Instruction E, Gross Receipts.

Other organizations not required to file Form 199, regardless of the amount of gross receipts, include:

- Churches, interchurch organizations of local association units of a church, conventions or associations of churches, or integrated auxiliaries of churches;
- Religious orders;
- Organizations formed to carry out a function of a state, or a public body that is carrying out that function and is controlled by the state, or a public body;
- Political organizations exempt under R&TC Section 23701r;
- Qualified state tuition programs exempt under R&TC Section 23711;
- Coverdell ESA exempt under R&TC Section 23712; and
- Stock bonus, pension, or profit sharing trusts exempt under R&TC Section 17631.

D Homeowners' Associations

Homeowners' associations exempt under R&TC Section 23701t include condominium management associations, residential real-estate-management associations, cooperative housing corporations, and effective January 1, 1998, timeshare associations.

Gross receipts for a homeowners' association are defined as gross receipts from all sources **before** deductions.

The taxable income for a homeowners' association is defined as all income received during the taxable year other than amounts received from membership fees, dues, or assessments.

Homeowners' associations may also be required to file Form 100, California Corporation Franchise or Income Tax Return, if the homeowners' association's gross nonexempt function income exceeds \$100.

For more complete details regarding filing requirements, get FTB Pub. 1028, Guidelines for Homeowners' Associations.

E Gross Receipts

Gross receipts are the total amounts received by the organization during the annual accounting period from all sources without subtracting costs or expenses. Gross receipts include, but are not limited to:

- The gross amount received as contributions, gifts, grants, and similar amounts before deducting the expenses of raising and collecting such amounts;
- The gross amount received as dues and assessments from members or affiliated organizations before deducting the expenses attributable to the receipt of such amounts;
- Gross sales or receipts from business activities, including business activities unrelated to the purpose of the organization;
- The gross amount received from the sale of assets before deducting the cost or other basis of the property and expense of sale; and
- The gross amount received as investment income such as interest, dividends, rents, and royalties.

Note: We mail Form 199 and the instructions to ALL organizations that MAY have a filing requirement based on gross receipts. We do this for your convenience. If you are not required to file Form 199 because your organization's gross receipts are normally less than \$25,000, use the following table to decide what to do.

If the codes above name of the organization on the mailing label are:	Then . . .
"040 330" or "040 350"	Disregard the form.
Other than "040 330 or "040 350"	Write to us, explain why you are not required to file, and include a copy of the mailing label.

Normally less than \$25,000 means:

IF IN EXISTENCE FOR –	GROSS RECEIPTS/ PLEDGES EQUAL
1 year or less	\$37,500 or less
2 years	\$30,000 or less (average for current year and immediately preceding year)
3 years or more	\$25,000 or less (average for current year and immediately preceding 2 prior years)

F Payment of Filing Fee

Organizations required to file Form 199 must pay a \$10 filing fee. If the \$10 fee is not paid by the due date (including extensions), an additional \$15 is assessed for a total fee of \$25. (If the return is filed on or before the original due date, there is no extension of time in which the fee may be paid.)

Exception. The filing fee does not apply to the following organizations exempt under R&TC Section 23701d:

- **Exclusively religious organizations;**
- **An exclusively educational organization** if the organization normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are regularly carried on;
- **An exclusively charitable organization, or an organization for the prevention of cruelty to**

children or animals, if the organization is supported, in whole or in part, by funds contributed by the United States or any state or political subdivision thereof, or is primarily supported by contributions of the general public; or

- **An organization** operated, supervised, or controlled by or in connection with an exclusively religious organization.

Note: Organizations required to file Form 199 but not required to pay the filing fee **must** check the box at Question C on Form 199, Side 1.

G Miscellaneous Forms to File

1. Form 109, California Exempt Organization Business Income Tax Return, must be filed by:

- **Exempt organizations**, when gross income derived from unrelated business is \$1,000 or more. (Form 109 must be filed whether or not Form 199 is filed.)

Exception. Political organizations (exempt under R&TC Section 23701r), homeowners' associations (exempt under R&TC Section 23701t), and organizations controlled by the state or other governmental municipalities are not required to file Form 109.

- **Stock bonus, pension, or profit sharing trusts exempt under R&TC Section 17631** with unrelated business income of \$1,000 or more.
2. Form 100, Corporation Franchise or Income Tax Return, must be filed by:
- **Political organizations** (exempt under R&TC Section 23701r) with taxable income in excess of \$100. There is no requirement to file Form 199;
 - **Homeowners' associations** (exempt under R&TC Section 23701t) with homeowners' association nonexempt gross income in excess of \$100. Form 100 must be filed whether or not Form 199 is required to be filed. See General Instruction D, Homeowners' Associations; and
 - **Some mutual and cooperative organizations** that are exempt under federal law but not exempt under California law.

3. Form 565, Partnership Return of Income, must be completed by all religious or apostolic organizations described in R&TC Section 23701k, and attached to Form 199.

4. The federal Form 1099 series, Information Return must be filed to report payments of compensation that are not subject to income tax withholding and are \$600 or more paid to any one recipient during the year. These payments include dividends, interest, rents, royalties, annuities, etc. Every organization which makes these payments in the course of a trade or business, which for this purpose includes all exempt functions, is required to file these forms.

5. Statement by Domestic Non Profit Corporation or Statement by Foreign Non Profit Corporation. An annual statement of officers must be filed with the California Secretary of State by all corporations and exempt organizations incorporated or qualified in California.

R&TC Section 19141 requires the FTB to assess a penalty for failure to file a statement of officers. The FTB has no authority to waive this penalty except as directed by the California Secretary of State.

For more information regarding the Statement of Officers, contact:

CALIFORNIA SECRETARY OF STATE
PO BOX 944230
SACRAMENTO CA 94244-0230
TELEPHONE: (916) 653-1742

Or, access the California Secretary of State's Website at: www.ss.ca.gov.

6. Form RRF-1, Registration/Renewal Fee report, must be filed if the organization is organized for public benefit purposes. R&TC Section 23703 requires the FTB to disallow exemption and assess the minimum tax for any year(s) in which the organization fails to properly file this form. The FTB has no authority to reinstate exemption or cancel the tax except as directed by the California Registry of Charitable Trusts.

For more information, contact the California Attorney General's Office:

REGISTRY OF CHARITABLE TRUSTS
PO BOX 903447
SACRAMENTO CA 94203-4470
TELEPHONE: (916) 445-2023
FAX: (916) 446-3651

H Entity Information

To allow the FTB to properly process this form, you must enter a California corporation number or federal employer identification number (FEIN) in the boxes provided. If you received a preaddressed label, attach it to the front of Form 199. If any information on the label is incorrect, draw a single line through it and enter the correct information.

If you did not receive a preaddressed label, copy the information exactly as shown on your exemption letter.

I Signature

Corporations and Associations — The return must be signed by a corporate officer such as the president, vice president, treasurer, assistant treasurer, chief accounting officer, or trustee. In the case of homeowners' association, a person who has similar authority and who is authorized to sign must sign the return.

Trusts — The return must be signed by the individual fiduciary or by the authorized officer of the trust receiving or having custody or control and management of the income of the trust. If two or more individuals act jointly as fiduciaries, the return may be signed by any one of them.

Note: A receiver, trustee, or assignee must sign any return that must be filed on behalf of the organization.

J When and Where to File

File Form 199 by the 15th day of the 5th month after the accounting period ends.

If payment is included with the completed form, mail it to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0701

Include the California corporation number and 2002 Form 199 on the check or money order.

If payment is not required with the completed form, mail it to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0700

Note: If you are sending more than one return, use separate envelopes and separate checks or money orders to make sure that the returns and payments are processed correctly.

K Extension of Time to File

If Form 199 cannot be filed by the 15th day of the 5th month after the accounting period ends, the exempt organization has an additional seven months to file without filing a written request for extension. However, an organization that is not in good standing or suspended on the original due date of the return will not be given an extension of time to file.

If the return is not filed and/or the filing fee is not paid by the extended due date, penalties, additional fees, and interest may be imposed as explained in General Instruction L, Penalties.

L Penalties

Failure to File a Timely Return — An organization that fails to file the return on or before the original due date, or extended due date, is assessed a penalty of \$5 for each month, or part of the month, the return is late. If the return is not filed by the extended due date, the automatic extension will not apply. The penalty may not exceed \$40.

Note: Organizations exempt from the \$10 filing fee are **not** exempt from this penalty. See General Instruction F, Payment of Filing Fee.

Late Payment of Fee — An organization that fails to pay the \$10 filing fee by the original due date, or extended due date, is assessed an additional filing fee of \$15.

Failure to Furnish Information — In the case of a private foundation, the FTB may make a written demand that a delinquent return or foundation report be filed within a reasonable amount of time after mailing a demand notice. The person who fails to file after such demand is subject to a penalty of \$5 for each month, or part of the month, (not to exceed \$25) after the period expires. The penalty is in addition to the late filing penalty described above.

Waiver — The law provides the FTB with the authority to waive the above penalties and late payment fee if it is shown that the failure was due to reasonable cause and not due to willful neglect.

Suspension/Revocation — The corporate rights, powers, and privileges may be suspended, or the exemption from tax may be revoked, for failure to file a return or pay the filing fee, penalties, or interest.

M Group Return

A central or parent organization may file a group return for organizations that:

- Are tax-exempt under a group exemption letter that is still in effect;
- Are affiliated with the central organization at the time its annual accounting period ends;
- Are subject to the central organization's general supervision or control; and
- Have the same accounting period as the central organization.

The first group return filed should include a list of names, current addresses, and California corporate or association numbers (if assigned) or FEINs of all of the subordinates. Thereafter, only a listing of the subordinates deleted or added, or a statement that there was no change from the previous year needs to be attached to the return.

Note: A separate form FTB 3500, Exemption Application, must be filed on behalf of the group and approved before a group return may be filed.

N Questions About Filing

If you need further information, write to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Or, call (916) 845-4171, or see the last page of these instructions for telephone assistance and the FTB Internet address.

Include your organization's identifying number and telephone number on all correspondence.

Specific Line Instructions

Line 1 – Gross Sales or Receipts from Other Sources

Enter the amount from Side 2, Part II, line 8.

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants, and similar amounts received. These amounts are reported on Part I, line 2 and line 3.

Line 3 – Gross Contributions, Gifts, Grants, and Similar Amounts Received

Attach an itemized schedule if money, securities, or other property aggregating \$5,000 or more is received directly or indirectly from one person in one or more transactions during the year. The schedule must show the name, address, date received, and the total amount received from each person.

In determining whether a person has contributed \$5,000 or more, organizations must aggregate gifts of \$1,000 or more from that person. Separate and independent gifts need not be aggregated if less than \$1,000. Also, if a contribution is in the form of property (other than securities), the organization must furnish a description of the property. If the property consists of securities for which market quotations are readily available, the description and fair market value of the securities must be submitted.

Note: Person means individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

Organizations that are not private foundations must report the name and address of the contributor who gave more than \$5,000 in money, securities, or other property during the year only if it has actual knowledge of the contributor. For example, an organization need not require an employer who withholds contributions from the compensation of employees and pays over to the organization periodically the total amounts withheld, to specify the amounts paid over with respect to a particular employee. In such case, unless the organization has actual knowledge that a particular employee gave more than \$5,000, the organization must report only the name and address of the employer and the total amount paid over by the employer.

Organizations described in R&TC Sections 23701b, 23701g, and 23701i that receive contributions or gifts to be used exclusively for the purposes described in IRC Section 170 must attach a statement with respect to all gifts which aggregate \$1,000 from any one person showing:

- The name of the donor;
- The amount of the contribution;
- The specific purpose of the contribution; and
- The specific use of the contribution.

If the contribution or gift is transferred to another organization, the statement must include:

- The name of the transferee organization;
- A description of the nature of the transferee organization; and
- A description of the relationship between the transferee and transferor organizations. Such organizations must also attach a statement

showing the total dollar amount of contributions and gifts received.

Line 4 – Total Gross Receipts

Add line 1 through line 3.

Line 14 – Influencing Legislation

An organization that is exempt under R&TC Section 23701d is prohibited from supporting or opposing candidates for public office. However, a R&TC Section 23701d organization may elect to make limited expenditures to influence legislation within the limitations set by R&TC Section 23704.5. Organizations making this election must complete form FTB 3509, Political or Legislative Activities by R&TC Section 23701d Organizations, and attach it to Form 199.

Side 2, Part II

Exempt organizations must either:

- Complete Part II of Form 199;
- Attach a completed copy of Form RRF-1, Registration/Renewal Fee Report (including federal Form 990); or
- Attach a completed copy of federal Form 990-PF for private foundations, including all appropriate schedules.

Note: Labor organizations exempt under R&TC Section 23701a, attach a copy of the Department of Labor Form LM-2 or LM-3, Labor Organization Annual Report, as appropriate, in lieu of completing Part II.

Line 1 – Gross Sales or Receipts from All Business Activities

See General Instruction E for the definition of gross receipts. Homeowners' associations see General Instruction D.

Note: Do not include amounts for gross dues and assessments from members and affiliates or amounts from gross contributions, gifts, grants, and similar amounts received. Report these amounts on Side 1, Part I, line 2 and line 3, respectively.

Line 6 – Gross Amount Received from Sale of Assets

Attach a schedule showing for each asset (whether or not depreciable) sold or exchanged:

- The date acquired, manner of acquisition, date sold, and to whom sold;
- The gross sales price;
- The cost or other basis, or value at time of acquisition if received by donation (state how received);
- The expense of sale and cost of improvements subsequent to acquisition; and
- If depreciable property, depreciation since acquisition.

Enter the gross sales price on Side 2, Part II, line 6 and total and enter the cost or other basis, expenses, etc. (less depreciation if applicable), on Side 1, Part I, line 6.

Line 8 – Total Gross Sales or Receipts from Other Sources

Add line 1 through line 7. Enter on line 8 and on Side 1, Part I, line 1.

Line 9 – Contributions, Gifts, Grants, and Similar Amounts Paid

Private foundations, regardless of gross receipts, and other organizations required to file Form 199, must attach a schedule to support contributions, gifts, grants, scholarships, etc., showing:

- Each class of activity;
- Separate totals for each activity;
- Name and address of the donee and the amount of the distribution to the donee; and
- Relationship of the donee, if related by blood, marriage, adoption, or employment (including children of employees) to any person or corporation having an interest in the organiza-

tion (such as creator, donor, director, trustee, officer, etc.).

Classify activities according to purpose in greater detail than merely charitable, educational, religious, or scientific. For example, payments for nursing service, laboratory construction, fellowships, or assistance to indigent families should be so identified.

Private foundations making contributions, etc., to a trust, association, or corporation shall also indicate the organizational status of each donee; such as private foundation, operating private foundation, or other public charity, etc.

When the fair market value of the property at the time of disbursement is used to measure a contribution, the schedule must also show the:

- Description of the contributed property;
- Book value of the contributed property;
- Method used to determine the book value; and
- Date of the gift.

In such a case, the difference between fair market value and book value should be reflected in the books of account.

Line 11 – Compensation of Officers, Directors, and Trustees

All organizations must attach a schedule of officers, directors, trustees, or individuals having similar responsibilities. The schedule must show for each: name, business or personal address, position, compensation, and time devoted to the position.

Line 16 – Depreciation and Depletion

Corporations and Associations — California law is generally the same as federal law.

California differences:

1. California has not adopted the federal Modified Accelerated Cost Recovery System (MACRS).
2. California prohibits the use of the 20% Asset Depreciation Range (ADR). Only the mid-range asset guideline period is allowed.
3. California allows the special additional first-year depreciation. (R&TC Section 24356, not IRC Section 179.)

Complete form FTB 3885, Corporation Depreciation and Amortization, to figure the difference between state and federal depreciation.

Exempt corporations claiming depreciation deductions must attach a schedule showing:

- Description of property;
- Date acquired;
- Cost or other basis (exclude land);
- Depreciation allowed or allowable in prior years;
- Method of computation;
- Rate (%) or life (years); and
- Depreciation this year (total additional first-year depreciation claimed must be shown on a separate line of the depreciation schedule).

Trusts — In 1987, California changed the rules for depreciation by conforming to the federal MACRS. Estates and trusts are not eligible to take the IRC Section 179 deduction. The California MACRS applies to assets placed in service on or after January 1, 1987.

Complete form FTB 3885F, Depreciation and Amortization, to figure the difference between state and federal depreciation.

Enter the total from form FTB 3885F, line 6, on Form 199, Side 2, Part II, line 16 and attach form FTB 3885F to Form 199.

Schedule L – Balance Sheets

The balance sheets should agree with the books of account. Any difference should be reconciled on Schedule M-1 of Form 199.

How to Get California Tax Information

(Keep this page for future use.)

Automated Toll-Free Phone Service

Use our Automated Toll-Free Phone Service to get recorded answers to many of your questions about California taxes and to order current year California Business Entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones.

Have paper and pencil handy to take notes.

Call from within the

United States (800) 338-0505

Call from outside the United States

(not toll-free) (916) 845-6600

Where to get General Tax Information

By Internet – You can obtain answers to Frequently Asked Questions from our Website at: www.ftb.ca.gov

By Phone – You can hear recorded answers to Frequently Asked Questions 24 hours a day, 7 days a week. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “General Tax Information.” Enter the 3-digit code, listed below, when prompted.

Code Prefiling Assistance

- 715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100 or Form 100W?
- 717 – What are the tax rates for corporations?
- 718 – How do I get an extension of time to file?
- 722 – When does my corporation have to file a short-period return?
- 734 – Is my corporation subject to a franchise tax or income tax?
- 704 – Is an S corporation subject to the minimum franchise tax?
- 705 – Are S corporations required to file estimated payments?
- 706 – What forms do S corporations file?
- 707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?
- 708 – Where do S corporations make adjustments for state and federal law differences on Schedule K-1 (100S) and where do non-resident shareholders get their California source income from their Schedule K-1 (100S)?

Exempt Organizations

- 709 – How do I get tax-exempt status?
- 710 – Does an exempt organization have to file Form 199?
- 735 – How can an exempt organization incorporate without paying corporation fees and costs?
- 736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 712 – What is the minimum franchise tax?
- 714 – My corporation is not doing business; does it have to pay the minimum franchise tax?
- 716 – When are my corporation’s estimated payments due?

Billings and Miscellaneous Notices

- 723 – I received a bill for \$250. What is this for?
- 728 – Why was my corporation suspended?
- 729 – Why is my subsidiary getting a request for a return when we filed a combined report?

Miscellaneous

- 700 – Who do I need to contact to start a business?
- 701 – I need a state employer ID number for my business. Who do I contact?
- 702 – Can you send me an employer’s tax guide?
- 703 – How do I incorporate?

- 719 – How do I properly identify my corporation when dealing with the Franchise Tax Board?
- 720 – How do I obtain information about changing my corporation’s name?
- 721 – How does my corporation change its accounting period?
- 737 – Where do I send my payment?
- 738 – What is electronic funds transfer?
- 739 – How do I get a copy of my state corporation or partnership tax return?
- 740 – What requirements do I have to report municipal bond interest paid by a state other than California?

Letters

If you write to us regarding a notice, be sure to include the California corporation number or federal employer identification number (FEIN), your daytime and evening telephone numbers, and a copy of the notice with your letter. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

We will respond to your letter within six weeks. In some cases, we may need to call you for additional information. Do not attach correspondence to your tax return unless it relates to an item on the return.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers’ Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers’ Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. Get this publication from our Website.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications from our Website at: www.ftb.ca.gov

You can order current year California Business Entity tax forms between 6 a.m. and 8 p.m. Monday through Friday, and between 6 a.m. and 4 p.m. Saturdays. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “To Order Forms and Publications.” Follow the recorded instructions and enter the 3-digit code, listed below, when prompted. To order prior year forms, call the number listed under “Assistance,” and select option five to speak with a representative.

Please allow two weeks to receive your order. If your corporation’s mailing address is outside California, please allow three weeks.

Code –

- 817 California Corporation Tax Form & Instructions. This booklet contains: Form 100, Corporation Franchise or Income Tax Return
- 814 Form 109, Exempt Organization Business Income Tax Return
- 815 Form 199, Exempt Organization Annual Information Return
- 820 FTB Pub. 1068, Exempt Organizations Requirements for Filing Returns and Paying Filing Fees
- 800 FTB Pub. 1028, Guidelines for Homeowners’ Associations
- 801 FTB Pub. 1075, Exempt Organization - Guide for Political Organizations
- 802 FTB 3500, Exempt Application

- 832 FTB 3555A, Request for Tax Clearance Certificate - Exempt Organizations
- 804 Form 3557, Application for Certificate of Revivor
- 805 FTB Pub. 1038A, Instructions for Exempt Organizations Requesting a Tax Clearance
- 830 FTB Pub. 927, Overview of Exempt Organizations

In person – Many libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may apply).

Note: Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Assistance

Telephone assistance is available year-round from 7 a.m. until 8 p.m. Monday through Friday. From January through June, assistance is also available from 8 a.m. until 5 p.m. on Saturdays. We may modify these hours without notice to meet operations needs.

From within the United States (800) 852-5711
From outside the United States . . . (916) 845-6500
(not toll-free)

For federal tax questions
call the IRS at (800) 829-1040

Assistance for persons with disabilities:

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call:

TTY/TDD: (800) 822-6268

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número teléfono indicado arriba que le corresponda.

