

STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Mailing Address:
Legal Division
P.O. Box 1468
Sacramento, CA 95812-1468
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OCT 30 1992

RECEIVED

In reply refer to:
410:PSP:cr:luisa

October 28, 1992

Ms. Luisa Menchaca
Counsel, Legal Division
California Fair Political
Practices Commission
428 J Stret, Suite 800
Sacramento, CA 95804-0807

Request for Advice, File No. A92-5394

Dear Ms. Menchaca:

At our meeting on October 27, you orally approved the attached "mock ups" of 1) the cover page of the tax booklet containing the names and titles (i.e., chairman, member) of the members of the Franchise Tax Board and 2) page 3 of the tax booklet containing a letter to taxpayers signed by Gerald H. Goldberg, Executive Officer of the Franchise Tax Board and other references to the Franchise Tax Board but not containing either the members names or titles.

It is our understanding that neither of the proposed pages violate the prohibitions of Section 89001 of the Political Reform Act.

Would you please confirm in writing.

Sincerely,



Peter S. Pierson
Assistant Chief Counsel

Attachments

California

1992 Resident Income Tax Booklet

Forms

540A
540EZ

Forms & Instructions

This booklet contains two copies of:

Form 540A, California Resident Income Tax Return

Form 540EZ, California Resident Income Tax Return

For Single Filers With No Dependents

This booklet contains one copy of:

Form 540-ES, Estimated Tax For Individuals

FTB 3519, Payment Voucher For Automatic Extension

Make it 'EZ' on yourself.

See page 2.

Filing Date:



File your return by April 15, 1993. The earlier you file, the earlier we can send you your refund. See page 4 for more information.

Members of the
Franchise Tax Board:

Gray Davis, Chairman
Brad Sherman, Member
Thomas Hayes, Member

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State of California
Franchise Tax Board

Important News About Your 1992 California Income Tax Return

New Form 540EZ

California's new Form 540EZ makes filing easier for some taxpayers. This new form is similar to federal Form 1040EZ. To file this form you must be single, under 65, not blind and you must have no dependents. For a complete list of filing requirements, see the chart to the left.

If you qualify to file our new "EZ" form, follow the instructions on page 4.

Phone and F.A.S.T. Service

Our F.A.S.T. (Fast Answers about State Taxes) toll-free phone service is available to answer your questions about state taxes, tax forms and tax refunds. After dialing the F.A.S.T. number, enter the code that relates to your question. A list of codes for commonly asked questions is printed on the back cover.

In addition, you will see a phone symbol in the margin next to some paragraphs in this instruction booklet. The numbers shown inside the phone represent the code to enter if you need more information on that topic. See the back cover for more information on how to use F.A.S.T.

Fast Refund with Form 540-ADS

If you want your California refund fast, file your return early. And to guarantee your refund within two weeks, use Form 540-ADS. For a fee, many professional tax preparers offer the computerized Form 540-ADS in addition to their other services. If you complete your own return, see a tax preparer to have your return printed using the Form 540-ADS format. For more information, call our F.A.S.T. toll-free phone number at 1-800-338-0505 (enter code 213 after you reach the number). See the back cover for more information about F.A.S.T.

Expired Tax Credits

The credits for taxpayers with income under \$22,841 and for the elderly and disabled have expired and may no longer be claimed.

Rounding off to Whole Dollars

Please round off cents to the nearest whole dollar on your return and schedules. See page 21 for more information on how to round off cents.

Who Must File A California Income Tax Return

Requirements for Most People

If you were single or unmarried on December 31, 1992, you must file a return if you:

- gross income from all sources was more than \$8,000; or
- adjusted gross income from all sources was more than \$6,000.

If you were married on December 31, 1992, you must file a return if you and your spouse had a combined:

- gross income from all sources of more than \$16,000; or
- adjusted gross income from all sources of more than \$12,000.

Note: Gross income usually means money, goods and property you received. It does not include nontaxable income.

Even if you do not have to file a California income tax return, you should file for a refund if:

- California state income tax was withheld from your pay; or
- you qualify to claim the renter's credit; or
- you made estimated tax payments.

Requirements for Children

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,200 of investment income in 1992, complete Form 540 and form FTB 3800, Tax Computation for Children with Investment Income.

Or you can elect to report your child's interest and dividends on your return. Get form FTB 3803, Parent's Election to Report Child's Interest and Dividends, for more information.

Requirements for Retirees to Another State

If you retire to a state other than California, and receive a pension based on services performed in California, you may be required to file a California Nonresident or Part-Year Resident Tax Return. For more information, call our F.A.S.T. toll-free phone service listed on page 32 and order Pub. 1005, California Pension and Annuity Guidelines, for more information.


STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Dear California Taxpayers,

No one enjoys paying taxes, however, the Franchise Tax Board is committed to making the experience as painless as possible. This year's forms and instructions have been rewritten to make them easier to understand.

- **Short-Forms** - More people than ever will be able to file the 540A short form. Many taxpayers who use the longer 540 will no longer have to attach a copy of their federal return. Best of all, approximately 2.5 million single taxpayers will be able to use the new, simpler and shorter Form 540EZ. We believe that these changes will save you time and make filing your income taxes easier.
- **Toll-Free Number for Help** - If you do need assistance or more information about completing your forms, you will find easy access to our automated F.A.S.T. toll-free phone service at 1-800-338-0505. F.A.S.T. will be available 24 hours a day during the filing season and it can quickly answer many of the most frequently asked questions about state taxes, and even accept orders for tax forms. For more information about F.A.S.T., see the back page of this booklet.
- **Pre-Printed Label Speeds Refunds** - If you filed a California tax return last year, your tax booklet probably has a pre-printed label. This label helps us make sure that your return is processed correctly. Before you attach the label to your return, please check it to make sure that it is accurate. If it contains wrong information, please correct the errors. Using the label reduces cost and will speed up your refund.
- **Tax Brackets Indexed for Inflation** - For 1992, the tax brackets have been indexed for inflation. This means that you will not be moved into a higher tax bracket simply because of inflation. In fact, if your income is the same or less than it was last year, indexing the brackets means that you will pay somewhat less income tax than you did last year. The Franchise Tax Board is here to serve you by lowering costs and increasing efficiency. If you have any thoughts about how we can provide even better service, we would like to hear from you. Please write to me at:

Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0040

Gerald H. Goldberg
Executive Officer



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