

Good day,

Enclosed is my 540 California resident income tax return. Please note that I have included a substitute for W-2 form 3525 and a copy of a 1099 that has been corrected. I am submitting these forms to rebut the characterization of non-taxable payments, made to me, as reportable wages and income defined under Internal Revenue Code 3121 & 3401.

Looking forward to a full refund of the overpayment shown on my 540!

Sincerely,

Graham Zelt

2016 California Resident Income Tax Return

540

Fiscal year filers only: Enter month of year end: month _____ year 2017.

Your first name GRAHAM	Initial S	Last name ZELT	Suffix	Your SSN or ITIN [REDACTED]
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN
Additional information (see instructions)				PBA code
Street address (number and street) or PO box [REDACTED]			Apt. no./ste. no.	PMB/private mailbox
City (if you have a foreign address, see instructions) ONTARIO			State CA	ZIP code 91762
Foreign country name	Foreign province/state/country		Foreign postal code	

Your DOB (mm/dd/yyyy) [REDACTED]	Spouse's/RDP's DOB (mm/dd/yyyy) [REDACTED]
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If you filed your 2015 tax return under a different last name, write the last name only from the 2015 tax return.

Taxpayer [REDACTED]	Spouse/RDP [REDACTED]
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1 Single

2 Married/RDP filing jointly. See inst.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here [REDACTED]

4 Head of household (with qualifying person). See instructions.

5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died [REDACTED]

If your California filing status is different from your federal filing status, check the box here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst.

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. 7 X \$111 = \$ [REDACTED]

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$111 = \$ [REDACTED]

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$111 = \$ [REDACTED]

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	[REDACTED]	[REDACTED]	[REDACTED]
Last Name	[REDACTED]	[REDACTED]	[REDACTED]
SSN	[REDACTED]	[REDACTED]	[REDACTED]
Dependent's relationship to you	[REDACTED]	[REDACTED]	[REDACTED]

Total dependent exemptions 10 X \$344 = \$ [REDACTED]

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. 11 \$ [REDACTED]

Your name: GRAHAM S ZELT

Your SSN or ITIN: [REDACTED]

12 State wages from your Form(s) W-2, box 16. ● 12 .00

13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. ● 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ● 15 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. ● 16 .00

17 California adjusted gross income. Combine line 15 and line 16. ● 17 .00

18 Enter the larger of
 { Your California itemized deductions from Schedule CA (540), line 44; OR
 Your California standard deduction shown below for your filing status:
 • Single or Married/RDP filing separately. \$4,129
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,258
 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . . ● 18 .00

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ● 19 .00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803 ● 31 .00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$182,459, see instructions ● 32 .00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 .00

34 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A. ● 34 .00

35 Add line 33 and line 34 ● 35 .00

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ● 40 .00

43 Enter credit name code ● and amount ● 43 .00

44 Enter credit name code ● and amount ● 44 .00

45 To claim more than two credits, see instructions. Attach Schedule P (540). ● 45 .00

46 Nonrefundable renter's credit. See instructions. ● 46 .00

47 Add line 40 through line 46. These are your total credits ● 47 .00

48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 .00

61 Alternative minimum tax. Attach Schedule P (540) ● 61 .00

62 Mental Health Services Tax. See instructions. ● 62 .00

63 Other taxes and credit recapture. See instructions. ● 63 .00

64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 .00

Your name: GRAHAM S ZELT

Your SSN or ITIN: [REDACTED]

71	California income tax withheld. See instructions	● 71	1,168	.00
72	2016 CA estimated tax and other payments. See instructions	● 72	0	.00
73	Withholding (Form 592-B and/or 593). See instructions	● 73	0	.00
74	Excess SDI (or VPDI) withheld. See instructions	● 74	0	.00
75	Earned Income Tax Credit (EITC)	● 75	0	.00
76	Add lines 71 through 75. These are your total payments. See instructions	● 76	1,168	.00

91 Use Tax. See instructions ● 91 0.00

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	● 92	1,168	.00
93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91	● 93	-	.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	● 94	1,168	.00
95	Amount of line 94 you want applied to your 2017 estimated tax	● 95	0	.00
96	Overpaid tax available this year. Subtract line 95 from line 94	● 96	1,168	.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	● 97	-	.00

Your name:

GRAHAM S ZELT

Your SSN or ITIN:

[REDACTED]

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Fund	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund	● 431	<input type="text"/> .00
Revive the Salton Sea Fund	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund	● 433	<input type="text"/> .00
Special Olympics Fund	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund	● 435	<input type="text"/> .00
110 Add code 400 through code 435. This is your total contribution	● 110	<input type="text"/> .00

2016

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

3525

Attach to Forms 540, 540 2EZ, 540NR (Long or Short), or 540X.

1 Your first name, middle initial, and last name: GRAHAM S ZELT
2 Your SSN or ITIN: [REDACTED]

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code): [REDACTED] ONTARIO CA 91762

4 ENTER THE YEAR IN THE SPACE PROVIDED AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., from my employer or payer named below.
The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), retirement payments received, state income tax withheld, and disability insurance withheld by the employer or payer during the 2016 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code: [REDACTED] HAWTHORNE CA 90250

6 Federal employer identification number (if known): [REDACTED]
7 State income tax withheld (include the name of the state): 1,168
8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.: 0
9 State Disability Insurance withheld: 332

10 Dependent care benefits: -
11 Nonqualified plans: -
12 Gross distribution - Qualified plan distributions (IRA, pension, profit-sharing, etc.): -

13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.): -
14 Capital gain (included in Box 13): -
15 Other: -

16 How did you determine or estimate the amounts in items 7-15? Attach a copy of your supporting documents, such as your last pay stub or pay statement for the tax year showing the year-to-date totals. DETERMINED BY PERSONAL KNOWLEDGE OF PAYMENTS MADE TO ME BY PAYER. PAYER PROVIDED A W-2 THAT ERRONEOUSLY ALLEGED PAYMENTS OF IRC SECTIONS 3121 AND 3401 TRANSACTIONS HEREBY DISPUTED BY THE CORRECTION ON LINE 8.

17 Give the reason why Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement, was not furnished by your employer or payer, if known. Explain your efforts to obtain the form. WITHHOLDINGS ON PAYER'S W-2 ARE ACCURATE. THE W-2 WAS ISSUED BEFORE THE "WAGE" REPORTING ISSUE WAS ADDRESSED

Sign Here: To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for privacy notice. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete. Your signature: [REDACTED] Date: 02/22/2017

Instructions for Form FTB 3525

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

General Information

Purpose

Use form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., as a substitute for federal Forms W-2, W-2c, and 1099-R when your employer or payer does not give you a Form W-2 or Form 1099-R, or when your employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach form FTB 3525 to your tax return.

You should always attempt to get Form W-2 or Form 1099-R from your employer or payer before contacting the Internal Revenue Service (IRS) or filing form FTB 3525. After February 14, 2017, you may call the IRS at 800.829.1040 if you still have not received Form W-2 or Form 1099-R.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing form FTB 3525.

Note: Retain a copy of form FTB 3525 for your records.

Will I need to amend my tax return?

If you receive a Form W-2, Form W-2c, or Form 1099-R, after your tax return is filed with form FTB 3525, and the information differs from the information reported on your tax return, you must amend your tax return by filing Form 540X, Amended Individual Income Tax Return.

Penalties

The Franchise Tax Board will challenge the claims of individuals who attempt to avoid or evade their tax liability by using form FTB 3525 in a manner other than as prescribed. Potential penalties for the improper use of form FTB 3525 include:

- Accuracy-related penalties equal to 20% of the amount of taxes that should have been paid.
Civil fraud penalties equal to 75% of the amount of taxes that should have been paid.
A civil penalty for filing a frivolous tax return or submitting a specified frivolous submission as described by the California Revenue and Taxation Code Section 19179 and Internal Revenue Code Section 6702.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED] Hawthorne CA 90250		1 Rents	OMB No. 1545-0115		Miscellaneous Income
		\$	2016		
PAYER'S federal identification number [REDACTED]		2 Royalties	Form 1099-MISC		Copy 1 For State Tax Department
		\$			
PAYER'S federal identification number [REDACTED]		3 Other income	4 Federal income tax withheld		
		\$	\$		
RECIPIENT'S identification number [REDACTED]		5 Fishing boat proceeds	6 Medical and health care payments		
		\$	\$		
RECIPIENT'S name Graham Zelt Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code Upland CA 91786		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$ 0	\$		
Account number (see instructions)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
15a Section 409A deferrals		11	12		
		\$	\$		
15b Section 409A income		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
		\$	\$		
15a Section 409A deferrals		16 State tax withheld	17 State/Payer's state no.	18 State income	
\$		\$		\$	
\$		\$		\$	

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

This document is not, and is not intended to be mistaken for, a "corrected" form produced by the issuer of the original. This form is submitted to rebut that original document, known to have been submitted by the party identified above as Payer, which erroneously reports payments of non-employee compensation, to the Recipient, of gains, profits or income made in the course of a "Trade or Business". Under penalty of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief it is true, correct and complete.

[REDACTED]
Graham S. Zelt

Date: 02/22/2017