

D Jackson

January 19, 2019
USPS CERTIFIED # 70171450000105606470

Franchise Tax Board
P.O. Box 942840
Sacramento, Ca. 94240-0001

Hello,

I am submitting an amended return for the 2015 Tax Year. This amended return will amend the return (540 2EZ) filed for 2015. The returns filed by Payers for 2015 are in error with regard to "Wages" shown (W2-Information Returns). As a result, form 540X, and forms 3525 (one for each Payer) are being submitted to rebut the data on these Information Returns (W2) and amend the return filed for 2015. Additionally, an amended Form 540 (as per instructions) and copies of Federal Forms 1040X, and Federal Forms 4852 (one for each Payer) are attached.

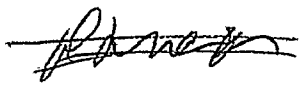
The Payers erroneously withheld, and forwarded to Franchise Tax Board the following amounts:

TOTAL AMOUNTS WITHHELD	\$4,382
WITHHOLDING AMOUNT RETURNED BY F.T.B.	\$477
AMOUNT DUE FROM F.T.B.	\$3,905

Efforts to obtain accurate documents (W2-information returns) from the Payers have been unsuccessful.

Under penalties of perjury, I declare that I have examined the facts stated in this letter, including any accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Thank you for your assistance,

 01/19/2019

D Jackson

2015

Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end and year (mm/yyyy) _____ **BE SURE TO COMPLETE AND SIGN SIDE 3**

Your first name D	Initial	Last name Jackson	Suffix	Your SSN or ITIN - - - - -	A
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN - - - - -	R
Additional information (See instructions)				PBA code	
Street address (number and street) or PO box			Apt. no./ste. no.	PMB/private mailbox	RP
City (If you have a foreign address, see page 2)			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

- a** Have you been advised that your original federal tax return has been, is being, or will be audited? Yes No
- b Filing status claimed on:**
 Original tax return ▶ Single Married/RDP filing jointly Married/RDP filing separately Head of household Qualifying widow(er)
 Amended tax return ▶ Single Married/RDP filing jointly Married/RDP filing separately Head of household Qualifying widow(er)
- c** If for the year you are amending, you (or your spouse/RDP) can be claimed as a dependent on someone else's tax return, check this box.
- d** If claiming head of household, enter name and relationship of qualifying person on: Original tax return _____
 Amended tax return _____

	A. As originally reported/ adjusted by the FTB See instructions	B. Net change. Explain on Side 3, Part II, line 5	C. Correct amount
1 a State wages. See instructions 1a	0	0	0
b Federal adjusted gross income. See instructions 1b	74,391	(74,391)	0
2 CA adjustments. Get specific instructions on Form 540A or Sch. CA (540).			
a California nontaxable interest income 2a	0	0	0
b State income tax refund 2b	558	(558)	0
c Unemployment compensation 2c	0	0	0
d Social Security benefits 2d	0	0	0
e Other (list) 2e	0	0	0
3 Total California adjustments. Combine line 2a through line 2e. See instructions ... 3	558	(558)	0
4 California adjusted gross income. Combine line 1b and line 3. See instructions ... 4	74,949	(74,949)	0
5 California itemized deductions or California standard deduction. See instructions .. 5	4,044	0	4,044
6 Taxable income. Subtract line 5 from line 4. If less than zero, enter -0- 6	70,905	(70,905)	0
7 a Tax method used for line 7b, column C. See instructions 7a	<input checked="" type="checkbox"/> TT <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803		
b Tax. See instructions 7b	3,905	(3,905)	0
8 Exemption credits. See instructions 8	446	0	446
9 Subtract line 8 from line 7b. If less than zero, enter -0- 9	3,459	(3,459)	0
10 Tax from Schedule G-1 and form FTB 5870A. See instructions 10	0	0	0
11 Add line 9 and line 10. 11	3,459	(3,459)	0
12 Special Credits and Nonrefundable Credits. See instructions 12	0	0	0
13 Subtract line 12 from line 11. If less than zero, enter -0- 13	3,459	(3,459)	0
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions ... 14	0	0	0
15 Mental Health Services Tax. See instructions 15	0	0	0
16 Total tax. Add line 13, line 14, and line 15. If amending Form 540NR. See instructions 16	3,459	(3,459)	0

Your name: Jackson

Your SSN or ITIN:

17	California income tax withheld. See instructions	17	4,382	0	4,382
18	Withholding (Form 592-B and/or 593). See instructions	18	0	0	0
19	Excess California SDI (or VPDI) withheld. See instructions	19	0	0	0
20	Estimated tax payments and other payments. See instructions	20	0	0	0
21	Refundable Credits. See instructions.	21	0	0	0

Child and Dependent Care Expenses Credit (CDCE)

22 0
 23 0
 24 \$ 0

25	California Earned Income Tax Credit (EITC). See instructions	25	0	0	0
26	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest.	26			4,382
27	Total payments. Add lines 17, 18, 19, 20, 21, 25, and 26 of column C.	27			4,382
28	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	28			477
29	Subtract line 28 from line 27. If line 28 is more than line 27. See instructions	29			3,905
30	Use tax payments as shown on original tax return. See instructions	30			0
31	Voluntary contributions as shown on original tax return. See instructions	31			0
32	Subtract line 30 and line 31 from line 29	32			3,905
33	AMOUNT YOU OWE. If line 16, column C is more than line 32, enter the difference and see instructions.	33			0.00
34	Penalties/Interest. See instructions: Penalties 34a <u>0</u> Interest 34b <u>0</u>	34c			0
35	REFUND. If line 16, column C is less than line 32, enter the difference. See instructions	35			3,905.00

Part I Nonresidents or Part-Year Residents Only

Attach and enter the amounts from your revised Short or Long Form 540NR and Schedule CA (540NR). Your amended tax return cannot be processed without this information.

1	Exemption amount	1	
2	Federal adjusted gross income	2	
3	Adjusted gross income from all sources	3	
4	Itemized deductions or standard deduction	4	
5	California adjusted gross income	5	
6	Tax from Schedule G-1 and form FTB 5870A	6	
7	Special credits and nonrefundable renter's credit	7	
8	Alternative minimum tax	8	
9	Mental Health Services Tax	9	
10	Other taxes and credit recapture	10	

Your name: Jackson

Your SSN or ITIN:

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this tax return, write "Same"). If changing from separate tax returns to a joint tax return, enter names and addresses from original tax returns. Same

2 Are you filing this Form 540X to report a final federal determination? Yes No
If "Yes," attach a copy of the final federal determination and all supporting schedules and data.

3 Have you been advised that your original California tax return has been, is being, or will be audited? Yes No

4 Did you file an amended tax return with the Internal Revenue Service on a similar basis? See General Information E Yes No

5 **Explanation and Attachments.** Explain your changes below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

Explain in detail each change made. Include:

- Item being changed.
- Amount previously reported and corrected amount.
- Reason the change was needed.

Attach:

- Revised California tax return including all forms and schedules.
- Federal tax return and schedules if you made changes.
- Supporting documents, such as corrected W-2s, 1099s, K-1s, etc.

WAGES - Originally shown as \$74,949 amended to 0

TAX REFUND AMOUNT - Originally shown as \$477. Amended to reflect tax withheld of \$4,382, less the previously refunded \$477 leaving a refund due of \$3,905.

REASON - The Payer(s) errors, showing amounts on the Information Return-W2s as "wages". I received no wages from these Payers for tax year 2015. I am rebutting these entries.

ATTACHMENTS - State, amended Form 540 as per instructions. Two (2) Form 3525 (one for each Payer) for tax year 2015, rebutting Information Returns - W2. Federal, Copy of Form 1040X (amending 1040 filed for tax year 2015), copies of two (2) Form 4852 (one for each Payer) for tax year 2015, rebutting Information Returns - W2

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 filed an original tax return and I have examined this amended tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended tax return is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

X

X

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)

PTIN

Firm's address

FEIN

Where to File Form 540X

Do not file a duplicate amended tax return unless one is requested. This may cause a delay in processing your amended tax return and any claim for refund.

If you are due a refund, have no amount due, or paid electronically, mail your tax return to:

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001

If you owe, mail your return and check or money order to:

FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001

2015 California Resident Income Tax Return

540

Fiscal year filers only: Enter month of year end: month _____ year 2016.

Your first name D	Initial J	Last name Jackson	Suffix	Your SSN or ITIN	A R RP
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	RP
Street address (number and street) or PO box			Apt. no./ste. no.	PMB/private mailbox	
City (If you have a foreign address, see instructions)			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>
Prior Name	If you filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.	
	Taxpayer	Spouse/RDP
	<input type="text"/>	<input type="text"/>

Filing Status

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

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

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

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 \$109 = \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$109 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$109 = \$

Exemptions

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

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions 10 X \$337 = \$

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

Your name: Jackson

Your SSN or ITIN: []

Taxable Income

- 12 State wages from your Form(s) W-2, box 16. ● 12 [0] .00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. ● 13 [0] .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B. ● 14 [0] .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. ● 15 [0] .00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. ● 16 [0] .00
- 17 California adjusted gross income. Combine line 15 and line 16. ● 17 [0] .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. \$4,044
 - Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,088
 - If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. . . . ● 18 [4,044] .00
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-. ● 19 [] .00

Tax

- 31 Tax. Check the box if from:
 - Tax Table
 - Tax Rate Schedule
 - FTB 3800
 - FTB 3803. ● 31 [0] .00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$178,706, see instructions. ● 32 [109] .00
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. ● 33 [0] .00
- 34 Tax. See instructions. Check the box if from:
 - Schedule G-1
 - FTB 5870A. ● 34 [0] .00
- 35 Add line 33 and line 34. ● 35 [0] .00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 [0] .00
- 43 Enter credit name [] code ● [] and amount . . . ● 43 [0] .00
- 44 Enter credit name [] code ● [] and amount . . . ● 44 [0] .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540). ● 45 [0] .00
- 46 Nonrefundable renter's credit. See instructions ● 46 [0] .00
- 47 Add line 40 through line 46. These are your total credits. ● 47 [0] .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0-. ● 48 [0] .00

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 [0] .00
- 62 Mental Health Services Tax. See instructions ● 62 [0] .00
- 63 Other taxes and credit recapture. See instructions ● 63 [0] .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 [0] .00

Your name: Jackson

Your SSN or ITIN: - -

Payments	71 California income tax withheld. See instructions ● 71	4,382	.00
	72 2015 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	4,382	.00

Use Tax	91 Use Tax. This is not a total line. See instructions ● 91	0	.00
---------	--	---	-----

Overpaid Tax/ Tax Due	92 Payments balance. If line 76 is more than line 91, subtract line 91 from line 76. ● 92	4,382	.00
	93 Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91. ● 93	0	.00
	94 Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92. ● 94	4,382	.00
	95 Amount of line 94 you want applied to your 2016 estimated tax ● 95	0	.00
	96 Overpaid tax available this year. Subtract line 95 from line 94 ● 96	4,382	.00
	97 Tax due. If line 92 is less than line 64, subtract line 92 from line 64. ● 97	0	.00

This space reserved for 2D barcode

This space reserved for 2D barcode

Your name:

Jackson

Your SSN or ITIN:

Contributions

	Code	Amount
California Seniors Special Fund. See instructions.....	● 400	0.00
Alzheimer's Disease/Related Disorders Fund	● 401	0.00
Rare and Endangered Species Preservation Program.....	● 403	0.00
California Breast Cancer Research Fund.....	● 405	0.00
California Firefighters' Memorial Fund	● 406	0.00
Emergency Food for Families Fund.....	● 407	0.00
California Peace Officer Memorial Foundation Fund.....	● 408	0.00
California Sea Otter Fund	● 410	0.00
California Cancer Research Fund	● 413	0.00
Child Victims of Human Trafficking Fund	● 419	0.00
School Supplies for Homeless Children Fund.....	● 422	0.00
State Parks Protection Fund/Parks Pass Purchase.....	● 423	0.00
Protect Our Coast and Oceans Fund.....	● 424	0.00
Keep Arts in Schools Fund	● 425	0.00
California Senior Legislature Fund	● 427	0.00
Habitat for Humanity Fund	● 428	0.00
California Sexual Violence Victim Services Fund	● 429	0.00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	0.00
Prevention of Animal Homelessness & Cruelty Fund	● 431	0.00
110 Add code 400 through code 431. This is your total contribution	● 110	0.00

Your name: Jackson

Your SSN or ITIN:

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. Do not send cash.
Mail to: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001
Pay online - Go to ftb.ca.gov for more information.

112 Interest, late return penalties, and late payment penalties.
113 Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached
114 Total amount due. See instructions. Enclose, but do not staple, any payment

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.
Mail to: FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

Type
Routing number Checking Account number Direct deposit amount
Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:
Type
Routing number Checking Account number Direct deposit amount
Savings

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.
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.

Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

It is unlawful to forge a spouse's/RDP's signature.
Joint tax return? (See instructions)

Your email address (optional). Enter only one email address.
Daytime phone number (optional)

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed) PTIN

Firm's address FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. Yes No
Print Third Party Designee's Name Telephone Number

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.

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

1 Your first name, middle initial, and last name D Jackson	2 Your SSN or ITIN - - - - -
---	-------------------------------------

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)

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 2015 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code
BUTLER AMERICA, 3820 STATE ST. SUITE B, SANTA BARBARA, CA. 93105

6 Federal employer identification number (if known) <input checked="" type="radio"/> 27-3865423	7 State income tax withheld (include the name of the state) <input checked="" type="radio"/> 4,382	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc. <input checked="" type="radio"/> 0	9 State Disability Insurance withheld <input checked="" type="radio"/> 672
10 Dependent care benefits 0	11 Nonqualified plans 0	12 Gross distribution - Qualified plan distributions (IRA, pension, profit-sharing, etc.) 0	
13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.) 0	14 Capital gain (included in Box 13) 0	15 Other 0	

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.

Payer (line 5) error. Issued Information Return - W2 showing \$74,200 as "wages". I received no wages from Payer for tax year 2015. I rebut this entry.

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.
Efforts to obtain an accurate document from the Payer have been unsuccessful.

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	Date

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, 2016, 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.

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.

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

<p>1 Your first name, middle initial, and last name</p> <p>D Jackson</p>	<p>2 Your SSN or ITIN</p> <p>---</p>
--	--------------------------------------

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)

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 2015 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code

AON HEWITT BPS,LLC AT&T BENEFIT CENTER-IMP INC. ,P.O. BOX 1495, LINCOLNSHIRE, IL. 60069-1495

<p>6 Federal employer identification number (if known)</p> <p><input checked="" type="radio"/> 20-2387942</p>	<p>7 State income tax withheld (Include the name of the state)</p> <p><input checked="" type="radio"/> 0</p>	<p>8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.</p> <p><input checked="" type="radio"/> 0</p>	<p>9 State Disability Insurance withheld</p> <p><input checked="" type="radio"/> 0</p>
<p>10 Dependent care benefits</p> <p>0</p>	<p>11 Nonqualified plans</p> <p>0</p>	<p>12 Gross distribution - Qualified plan distributions (IRA, pension, profit-sharing, etc.)</p> <p>0</p>	
<p>13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.)</p> <p>0</p>	<p>14 Capital gain (Included in Box 13)</p> <p>0</p>	<p>15 Other</p> <p>0</p>	

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.

Payer (line 5) error. Issued an Information Return - W2 showing \$182 as "wages". I received no wages from Payer for tax year 2015. I rebut this entry.

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.

Efforts to obtain an accurate document from the Payer have been unsuccessful.

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	Date

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, 2016, 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.