

# 2018 California Resident Income Tax Return

# 540

APE

ATTACH FEDERAL RETURN

XXX-XX-XXXX EDWA XXX-XX-XXXX  
 BRADLEY W EDWARDS  
 SHERI R EDWARDS

18

A  
R  
RP

SAGINAW MI 48603-9998

06-23-XXXX 02-27-XXXX

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

- 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). Enter year spouse/RDP died   
See instructions.

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

▶ 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 \$118 = ● \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ● 8  X \$118 = ● \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9  X \$118 = ● \$

**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 \$367 = ● \$

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

Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

**Taxable Income**

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

13 Enter federal adjusted gross income from Form 1040, line 7. . . . . ● 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), Part II, line 30; **OR** Your California **standard deduction** shown below for your filing status:  
 • Single or Married/RDP filing separately. . . . . \$4,401  
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$8,802  
 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

**Tax**

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 \$194,504, 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

**Special Credits**

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

**Other Taxes**

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: **BRADLEY W EDWARDS**

Your SSN or ITIN: **XXX-XX-XXXX**

<b>Payments</b>	71	California income tax withheld. See instructions . . . . .	● 71	10,405	.00
	72	2018 CA estimated tax and other payments. See instructions . . . . .	● 72		.00
	73	Withholding (Form 592-B and/or 593). See instructions . . . . .	● 73		.00
	74	Excess SDI (or VPDI) withheld. See instructions . . . . .	● 74		.00
	75	Earned Income Tax Credit (EITC) . . . . .	● 75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	⊙ 76	10,405	.00

<b>Use Tax</b>	91	<b>Use Tax.</b> Do not leave blank. See instructions . . . . . ● 91		.00
		If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.		

<b>Overpaid Tax/Tax Due</b>	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	⊙ 92	10,405	.00
	93	<b>Use Tax balance.</b> 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	10,405	.00
	95	Amount of line 94 you want applied to your <b>2019</b> estimated tax . . . . .	● 95		.00
	96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	● 96	10,405	.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	⊙ 97	0	.00

		<u>Code</u>	<u>Amount</u>
<b>Contributions</b>	California Seniors Special Fund. See instructions . . . . .	● 400	
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	

Your name:

BRADLEY W EDWARDS

Your SSN or ITIN:

xxx-xx-xxxx

Contributions

	Code	Amount
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution 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 Voluntary Tax Contribution Fund . . . . .	● 413	<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 Voluntary Tax Contribution Fund . . . . .	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution 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
California YMCA Youth and Government Voluntary Tax Contribution Fund . . . . .	● 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund . . . . .	● 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . .	● 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . .	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . .	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	● 443	<input type="text"/> .00
<b>110 Add code 400 through code 443. This is your total contribution . . . . .</b>	<b>● 110</b>	<input type="text"/> 0.00

Your name: BRADLEY W EDWARDS

Your SSN or ITIN: XXX-XX-XXXX

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/pay 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: X Checking
Routing number: XXXXXXXXXXXX
Account number: XXXXXXXXXXXX
Direct deposit amount: 10,405.00

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

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/forms and search for 1131. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

Sign Here
Your email address. Enter only one email address. Preferred phone number

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

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

Firm's address Firm's 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

2, 0, 1, 8

**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  BRADLEY W EDWARDS	2 Your SSN or ITIN  - - - - -
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3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)  
  
SAGINAW, MICHIGAN, 48603-9998.

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 2018 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
  
HSNI, LLC, 1 HSN DRIVE, ST PETERSBURG, FL 33729

6 Federal employer identification number (if known)  <input checked="" type="radio"/> 59-349059	7 State income tax withheld (include the name of the state)  <input checked="" type="radio"/> 22	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"/> 650
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10 Dependent care benefits	11 Nonqualified plans	12 Gross distribution – Qualified plan distributions (IRA, pension, profit-sharing, etc.)
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13 Taxable amount – Qualified plan distributions (IRA, pension, profit-sharing, etc.)	14 Capital gain (included in Box 13)	15 Other
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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.

Data from incorrect W-2 as submitted to the IRS. Line 8 is corrected, as I did not receive any "wages" as defined in IRC §3121(a) and §3401(a)(c).

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.

W-2 received contained incorrect data as previously mentioned - I don't know why. No attempt was made to obtain a corrected form.

<b>Sign Here</b>	To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>privacy notice</b> . To request this notice by mail, call 800.852.5711.	
	Your signature	Date 11-20-2019

**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.

**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.**

2, 0, 1, 8

**3525**

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

1 Your first name, middle initial, and last name  BRADLEY W EDWARDS	2 Your SSN or ITIN
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3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)  
  
SAGINAW, MICHIGAN, 48603-9998.

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 2018 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
  
HSN INTERACTIVE, LLC, 1 HSN DRIVE, ST PETERSBURG, FL 33729

6 Federal employer identification number (if known)  59-358460	7 State income tax withheld (include the name of the state)  6	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.  0	9 State Disability Insurance withheld  90
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.

Data from incorrect W-2 as submitted to the IRS. Line 8 is corrected, as I did not receive any "wages" as defined in IRC §3121(a) and §3401(a)(c).

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.

W-2 received contained incorrect data as previously mentioned - I don't know why. No attempt was made to obtain a corrected form.

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 <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>privacy notice</b> . 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 11-20-2019

**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.

**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  SHERI R EDWARDS	2 Your SSN or ITIN  - - - - -
---	-------------------------------------

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)  
  
SAGINAW, MICHIGAN, 48603-9998.

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 2018 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
  
WELLS FARGO BANK, N. A. 550 SOUTH 4TH ST., 11TH FLOOR MINNEAPOLIS, MN 55415-1529

6 Federal employer identification number (if known)  <input checked="" type="radio"/> 94-308134	7 State income tax withheld (include the name of the state)  <input checked="" type="radio"/> 8,689	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"/> 1,150
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.

Data from incorrect W-2 as submitted to the IRS. Line 8 is corrected, as I did not receive any "wages" as defined in IRC §3121(a) and §3401(a)(c).

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.

W-2 received contained incorrect data as previously mentioned - I don't know why. No attempt was made to obtain a corrected form.

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 <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>privacy notice</b> . 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 11-20-2019

**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.



2018 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return

SSN or ITIN

BRADLEY W EDWARDS & SHERI R EDWARDS

XXX-XX-XXXX

Part I Income Adjustment Schedule

Section A — Income from federal Form 1040

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 1-5: Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; IRAs, pensions, and annuities; Social security benefits.

Section B — Additional Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 10-22: Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); Reserved; Rental real estate, royalties, partnerships, S corporations, trusts, etc; Farm income or (loss); Unemployment compensation; Reserved; Other income (California lottery winnings, Disaster loss deduction, Federal NOL, NOL deduction); Total.

Section C — Adjustments to Income from federal Schedule 1 (Form 1040)

Table with 3 columns: Federal Amounts, Subtractions, Additions. Rows 23-37: Educator expenses; Certain business expenses of reservists, performing artists, and fee-basis government officials; Health savings account deduction; Moving expenses; Deductible part of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; IRA deduction; Student loan interest deduction; Reserved; Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C; Total.

**Part II Adjustments to Federal Itemized Deductions**Check the box if you did NOT itemize for federal but will itemize for California  **A** Federal Amounts  
(from federal Schedule A  
(Form 1040))**B** Subtractions  
See instructions**C** Additions  
See instructions**Medical and Dental Expenses**

1	Medical and dental expenses	<input checked="" type="radio"/>			
2	Enter amount from federal Form 1040, line 7	<input checked="" type="radio"/>	10,274		
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	771		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>			

**Taxes You Paid**

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	12,093	<input checked="" type="radio"/>	12,093		
5b	State and local real estate taxes	<input checked="" type="radio"/>	2,184				
5c	State and local personal property taxes	<input checked="" type="radio"/>					
5d	Add lines 5a through 5c	<input checked="" type="radio"/>	14,277				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>	12,093	<input checked="" type="radio"/>	4,277
6	Other taxes. List type	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
7	Add lines 5e and 6	<input checked="" type="radio"/>	10,000	<input checked="" type="radio"/>	12,093	<input checked="" type="radio"/>	4,277

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	15,854		<input checked="" type="radio"/>	
8b	Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8c	Points not reported to you on Form 1098	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8d	Reserved					
8e	Add lines 8a through 8c	<input checked="" type="radio"/>	15,854		<input checked="" type="radio"/>	
9	Investment interest	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
10	Add lines 8e and 9	<input checked="" type="radio"/>	15,854	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Gifts to Charity**

11	Gifts by cash or check	<input checked="" type="radio"/>	540	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12	Other than by cash or check	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
13	Carryover from prior year	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
14	Add lines 11 through 13	<input checked="" type="radio"/>	540	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>
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**Other Itemized Deductions**

16	Other—from list in federal instructions	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	26,394	<input checked="" type="radio"/>	12,093	<input checked="" type="radio"/>	4,277

18	<b>Total Adjustments to Federal Itemized Deductions.</b> Combine line 17 column A less column B plus column C	<input checked="" type="radio"/>				<input checked="" type="radio"/>	18,578
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**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.  
 Attach federal Form 2106 if required. See instructions.  19

20 Tax preparation fees.  20

21 Other expenses - investment, safe deposit box, etc. List type    21

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7  10,274

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.  24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  25

26 **Total Itemized Deductions.** Add line 18 and line 25.  26

27 Other adjustments. See instructions. Specify.    27

28 Combine line 26 and line 27.  28

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.  29

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$8,802

**Transfer the amount on line 30 to Form 540, line 18.**  30