

# 2017 California Resident Income Tax Return

## 540

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2018.

Check here if this is an AMENDED return.

Your first name <b>David</b>	Initial <b>M</b>	Last name <b>Denning</b>	Suffix	Your SSN or ITIN [REDACTED]
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If joint tax return, spouse's/RDP's first name <b>Valerie</b>	Initial	Last name <b>Denning</b>	Suffix	Spouse's/RDP's SSN or ITIN [REDACTED]
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Additional information (see instructions)

Street address (number and street) or PO box  
[REDACTED]

City (If you have a foreign address, see instructions)  
[REDACTED]

State **CA** ZIP code [REDACTED]

Your DOB (mm/dd/yyyy) <b>08/02/1958</b>	Spouse's/RDP's DOB (mm/dd/yyyy) <b>07/25/1958</b>
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If you filed your 2016 tax return under a different last name, write the last name only from the 2016 tax return.

Your prior name \_\_\_\_\_ Spouse's/RDP's prior name \_\_\_\_\_

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

2  Married/RDP filing jointly. See inst.      5  Qualifying widow(er) with dependent child. Enter year spouse/RDP died \_\_\_\_\_

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here \_\_\_\_\_

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  2 X \$114 =  \$  228

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 .....  8  X \$114 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 .....  9  X \$114 =  \$

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

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

Total dependent exemptions .....  10  X \$353 =  \$  228

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32. ....  11 \$  228

Your name:

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** ..... ● 111  .00  
Pay online – Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

112 Interest, late return penalties, and late payment penalties ..... 112  .00

113 Underpayment of estimated tax. Check the box: ●  FTB 5805 attached ●  FTB 5805F attached ● 113  .00

114 Total amount due. See instructions. Enclose, but do not staple, any payment. .... 114  .00

**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** ..... ● 115  .00

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  116 Direct deposit amount  .00  
 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  ● 117 Direct deposit amount  .00  
 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/forms](http://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**

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

Joint tax return? (See instructions)

● 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)

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

Your name:

Your SSN or ITIN:

Contributions

	Code	Amount
California Seniors Special Fund. See instructions .....	400	<input type="text" value=""/> .00
Alzheimer's Disease/Related Disorders Fund .....	401	<input type="text" value=""/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	403	<input type="text" value=""/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund .....	405	<input type="text" value=""/> .00
California Firefighters' Memorial Fund .....	406	<input type="text" value=""/> .00
Emergency Food for Families Voluntary Tax Contribution Fund .....	407	<input type="text" value=""/> .00
California Peace Officer Memorial Foundation Fund .....	408	<input type="text" value=""/> .00
California Sea Otter Fund .....	410	<input type="text" value=""/> .00
California Cancer Research Voluntary Tax Contribution Fund .....	413	<input type="text" value=""/> .00
School Supplies for Homeless Children Fund .....	422	<input type="text" value=""/> .00
State Parks Protection Fund/Parks Pass Purchase .....	423	<input type="text" value=""/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund .....	424	<input type="text" value=""/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund .....	425	<input type="text" value=""/> .00
State Children's Trust Fund for the Prevention of Child Abuse .....	430	<input type="text" value=""/> .00
Prevention of Animal Homelessness and Cruelty Fund .....	431	<input type="text" value=""/> .00
Revive the Salton Sea Fund .....	432	<input type="text" value=""/> .00
California Domestic Violence Victims Fund .....	433	<input type="text" value=""/> .00
Special Olympics Fund .....	434	<input type="text" value=""/> .00
Type 1 Diabetes Research Fund .....	435	<input type="text" value=""/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund .....	436	<input type="text" value=""/> .00
Habitat for Humanity Voluntary Tax Contribution Fund .....	437	<input type="text" value=""/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund .....	438	<input type="text" value=""/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund .....	439	<input type="text" value=""/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund .....	440	<input type="text" value=""/> .00
<b>110 Add code 400 through code 440. This is your total contribution .....</b>	<b>110</b>	<input type="text" value=""/> .00

Your name: Denning

Your SSN or ITIN: [REDACTED]

12	State wages from your Form(s) W-2, box 16.....	● 12	<input type="text" value="0"/>	<input type="text" value="00"/>
13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.....	● 13	<input type="text" value="0"/>	<input type="text" value="00"/>
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ....	● 14	<input type="text" value="437"/>	<input type="text" value="00"/>
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.....	● 15	<input type="text" value="0"/>	<input type="text" value="00"/>
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C.....	● 16	<input type="text" value="0"/>	<input type="text" value="00"/>
17	California adjusted gross income. Combine line 15 and line 16.....	● 17	<input type="text" value="0"/>	<input type="text" value="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..... \$4,236 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) ..... \$8,472 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ...	● 18	<input type="text" value="24,695"/>	<input type="text" value="00"/>
19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-.....	● 19	<input type="text" value="0"/>	<input type="text" value="00"/>

31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 .....	● 31	<input type="text" value="0"/>	<input type="text" value="00"/>
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$187,203, see instructions .....	● 32	<input type="text" value="228"/>	<input type="text" value="00"/>
33	Subtract line 32 from line 31. If less than zero, enter -0-.....	● 33	<input type="text" value="0"/>	<input type="text" value="00"/>
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A.....	● 34	<input type="text" value="0"/>	<input type="text" value="00"/>
35	Add line 33 and line 34 .....	● 35	<input type="text" value="0"/>	<input type="text" value="00"/>

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

61	Alternative minimum tax. Attach Schedule P (540) .....	● 61	<input type="text" value="0"/>	<input type="text" value="00"/>
62	Mental Health Services Tax. See instructions.....	● 62	<input type="text" value="0"/>	<input type="text" value="00"/>
63	Other taxes and credit recapture. See instructions.....	● 63	<input type="text" value="0"/>	<input type="text" value="00"/>
64	Add line 48, line 61, line 62, and line 63. This is your total tax .....	● 64	<input type="text" value="0"/>	<input type="text" value="00"/>

Your name:

Your SSN or ITIN:

71	California income tax withheld. See instructions . . . . .	● 71	<input type="text" value="7,966"/>	<input type="text" value="00"/>
72	2017 CA estimated tax and other payments. See instructions . . . . .	● 72	<input type="text" value="0"/>	<input type="text" value="00"/>
73	Withholding (Form 592-B and/or 593). See instructions . . . . .	● 73	<input type="text" value="0"/>	<input type="text" value="00"/>
74	Excess SDI (or VPDI) withheld. See instructions . . . . .	● 74	<input type="text" value="0"/>	<input type="text" value="00"/>
75	Earned Income Tax Credit (EITC) . . . . .	● 75	<input type="text" value="0"/>	<input type="text" value="00"/>
76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	● 76	<input type="text" value="7,966"/>	<input type="text" value="00"/>

91 Use Tax. Do not leave blank. See instructions . . . . . ● 91

If line 91 is zero, check if:  No use tax is owed.

You paid your use tax obligation directly to CDTFA.

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	● 92	<input type="text" value="7,966"/>	<input type="text" value="00"/>
93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91 . . . . .	● 93	<input type="text" value="0"/>	<input type="text" value="00"/>
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . .	● 94	<input type="text" value="7,966"/>	<input type="text" value="00"/>
95	Amount of line 94 you want applied to your 2018 estimated tax . . . . .	● 95	<input type="text" value="0"/>	<input type="text" value="00"/>
96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	● 96	<input type="text" value="7,966"/>	<input type="text" value="00"/>
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	● 97	<input type="text" value="0"/>	<input type="text" value="00"/>

TAXABLE YEAR

2 0 1 7

# California Explanation of Amended Return Changes

CALIFORNIA SCHEDULE

X

Attach this schedule to amended Form 540, Form 540 2EZ, or Long or Short Form 540NR

Name(s) as shown on amended tax return

Denning

Your SSN or ITIN

## Part I Financial Adjustments - Reconciliation

1	Enter the amount you owe, as shown on the amended tax return	1	0.00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	2	3,303.00
3	Add line 1 and line 2	3	3,303.00
4	Enter the refund, as shown on the amended tax return. See instructions	4	7,966.00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest	5	0.00
6	Add line 4 and line 5	6	0.00
7	<b>AMOUNT YOU OWE.</b> If line 3 is more than line 6, subtract line 6 from line 3. See instructions.	7	0.00
8	Penalties/Interest. See Instructions: Penalties 8a _____ Interest 8b _____	8c	0.00
9	<b>Refund subtotal.</b> If line 6 is more than line 3, subtract line 3 from line 6.	9	4,663.00
10	Amount of line 9 you want applied to your 2019 estimated tax. See instructions.	10	0.00
11	<b>REFUND.</b> See instructions.	11	4,663.00

## Part II Reason(s) for Amending

1 Check all that apply:

- a  Protective claim for refund
- b  Reservation source income adjustments
- c  Pass-through entity adjustments
- d  Federal audit and/or adjustments
- e  FTB audit contact
- f  NOL carryback
- g  Error on original return
- h  Credit adjustment
- i  Earned income tax credit
- j  Disaster Loss
- k  Military HR 100
- l  Informal claim
- m  Other

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

Reference form 3525 attached. The Payer issued an incorrect Information Return W-2 showing "Wages" of \$139,247.14. I received no wages from this payer for 2017.

TAXABLE YEAR

2 0 1 7

**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.**

CALIFORNIA FORM

3525

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

1 Your first name, middle initial, and last name

Valerie Denning

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 2017 taxable year.

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

6 Federal employer identification number (if known)	7 State income tax withheld (include the name of the state)	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.	9 State Disability Insurance withheld
<input type="radio"/>	<input checked="" type="radio"/> 7,966	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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.

Payer error - Issued Information Return W-2 showing "Wages" of 139,247.14. I received no wages from this payer for 2017. 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.

None

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](http://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

Valerie Denning

Date

3/26/2020

## 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.



**Notice of Tax Return Change - Refund**

DAVID M DENNING  
VALERIE DENNING  
[REDACTED]

Account: [REDACTED]  
Tax Year: 2017  
Refund: \$5,200.39

**We Changed Your 2017 Tax Return**

We changed your 2017 tax return which resulted in a refund of \$5,200.39. You should receive your refund within 10 days of this notice. This notice does not include refund or balance information for any other tax year.

**What You Need To Do**

Review the **Explanation of Change(s)** to determine whether you agree or disagree. Get more information about this notice at [ftb.ca.gov/Notices](http://ftb.ca.gov/Notices).

If you agree with our notice, you do not need to take any action at this time.

If you disagree with our notice, gather the following before contacting us.

- Your social security number
- Any relevant tax documents
- Proof of payment (if applicable)

**Explanation of Change(s)**

A. You made a math error when you calculated your California Adjusted Gross Income. (CODE: BJ)



## 2017 Tax Year - Account Balance Summary

To understand our changes, compare the amounts on your tax return and supporting documents with this notice. Use the figures below to compare and update your records. The balance for this tax year reflects all payments or credits applied to your account through 07/31/2020. Refer to the enclosure for additional penalty information (if applicable) and Your Rights as a Taxpayer.

	<u>Our Calculation</u>
Taxable Income.....	\$ 0.00
Tax.....	\$ 0.00
Exemptions.....	\$ - 228.00
Total Tax Liability.....	\$ 0.00
Interest Allowed.....	\$ - 537.39
Withholding.....	\$ - 7,966.00
Refunds Previously Issued.....	\$ 3,303.00
Revised Refund.....	\$ 5,200.39

### Connect With Us

Web: [ftb.ca.gov](http://ftb.ca.gov)  
 Phone: 800.852.5711 from 7:00 a.m. to 5:00 p.m. weekdays, except state holidays  
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments  
 Fax: 916.843.5443

Enclosures - FTB 1025, *Bill of Rights and Penalty Information*