

# 2021 California Resident Income Tax Return

# 540

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2022.

Your first name <b>Joseph</b>	Initial <b>R</b>	Last name <b>McGarty</b>	Suffix	Your SSN or ITIN [REDACTED]	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> 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	
Street address (number and street) or PO box [REDACTED]			Apt. no/ste. no.	PMB/private mailbox	RP
City (If you have a foreign address, see instructions) [REDACTED]			State <b>CA</b>	ZIP code [REDACTED]	
Foreign country name		Foreign province/state/county		Foreign postal code	

Date of Birth	Your DOB (mm/dd/yyyy) [REDACTED]	Spouse's/RDP's DOB (mm/dd/yyyy) [REDACTED]
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Prior Name	Your prior name (see instructions) [REDACTED]	Spouse's/RDP's prior name (see instructions) [REDACTED]
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Enter your county at time of filing (see instructions)

**Los Angeles**

If your address above is the same as your principal/physical residence address at the time of filing, check this box

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

[REDACTED]  [REDACTED]

City

[REDACTED]  [REDACTED]  [REDACTED]

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

**Filing Status**

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

2  **Married/RDP filing jointly. See inst.**      5  **Qualifying widow(er). Enter year spouse/RDP died. [REDACTED]**

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

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 number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

**Exemptions**

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  1 X \$129 =  \$  **129**

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.  8  X \$129 =  \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  9  X \$129 =  \$

Your name:  Your SSN or ITIN:

**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. See instructions.	<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 \$400 =  \$

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

<b>12</b>	State wages from your federal Form(s) W-2, box 16	<input type="radio"/> 12	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>13</b>	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/> 13	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>14</b>	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	<input type="radio"/> 14	<input type="text"/>	<input type="text" value="0.00"/>
<b>15</b>	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>16</b>	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	<input type="radio"/> 16	<input type="text"/>	<input type="text" value="0.00"/>
<b>17</b>	California adjusted gross income. Combine line 15 and line 16	<input type="radio"/> 17	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>18</b>	Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; OR Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately. . . . . \$4,803 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,606 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions	<input type="radio"/> 18	<input type="text" value="4,803"/>	<input type="text" value="0.00"/>
<b>19</b>	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0-	<input checked="" type="radio"/> 19	<input type="text" value="0"/>	<input type="text" value="0.00"/>

<b>31</b>	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="radio"/> <input type="checkbox"/> FTB 3800 <input type="radio"/> <input type="checkbox"/> FTB 3803	<input type="radio"/> 31	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>32</b>	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$212,288, see instructions.	<input checked="" type="radio"/> 32	<input type="text" value="129"/>	<input type="text" value="0.00"/>
<b>33</b>	Subtract line 32 from line 31. If less than zero, enter -0-	<input checked="" type="radio"/> 33	<input type="text" value="0"/>	<input type="text" value="0.00"/>
<b>34</b>	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input type="radio"/> 34	<input type="text"/>	<input type="text" value="0.00"/>
<b>35</b>	Add line 33 and line 34.	<input checked="" type="radio"/> 35	<input type="text" value="0"/>	<input type="text" value="0.00"/>

<b>40</b>	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	<input type="radio"/> 40	<input type="text"/>	<input type="text" value="0.00"/>
<b>43</b>	Enter credit name <input type="text"/> code <input type="text"/> and amount. . .	<input type="radio"/> 43	<input type="text"/>	<input type="text" value="0.00"/>
<b>44</b>	Enter credit name <input type="text"/> code <input type="text"/> and amount. . .	<input type="radio"/> 44	<input type="text"/>	<input type="text" value="0.00"/>

Your name: **Joseph R. McGarty**

Your SSN or ITIN: XXXXXXXXXX

**Special Credits**

- 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 Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions. . . . . ● 64  .00
- 65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax . . . . . ● 65  .00

**Payments**

- 71 California income tax withheld. See instructions . . . . . ● 71  .00
- 72 2021 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 Young Child Tax Credit (YCTC). See instructions . . . . . ● 76  .00
- 77 Net Premium Assistance Subsidy (PAS). See instructions . . . . . ● 77  .00
- 78 Add line 71 through line 77. These are your total payments.  
See instructions . . . . . ● 78  .00

**Use Tax**

- 91 **Use Tax.** Do not leave blank. See instructions. . . . . ● 91  .00
- If line 91 is zero, check if:  No use tax is owed.  You paid your use tax obligation directly to CDTFA.

**ISR Penalty**

- 92 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage. . . . . ●
- Individual Shared Responsibility (ISR) Penalty. See instructions. . . . . ● 92  .00

**Overpaid Tax/Tax Due**

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 . . . . . ● 93  .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 . . . . . ● 94  .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. . . . . ● 95  .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then  
subtract line 93 from line 92. . . . . ● 96  .00

Your name:  Your SSN or ITIN:

<b>Overpaid Tax/Tax Due</b>	97	Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95.....	<input checked="" type="radio"/>	97	<input type="text" value="3,905"/>	<input type="text" value=".00"/>
	98	Amount of line 97 you want applied to your 2022 estimated tax .....	<input type="radio"/>	98	<input type="text" value="0"/>	<input type="text" value=".00"/>
	99	Overpaid tax available this year. Subtract line 98 from line 97 .....	<input type="radio"/>	99	<input type="text" value="3,905"/>	<input type="text" value=".00"/>
	100	Tax due. If line 95 is less than line 65, subtract line 95 from line 65 .....	<input checked="" type="radio"/>	100	<input type="text" value=""/>	<input type="text" value=".00"/>

		<u>Code</u>	<u>Amount</u>		
<b>Contributions</b>	California Seniors Special Fund. See instructions .....	<input type="radio"/>	400	<input type="text" value=""/>	<input type="text" value=".00"/>
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	<input type="radio"/>	401	<input type="text" value=""/>	<input type="text" value=".00"/>
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	<input type="radio"/>	403	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Breast Cancer Research Voluntary Tax Contribution Fund .....	<input type="radio"/>	405	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Firefighters' Memorial Voluntary Tax Contribution Fund .....	<input type="radio"/>	406	<input type="text" value=""/>	<input type="text" value=".00"/>
	Emergency Food for Families Voluntary Tax Contribution Fund .....	<input type="radio"/>	407	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund .....	<input type="radio"/>	408	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Sea Otter Voluntary Tax Contribution Fund .....	<input type="radio"/>	410	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Cancer Research Voluntary Tax Contribution Fund .....	<input type="radio"/>	413	<input type="text" value=""/>	<input type="text" value=".00"/>
	School Supplies for Homeless Children Voluntary Tax Contribution Fund .....	<input type="radio"/>	422	<input type="text" value=""/>	<input type="text" value=".00"/>
	State Parks Protection Fund/Parks Pass Purchase .....	<input type="radio"/>	423	<input type="text" value=""/>	<input type="text" value=".00"/>
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund .....	<input type="radio"/>	424	<input type="text" value=""/>	<input type="text" value=".00"/>
	Keep Arts in Schools Voluntary Tax Contribution Fund .....	<input type="radio"/>	425	<input type="text" value=""/>	<input type="text" value=".00"/>
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund .....	<input type="radio"/>	431	<input type="text" value=""/>	<input type="text" value=".00"/>
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund .....	<input type="radio"/>	438	<input type="text" value=""/>	<input type="text" value=".00"/>
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund .....	<input type="radio"/>	439	<input type="text" value=""/>	<input type="text" value=".00"/>
	Rape Kit Backlog Voluntary Tax Contribution Fund .....	<input type="radio"/>	440	<input type="text" value=""/>	<input type="text" value=".00"/>
	Schools Not Prisons Voluntary Tax Contribution Fund .....	<input type="radio"/>	443	<input type="text" value=""/>	<input type="text" value=".00"/>
	Suicide Prevention Voluntary Tax Contribution Fund .....	<input type="radio"/>	444	<input type="text" value=""/>	<input type="text" value=".00"/>
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund .....	<input type="radio"/>	445	<input type="text" value=""/>	<input type="text" value=".00"/>
California Community and Neighborhood Tree Voluntary Tax Contribution Fund .....	<input type="radio"/>	446	<input type="text" value=""/>	<input type="text" value=".00"/>	
<b>110</b>	Add code 400 through code 446. This is your total contribution .....	<input type="radio"/>	<b>110</b>	<input type="text" value="0"/>	<input type="text" value=".00"/>

Your name:  Your SSN or ITIN:

**Amount You Owe** 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, 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.

**Interest and Penalties** 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 99. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . . . ● 115  .00

**Refund and Direct Deposit**  
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:  
● Routing number ● Type ● Account number ● 116 Direct deposit amount  
  Checking   Savings   .00  
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Routing number ● Type ● Account number ● 117 Direct deposit amount  
  Checking   Savings   .00

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

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

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)

● Your email address. Enter only one email address.   
● Preferred phone number

### Sign Here

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

Joint tax return? (See instructions)

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  ● 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

**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.**

2021

**3525**

Attach to original or amended Forms 540, 540 2EZ, or 540NR.

1 Your first name, middle initial, and last name  Joseph R McGarty	2 Your SSN or ITIN  [REDACTED]
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3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)  
[REDACTED], CA [REDACTED]

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 federal 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 2021 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
[REDACTED] Gardena, CA 90248

6 Federal employer identification number (if known) <input checked="" type="radio"/> [REDACTED]	7a State income tax withheld <input checked="" type="radio"/> 3,255	7b Name of state <input checked="" type="radio"/> California	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"/> 747
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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.

Payer (line 5) error. Issued W-2 showing \$62,226.48 as "wages". I received no "wages" from payer. I rebut this entry.

17 Give the reason why federal 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.

<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/forms">ftb.ca.gov/forms</a> 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 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, 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 previously filed tax return. See Instructions for Filing Amended Returns in the personal income tax booklets.

**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.**

2021

**3525**

Attach to original or amended Forms 540, 540 2EZ, or 540NR.

1 Your first name, middle initial, and last name  Joseph R McGarty	2 Your SSN or ITIN  [REDACTED]
--	--------------------------------------

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

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 federal 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 2021 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
  
[REDACTED] Des Moines, IA 50392

6 Federal employer identification number (if known)  [REDACTED]	7a State income tax withheld  72	7b Name of state  California	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.  3,605	9 State Disability Insurance withheld  [REDACTED]
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 (line 5) error. Payments made by this institution were from money that is captial, not income.

17 Give the reason why federal 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.

<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/forms">ftb.ca.gov/forms</a> 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 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.**

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**General Information**

**Purpose**

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2021

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**3525**

Attach to original or amended Forms 540, 540 2EZ, or 540NR.

1 Your first name, middle initial, and last name  Joseph R McGarty	2 Your SSN or ITIN  [REDACTED]
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3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP code)  
  
[REDACTED], CA [REDACTED]

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 federal 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 2021 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP code  
  
[REDACTED] Los Angeles, CA [REDACTED]

6 Federal employer identification number (if known)  [REDACTED]	7a State income tax withheld  578	7b Name of state  <input checked="" type="radio"/> California	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.  0	9 State Disability Insurance withheld  143
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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.

Payer (line 5) error. Issued W-2 showing \$11,948.03 as "wages". I received no "wages" from payer. I rebut this entry.

17 Give the reason why federal 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.

<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/forms">ftb.ca.gov/forms</a> 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 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, 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 previously filed tax return. See Instructions for Filing Amended Returns in the personal income tax booklets.

**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.