

Myrna Marin  
1712 1/2 Silver Lake Blvd  
Los Angeles, CA 90026  
Day time phone (213) 618-0846  
SS#

January 9, 2023

Franchise Tax Board  
P.O. BOX 942840  
Sacramento, CA 94240-0001

Re: 2021 California Income tax return

To Franchise tax board or Representative,

Please notice enclosed 2021 Federal tax return consisting of exactly the following completed documents:

- 1- This enclosure letter
- 2- Sworn Statement- Myrna Marin
- 3- 540 Tax Return Year 2021
- 4- 2- Substitute Corrected 1099-MISC Form rebut/correct an erroneous Form 1099-Misc
- 5- 1- Form 1099G copy for Unemployment compensation
- 6- 14- Statements to rebut/correct an erroneous Form W-2G
- 7- 2- Statement to rebut/correct an erroneous Form 1099-INT
- 8- 1 Statement to rebut/correct an erroneous Form 1099-DIV
- 9- 1 Form 3525 to rebut/correct an erroneous 1099-R

I Myrna Marin affirm the statements, notices and instruments to be true, correct and complete to the best of my knowledge and belief.



Signed, this day 9<sup>th</sup> day of January

**Sworn Statement**

**By Myrna Marin**

January 9, 2023

Dear Franchise Tax Board or Representative,

Please find my original filing of my 2021 Tax Year 540 Return. I've also enclosed one (1) 3525 form to correct incorrectly reported 1099-R, two (2) Statement form to correct incorrectly reported 1099-Misc, one (1) statement form to correct incorrectly reported 1099-DIV, two (2) statement form to correct incorrectly reported 1099-INT, (14) statement form to correct incorrectly reported W-2G, one (1) form 1099G copy unemployment compensation.

The 3525 form is being submitted to rebut and correct information on this document that is known to have been submitted to the IRS by "payer" on line 5 of the 3525 form.

The (2) two Statement documents Misc-1099's, erroneously allege that I, Myrna Marin, "employee" or "recipient" respectively, received "wages" or payments respectively, from the "payer" during or connected to a "trade or business", federal or federally connected employment, investment, or other taxable activities.

Form W-2G (14) fourteen Statement documents is being submitted to rebut and correct information on this document that is known to have been submitted to the IRS by "payer" during or connected to a "trade or business", federal or federally connected employment, investment, or other taxable activities.

Form 1099G one (1) are unemployment compensation payments made to me with the amounts shown as "federal income tax withheld" are correct according to information provided to me, Myrna Marin, by the "payer" and should already be part of IRS records as provided to you by "payer".

(2) Statement to rebut/correct an erroneous Form 1099-INT one (1) statement form to correct incorrectly reported an erroneous 1099-DIV

I, Myrna Marin, am not of any status or connected with any activity that would render "wages" or payments by the "payer" to me subject to federal income excise tax. I cannot explain the reason for which the "Payer" reported these "wages" or payments as income.

Only one (1) 1099G is "received under a law of the United States or any State."

Under penalties of perjury, I declare that these statements and accompanying documents to the best of my knowledge and belief, are true, correct, and complete.

Sincerely,



Myrna Marin,

Of my own right and without representation, with explicit reservation of all my rights and without prejudice.

January 9, 2023

Mailed  
1-9-2023  
TAXABLE YEAR

Sent did not copy This is From memory  
Certified Mail # 7022-2410-0002-4068 2205

1-10-2023

FORM

540

# 2021 California Resident Income Tax Return

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

Your first name <b>Myma</b>	Initial	Last name <b>Marin</b>	Suffix	Your SSN or ITIN	<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			Apt. no./ste. no. <b>1/A</b>	PMB/private mailbox	
City (if you have a foreign address, see instructions) <b>Los Angeles</b>			State <b>CA</b>	ZIP code	
Foreign country name		Foreign province/state/country		Foreign postal code	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)

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.)	Apt. no./ste. no.
City	State ZIP code

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.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name 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 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 X \$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: **Myrna Marin** 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 \$

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

**13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11** .....  13  .00

**14 California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 27, 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), Part I, line 27, 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 ..... \$4,803   
 • 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, STOP. See instructions .....  18  .00

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

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

**32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$212,288, see instructions.** .....  32  .00

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

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

**35 Add line 33 and line 34.** .....  35  .00

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

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

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

Your name: MYRNA MARTIN Your SSN or ITIN:

<b>Special Credits</b>	45 To claim more than two credits. See Instructions. Attach Schedule P (540)..... ● 45 <input type="text"/> .00
	46 Nonrefundable Renter's Credit. See Instructions ..... ● 46 <input type="text"/> .00
	47 Add line 40 through line 46. These are your total credits..... ● 47 <input type="text"/> .00
	48 Subtract line 47 from line 35. If less than zero, enter -0-..... ● 48 <input type="text"/> .00

<b>Other Taxes</b>	61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61 <input type="text"/> .00
	62 Mental Health Services Tax. See Instructions ..... ● 62 <input type="text"/> .00
	63 Other taxes and credit recapture. See Instructions ..... ● 63 <input type="text"/> .00
	64 Excess Advance Premium Assistance Subsidy (APAS) repayment. See Instructions. .... ● 64 <input type="text"/> .00
	65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax ..... ● 65 <input type="text"/> .00

<b>Payments</b>	71 California income tax withheld. See Instructions ..... ● 71 <input type="text"/> 0 .00
	72 2021 CA estimated tax and other payments. See Instructions ..... ● 72 <input type="text"/> 1,800 .00
	73 Withholding (Form 592-B and/or 593). See Instructions ..... ● 73 <input type="text"/> .00
	74 Excess SDI (or VPD) withheld. See Instructions ..... ● 74 <input type="text"/> .00
	75 Earned Income Tax Credit (EITC) ..... ● 75 <input type="text"/> .00
	76 Young Child Tax Credit (YCTC). See Instructions ..... ● 76 <input type="text"/> .00
	77 Net Premium Assistance Subsidy (PAS). See Instructions ..... ● 77 <input type="text"/> .00
	78 Add line 71 through line 77. These are your total payments. See Instructions ..... ● 78 <input type="text"/> 1,800 .00

<b>Use Tax</b>	91 Use Tax. Do not leave blank. See Instructions..... ● 91 <input type="text"/> .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 CDTEA.

<b>ISR Penalty</b>	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. .... ● <input type="checkbox"/>
	If you did not check the box, see Instructions. Individual Shared Responsibility (ISR) Penalty. See Instructions..... ● 92 <input type="text"/> .00

<b>Overpaid Tax/Tax Due</b>	93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ..... ● 93 <input type="text"/> .00
	94 Use Tax balance. If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94 <input type="text"/> .00
	95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93. .... ● 95 <input type="text"/> .00
	96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92. .... ● 96 <input type="text"/> .00

Your name: Myrna Mann Your SSN or ITIN:                     

Overpaid Tax/Tax Due	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="0"/>	<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="0"/>	<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="0"/>	<input type="text" value="00"/>

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

Your name: Megana Marie 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 942807, SACRAMENTO CA 94267-0001..... ● 111                      0            .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                      1,800            .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:

● Type  
● Routing number  Checking  Savings ● Account number                                      ● 116 Direct deposit amount                      .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
● Type  
● Routing number  Checking  Savings ● Account number                                      ● 117 Direct deposit amount                      .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/turms](http://ftb.ca.gov/turms) 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 Megana Marie Date 1/9/23 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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  1 Los Angeles, CA US Phone:		1 Rents \$ 0	OMB No. 1545-0115  <b>2021</b>  Form 1099-MISC	<b>Miscellaneous Information</b>           <b>Copy 2</b> To be filed with recipient's state income tax return, when required.	
		2 Royalties \$ 0.00			
3 Other Income \$ 0.00	4 Federal income tax withheld \$ 0.00				
PAYER'S TIN	RECIPIENT'S TIN  XXX-XX	5 Fishing boat proceeds \$ 0.00	6 Medical and health care payments \$ 0.00		
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code MYRNA MARIN LOS ANGELES, CA US		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$ 0.00		
		9 Crop insurance proceeds \$ 0.00	10 Gross proceeds paid to an attorney \$ 0.00		
		11 Fish purchased for resale \$ 0.00	12 Section 409A deferrals \$ 0.00		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments \$ 0.00	14 Nonqualified deferred compensation \$ 0.00		
		15 State tax withheld \$ 0.00	16 State/Payer's state no. CA		17 State income \$
					\$

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

**SUBSTITUTE CORRECTED FORM 1099-MISC STATEMENT**

I, the party identified hereon as the "RECIPIENT", do hereby submit this Form 1099-MISC to **REBUT AND CORRECT** information known to have been previously transmitted by the party identified hereon as "PAYER" which erroneously reported certain receipts by "Recipient" of amounts allegedly subject to income tax.

Said erroneous amounts were payment for work not qualifying as a "trade or business", and did not result from exercise of any federal privileges, and therefore are not "gains, profit or income" within meaning of relevant law and are not subject to "income" tax and are not required to be reported, and are hereon corrected.

Under penalty of perjury, I declare that I have examined this statement and substitute corrected Form 1099-MISC, and to the best of my knowledge and belief, it is true, correct, and complete.

Myrna Marin  Date 1-9-2023

**CORRECTED (if checked)**

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <div style="text-align: center;">. Inc.</div> Los Angeles CA		1 Rents \$ 0	12 Royalties \$	OMB No. 1545-0115  <b>2021</b> <b>Miscellaneous</b> <b>Information</b>  Form 1099-MISC Copy  To be filed w/ recipient's state income tax return when required
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical & health care payments \$	
PAYER'S TIN: 4      RECIPIENT'S TIN:		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
RECIPIENT'S name and address Myrna Marin  Los Angeles CA		9 Crop insurance proceeds \$	10 Gross proceeds paid to an auctioneer \$	
Account number (see instructions)		11 Fish purchased for resale \$	12 Section 409A deferrals \$	
		13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$	
		15 State tax withheld \$	16 State/Payer's state no. CA	
			17 State income \$	

Form 1099-MISC DDA, [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC), Department of the Treasury - Internal Revenue Service

**SUBSTITUTE CORRECTED FORM 1099-MISC**  
**STATEMENT**

I, the party identified hereon as the "RECIPIENT", do hereby submit this Form 1099-MISC to **REBUT AND CORRECT** information known to have been previously transmitted by the party identified hereon as "PAYER" which erroneously reported certain receipts by "Recipient" of amounts allegedly subject to income tax.

Said erroneous amounts were payment for work not qualifying as a "trade or business", and did not result from exercise of any federal privileges, and therefore are not "gains, profit or income" within meaning of relevant law and are not subject to "Income" tax and are not required to be reported, and are hereon corrected.

Under penalty of perjury, I declare that I have examined this statement and substitute corrected Form 1099-MISC, and to the best of my knowledge and belief, it is true, correct, and complete.

Myrna Marin



Date 1-9-2023

TAXABLE YEAR

2021

**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 original or amended Forms 640, 540 2EZ, or 540NR.

1 Your first name, middle initial, and last name

Myrna Marin

2 Your SSN or (ITIN)

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

Los Angeles, CA

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

Vanguard Fiduciary Trust Company, P.O.BOX 982901 EL Paso, TX 79998-2901

6 Federal employer identification number (if known)	7a State income tax withheld	7b Name of state	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.	9 State Disability Insurance withheld
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Dependent care benefits	11 Nonqualified plans	12 Gross distribution - Qualified plan distributions (IRA, pension, profit-sharing, etc.)	15 Other	
13 Taxable amount - Qualified plan distributions (IRA, pension, profit-sharing, etc.)		14 Capital gain (included in Box 13)	75,348	

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.

The amount on line 15 is from earnings in private sector and is not "wages" as defined in IRC section 3401(a), 3121 and o/r

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, the amount line 15 does not involve the exercise or activity of federal privilege, I hereby dispute as being taxable

Sign Here

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 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.

8341213

FTB 3525 2021