

Greetings,

Enclosed is my 540 California resident income tax return. Please note that I have enclosed an attached Form 3525 Substitute for Form W-2 Wage and Tax Statement and a copy of Form 1099-K that has been corrected.

I am submitting these forms to rebut the characterization of non-taxable payments, made to me, as reportable "wages" and "income" defined under Internal Revenue Code 3121 (a), 3401 (a) and others.

I look forward to a full and complete refund of the overpayment shown on my 2018 Form 540.

Sincerely,

Piotr [REDACTED]

[REDACTED]
Stephanie [REDACTED]
[REDACTED]

2018 California Resident Income Tax Return

540

APE

DO NOT ATTACH FEDERAL RETURN

18

PIOTR
STEPHANIE

CA

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

- 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 = ● \$

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: [REDACTED]

Your SSN or ITIN: [REDACTED]

12 State wages from your Form(s) W-2, box 16. ● 12 [] 0.00

13 Enter federal adjusted gross income from Form 1040, line 7. ● 13 [] 0.00

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 [] 0.00

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 [] 0.00

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 [] 8802.00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 [] 0.00

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803 ● 31 [] 0.00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$194,504, see instructions ● 32 [] 236.00

33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 [] 0.00

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

35 Add line 33 and line 34 ● 35 [] 0.00

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

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 [] 0.00

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 [] 0.00

Your name: [REDACTED]

Your SSN or ITIN: [REDACTED]

71	California income tax withheld. See instructions	● 71	434	.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 VPMI) 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	434	.00

91 Use Tax. Do not leave blank. See instructions ● 91 [0] .00

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	434	.00
93	Use Tax balance. 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	434	.00
95	Amount of line 94 you want applied to your 2019 estimated tax	● 95		.00
96	Overpaid tax available this year. Subtract line 95 from line 94	● 96	434	.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97		.00

Contributions

	Code	Amount
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:

Your SSN or ITIN:

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
110 Add code 400 through code 443. This is your total contribution	● 110	<input type="text"/> .00

Your name: [Redacted]

Your SSN or ITIN: [Redacted]

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 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 [] 4 3 4 .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 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 [Redacted] Date 4-15-2019 Spouse's/RDP's signature (if a joint tax return, both must sign) [Redacted]

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. [Redacted] ● Preferred phone number [Redacted]

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

Firm's name (or yours, if self-employed) SELF PREPARED ● PTIN [Redacted]

Firm's address [Redacted] ● Firm's FEIN [Redacted]

Do you want to allow another person to discuss this tax return with us? See instructions. . . ● Yes ● No

Print Third Party Designee's Name [Redacted] Telephone Number [Redacted]

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 original or amended Forms 540, 540 2EZ, or 540NR (Long or Short).

1 Your first name, middle initial, and last name Stephanie [REDACTED]	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 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
[REDACTED] CA [REDACTED]

6 Federal employer identification number (if known) <input checked="" type="radio"/> [REDACTED]	7 State income tax withheld (include the name of the state) <input checked="" type="radio"/> 433.80	8 Wages, tips, or other compensation before deductions for taxes, insurance, etc. <input checked="" type="radio"/> 0.00	9 State Disability Insurance withheld <input 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.
Party identified on line 5 as "payer" provided a W-2 which erroneously alleged payments of IRC sections 3121(a) and 3401(a) transactions, which are hereby disputed by the correction on line 8. I deny that said "payer" and I had any IRC section 3121 or 3401 transactions in 2018.

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/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 statement and, to the best of my knowledge and belief, it is true, correct, and complete.	
Your signature	[REDACTED]	Date 4/15/2019

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, 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.

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.

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. [REDACTED]		FILER'S TIN [REDACTED]	OMB No. 1545-2205		
		PAYEE'S TIN [REDACTED]	2018 Form 1099-K		
		1a Gross amount of payment card/third party network transactions \$ 0.00			
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		1b Card Not Present transactions \$ 0.00	2 Merchant category code	Copy B For Payee This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.	
Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>		3 Number of payment transactions 0	4 Federal income tax withheld \$ 0.00		
PAYEE'S name— RECIPIENT'S name PIOTR [REDACTED] Street address (including apt. no.) [REDACTED] City or town, state or province, country, and ZIP or foreign postal code [REDACTED] CA [REDACTED]		5a January \$ 0.00	5b February \$ 0.00		
		5c March \$ 0.00	5d April \$ 0.00		
PSE'S name and telephone number		5e May \$ 0.00	5f June \$ 0.00		
		5g July \$ 0.00	5h August \$ 0.00		
Account number (see instructions)		5i September \$ 0.00	5j October \$ 0.00		
		5k November \$ 0.00	5l December \$ 0.00		
		6 State	7 State identification no.		8 State income tax withheld \$ \$

Form **1099-K**

(Keep for your records)

www.irs.gov/Form1099K

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-K is submitted to rebut a document known to have been submitted by the party identified above as "FILER" which erroneously alleges a payment to the party identified above as the "RECIPIENT" of "gains, profit or income" made in the course of a "trade or business".

Under penalty 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.

[REDACTED]

4-15-2019
date