



Notice Date:

Head of Household Audit Demand

Account:

Tax Year:

Respond By:

This is a demand for information.

Beginning with the 2015 tax year, all taxpayers who file using the head of household (HOH) filing status must submit a completed FTB 3532, *Head of Household Filing Status Schedule*, with their tax return.

You did not include a completed FTB 3532, *Head of Household Filing Status Schedule*, for the 2015 tax year.

You must complete the enclosed Head of Household Information Request by the **respond by** date shown above, or we will take the following actions:

- **Deny your HOH filing status.**
- **Assess additional tax.**
- **Impose a Failure to Furnish Information penalty of 25 percent of the additional tax.**

If you determine that you do not qualify for the HOH filing status, mark the **I do not qualify for head of household** box at the top of the HOH Information Request.

Choose one of the following methods to return the HOH Information Request:

- Go to **ftb.ca.gov** and log in to **MyFTB** to upload the HOH Information Request. Be prepared to provide the account number (FTB ID) located at the top of this letter or your social security number (SSN).
- Mail the HOH Information Request to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-5340

Go to **ftb.ca.gov** and search for:

- **1540** to view FTB Pub. 1540, *California Head of Household Filing Status*.
- **HOH** to get additional information or instructions about the HOH filing status.

Enclosures - FTB 1015C, *Audit, Contact, and Privacy Notices*.

Connect With Us

Web: ftb.ca.gov

Phone: 800.852.5711 | 7 a.m. to 5 p.m. weekdays, except state holidays
916.845.6500 | from outside the United States

TTY/TDD: 800.822.6268 | for persons with hearing or speech impairments

Head of Household Requirements and Instructions

The law allowing this filing status has very specific requirements that you must meet. Refer to FTB Pub. 1540, *California Head of Household Filing Status*, for more information. We use the term RDP for both a registered domestic partner and a registered domestic partnership. You must meet all of the following requirements:

- On the last day of the year, you must be either:
 - Unmarried and not in an RDP.
 - If married/RDP, you must meet the requirements to be considered unmarried or considered not in an RDP.
- You must have a qualifying person to entitle you to claim the HOH filing status and the person must meet the requirements to be either a qualifying child or a qualifying relative. In addition, the gross income test must be met.
- You must have paid more than one-half the cost of keeping up a home during the tax year.
- You and your qualifying person must have lived together in your home for more than half the tax year.
- You must provide more than half the cost of a qualifying person's total support.
- Your qualifying person must have been a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

Head of Household Information Request Instructions

Marital/RDP status - if:

- You were not legally married or in an RDP **at any time** during 2015, select **(1) a**.
- You are a widow or widower (your spouse/RDP died before January 1, 2015), select **(1) b**.
- You received a final decree of annulment of your marriage or RDP and you did not marry or enter into an RDP after the annulment, select **(1) c**.
- You received a final decree of divorce or final decree of legal separation by December 31, 2015, select **(1) d**.
- You received a final decree of dissolution of RDP or filed a Notice of Termination of Domestic Partnership with the California Secretary of State and the six-month waiting period for the notice to become final passed, select **(1) d**.
- You were married or in an RDP as of December 31, 2015, but were ending your relationship and lived apart from your spouse/RDP at all times during 2015, select **(1) e**.
- You were married or in an RDP as of December 31, 2015, but were ending your relationship and lived with your spouse/RDP during 2015, select **(1) f**. List the beginning and ending dates for each period that you lived with your spouse/RDP during 2015.

Qualifying Person for Head of Household

- Birth child, stepchild, or legally adopted child, select **(2) a**. You must be unmarried or if married you must qualify to be considered unmarried. If in an RDP, you must qualify to be considered not in an RDP.
- Grandchild, nephew, niece, brother, sister, half brother, half sister, stepbrother, stepsister or a descendant of such an individual, select **(2) b**. You must be unmarried and not in an RDP. You cannot choose this selection if you were married or in an RDP at any time during 2015.
- Eligible foster child, select **(2) c**. To qualify as an eligible foster child, a child must be placed with you by an authorized placement agency or by a judgement, decree, or other order of a court of competent jurisdiction. You must be unmarried or if married you must qualify to be considered unmarried. If you are in an RDP, you must qualify to be considered not in an RDP.
- Parent or stepparent, select **(2) d**. Your parent or stepparent does not need to live with you in order to claim them as your qualifying person. However, you must pay more than half the cost of keeping up the home in which your parent/stepparent lived for the entire tax year. You cannot choose this selection if you were married or in an RDP at any time during 2015.
- Grandparent, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt, select **(2) e**. You must be unmarried and not in an RDP. You cannot choose this selection if you were married or in an RDP at any time during 2015.

A qualifying person does not include nonrelatives, such as a friend or fiancé.

Qualifying Person's Gross Income

For HOH purposes, gross income only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

Qualifying Person's Temporary Absences

When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home (for example, illness, education, business, vacation, military service, and in some circumstances, incarceration).



Head of Household Information Request

Account: _____

Tax Year: _____

Respond By: _____

Provide the following information for tax year 2015. See Head of Household Requirements and Instructions for assistance.

I do not qualify for head of household

1. Mark one box below to identify your marital status.

- a Not legally married/RDP during 2015
- b Widow/widower (my spouse/RDP died before 01/01/2015)
- c Marriage/RDP was annulled
- d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2015
- e Legally married/RDP and did not live with spouse/RDP during 2015
- f Legally married/RDP and lived with spouse/RDP during 2015. List the beginning and ending dates for each period when you lived together:

From: ___/___/___ To: ___/___/___

From: ___/___/___ To: ___/___/___

2. Mark one box below to identify the relationship of the person that qualifies you for the head of household filing status.

- a Son, daughter, stepson, or stepdaughter
- b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece
- c Eligible foster child
- d Father, mother, stepfather, or stepmother
- e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt

3. Information about your qualifying person.

First Name	Last Name	SSN
		Date of Birth (MM/DD/YYYY)

4. Enter qualifying person's gross income in 2015 _____

5. Number of days your qualifying person lived with you during 2015 _____

I declare under penalty of perjury that the above statements are true and correct to the best of my knowledge and belief.

Signature X	Date
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Audit, Contact, and Privacy Notices

Franchise Tax Board Audit and Contact Notice

What you can expect from our audit or contact:

- Courteous treatment by our employees.
- Clear and concise information requests.
- Confidential treatment of any personal and financial information that you provide to us.
- Completion of the audit process within a reasonable amount of time.

We will notify you in writing when we conclude this process. At that time, one of the following determinations will apply to your case:

- We accepted your return as filed.
- You owe additional tax.
- You overpaid your tax and are entitled to a refund.
- We have not changed your tax amount; however, you may be entitled to a refund if you correctly recomputed your tax and file a claim for refund before the statute of limitations expires.

What we expect from you:

- Respond to our requests promptly and completely. If you fail to do so, the law allows us to adjust your tax return and assess penalties for not furnishing the information we requested.
- You may represent yourself or have someone else represent you. You may designate a representative by completing an FTB 3520, *Power of Attorney Declaration*. Your rights are fully explained in FTB 4058, *California Taxpayers' Bill of Rights*.

If we propose any changes to your return, it is important that you understand the reason for the change. Contact the employee assigned to your case if you have any questions. The telephone number is in the letter we sent with this notice.

To request forms:

- Go to ftb.ca.gov.
- Call us at 800.338.0505.
- Write to us at:

TAX FORMS REQUEST UNIT MS D120
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/TDD 800.822.6268.

Franchise Tax Board Privacy Notice

The privacy of your income tax information is of the utmost importance to us.

Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

Your Responsibilities

If you meet certain requirements, you must file a tax return on the forms we prescribe. When you file the tax return and related documents, you must include your social security number for identification and tax return processing (Revenue and Taxation Code Sections 18501, 18621, and 18624).

Reasons for Information Requests

We ask for tax return information so that we can administer the tax laws fairly and correctly. We may request additional information to validate tax return information and/or resolve audit or collection issues. You must furnish all requested information, unless indicated as "optional."

Consequences of Noncompliance

We charge penalties and interest if you:

- Meet income requirements but do not file a tax return.
- Do not provide the information we require and request.
- Provide fraudulent information.

We may pursue criminal prosecution. We may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any tax refund.

Information Disclosure

We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

Responsibility for the Records

The director of the Processing Services Bureau maintains Franchise Tax Board's records. You can obtain information about your records by:

Telephone: 800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

Mail: DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468