CHECKLIST FOR A TROUBLE-FREE TAX RETURN

For trouble-free processing of your client's California scannable or e-filed return, we suggest you incorporate the following items into your normal processing procedures.

e-file	Scannable	
		Is the client's name, address, and Social Security number correct?
		If the client had an estimated tax or balance due payment of more than \$20,000, or a tax liability of more than \$80,000 for the first time in the 2018 taxable year, did you advise the client of the mandatory EFT payment requirement?
		Ask the client if he or she would like to pay electronically or schedule quarterly payments electronically.
		If using a different filing status from federal, is the box checked? (Note: Different filing statuses may be used only in very limited circumstances)
		If claiming the Child and Dependent Care Expenses Credit on Form FTB 3506, did you enter the child's year of birth and the child care provider's address, telephone number, and Social Security number?
		If the client is using the head of household filing status, have you verified that the client qualifies for 2018, and that the Form 3532, Head of Household Filing Status Schedule is completed?
		Is the Direct Deposit of Refund bank account information correct? The routing number must have nine digits (starting with 01-12 or 21-32), and verify the account number. (See FTB Publication 1095D)
		Did you verify estimated payments claimed? (You can do this using MyFTB.)
		Is your client entitled to a refund of excess SDI? Did the taxpayer (or spouse) work for more than one California employer in 2018 and have more than \$114,967 in income?
		If claiming a credit for withholding on real property, did the escrow company use the taxpayer's correct Social Security number?
		Have you included withholding from K-1s, real estate withholding, back-up withholding and nonresident withholding?
		Is the third-party designee box checked? Checking this box allows a preparer to discuss with the FTB information needed to process the return, inquire about the status of a refund or payments made, and respond to FTB notices about math errors, offsets and return preparation.
		Is the client's address properly designated as a new address or the same address?
		(continued)

Checklist for a Trouble-Free Tax Return (continued)			
e-file	Scannable		
		If the client has a private mailbox, enter PMB next to the box number (e.g., 1200 Hollow Way, PMB 123).	
		Mailing envelopes to the FTB should be white and use sans serif fonts, and contain the correct address including ZIP + 4 extension.	
		Is the federal return attached? Do not attach a federal return unless the client is filing Form 540 with any federal schedules other than Schedule A or Schedule B, Long or Short Form 540NR, or a return for an RDP couple. Note: For e-file, your software should transmit the federal return, when it is required, with the state return.	
		Do not staple anything to the scannable forms, including the check or W-2s, and do not staple page 1 to the rest of the return.	
		Is Schedule W-2, Wage and Withholding Summary, attached directly behind Side 5 of the return? If your software does not populate Schedule W-2, include the "state" copy of federal Form(s) W-2, W-2G, and any Form(s) 592-B, 593, and federal Form(s) 1099 showing California tax withheld to it.	
		Did you sign the return as preparer and enter your PTIN? Remember, you and your clients only need to sign the California return itself. You do not need to sign copies of any attached federal returns or other forms or schedules requesting signatures.	
		If a Form FTB 5805 is required, did you check the box indicating it is attached, and is it attached to the back of the return?	
		Is the mailing envelope addressed to the correct FTB address?	
		Did you give your client the option to include use tax paid on the return (unless the client is a qualified purchaser)?	
		If filing a joint RDP return, is the California RDP Adjustments Worksheet attached or are copies of the federal single returns attached?	
		For taxpayers who filed Form 8938, is a copy of the form attached to the California return?	
		For any credits, be certain to include the appropriate form(s). For example, when filing a return that claims the Other State Tax Credit, be certain to include a Schedule S for each state.	

■ Website

To download a copy of this checklist, go to: www.caltax.com/spidellweb/public/editorial/troublefree.pdf