



➤ **TOP 10**  
➤ **Personal Income Tax Errors**  
That Delay Return Processing – 2014

Category	Error	Solution
■ <b>Income</b>	Incorrect adjusted gross income amount (Rank 5/10)	Check adjusted gross income amount on Line 17 of Form 540, <i>Personal Income Tax Return</i> , or Form 540NR, <i>Nonresident or Part-Year Resident Income Tax Return</i> , to ensure you computed the amount correctly.
	Incorrect standard or itemized deduction amount (Rank 2/10)	See Line 18 of Form 540 or Form 540NR for correct standard deduction amount. See instructions and worksheet for correct itemized deduction amount.
■ <b>Deductions</b>	Itemized deduction is less than standard deduction (Rank 7/10)	Check Line 18 of Form 540 or Form 540NR.
	Incorrect total tax amount computed (Rank 3/10)	Check total tax amount on Line 21 of Form 540 2EZ, <i>Personal Income Tax Return</i> , Line 64 of Form 540, or Line 74 of Form 540NR to ensure you computed the amount correctly. Check any affected schedule to ensure you correctly transferred the amount over.
■ <b>Tax</b>	Estimated tax payment amount claimed does not match our records (Rank 1/10)	Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and log into <b>MyFTB</b> account to verify estimated tax payments. Check personal tax records for estimated tax payments made to us. Also, check Line 92 on last year's (2014) Form 540 or Line 102 of Form 540NR (long form) to verify amount requested to be applied to this year's estimated tax is correct. Corrections made to last year's state tax return can affect total amount paid for this year.
	Real estate withholding amount does not match our records (Rank 4/10)	Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and log into <b>MyFTB</b> account to verify withheld amount. Check Forms 592-B and 593. See instructions for Line 73 of Form 540 or Line 83 for Form 540NR.
■ <b>Payments and Credits</b>	Withholding amount claimed is different than total amount shown on Form W-2 or other wage document attached to return (Rank 6/10)	Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and log into <b>MyFTB</b> account to verify withheld amount. See instructions for Line 71 of Form 540 or Line 81 of Form 540NR. Confirm only California income tax withheld is claimed. Attach appropriate documents to support amount claimed.
	Child and Dependent Care Expenses Credit does not match amount claimed on original return. (Rank 8/10)	Check form 3506. See instructions for Line 40 of Form 540, or Line 50 of Form 540NR.
	Estimated tax payment transfer amount greater than amount available. (Rank 9/10)	Check prior year return or go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and log in to <b>MyFTB</b> account to see estimated tax balances.
	Original refund amount does not match amount shown on amended return (Rank 10/10)	Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and log into <b>MyFTB</b> account to check tax return records. Check original refund amount on Line 115 of Form 540 or Line 125 of Form 540NR to put on amended return.
■ <b>Amended Return</b>		

### Internet and Telephone Assistance

Website: [ftb.ca.gov](http://ftb.ca.gov)  
 Telephone: 800.852.5711 from within the United States  
 916.845.6500 from outside the United States  
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments