

THE PROFESSIONAL TAX GROUP

January 1, 2016

Dear Friends,

As you know, tax identity theft is a growing problem. I have enclosed an information sheet from the Internal Revenue Service regarding phone call scams. If you have questions, call me.

Please check your records carefully for both income and deductions. **Prior to our appointment, please gather all the information so that working together we can minimize your taxes.**

Please call me if you lost your home or other real estate property during 2015 due to foreclosure, "short sales", abandonment, or deed in lieu of foreclosure. You could be taxed on the amount of the loan forgiven by the lender. The tax law is very complex. I'll need detailed information to minimize the taxes. Gather every bit of information you received from the lender including Forms 1099-A and 1099-C.

If you have investments, you will receive a new **Form 1099-B** from your investment broker. Bring all the year-end information you receive. **Look for the Statement of Realized Gain and Loss.**

You are required to report your **"worldwide income"**. **Do you have any assets in a foreign country?** If yes, bring all the information you received on your **foreign bank accounts, trust, or other financial assets.**

Maintaining your trust and confidence is our highest priority. We want you to understand that we protect your privacy when we collect information about you. Watch your mail in January for special envelopes marked **"IMPORTANT INCOME TAX INFORMATION ENCLOSED"**. Review them to be sure your **name and social security numbers** are listed correctly.

Everyone will be receiving a new form from your **Health Insurance provider**. It will be a **1095 A, B, or C**. You must bring that form to your appointment. It will have the information we will need to complete your **Obamacare report**. I have enclosed an informational sheet on the Obamacare requirements.

Important: If you are **contemplating selling your home, rental, or business**, please call me before you sell. With careful tax planning, I may be able to save you thousands of tax dollars.

THE PROFESSIONAL TAX GROUP

CHECKLIST OF ITEMS TO BRING WITH YOU TO OUR TAX MEETING:

1. When you make your appointment, please note it here to serve as a reminder. _____
2. **If you are a new client**, please bring in your previous three years tax returns.
3. Please bring **all** copies of your W-2's, plus the last couple of paycheck stubs. We may find valuable deductions.
4. All **Form 1099** Statements showing interest and dividends earned.
5. **Unemployment Compensation Statement.**
6. **Form 1099-G** Statement showing the State refund you received.
7. **Form SSA-1099** Statement from the Social Security Administration.
8. **All information** you received with your partnership K-1's.
9. If you paid estimated tax payments, **bring the canceled checks.** We need the **exact dates** and **amounts of all payments.**
10. If you have **purchased, sold, or refinanced any real estate**, please bring the **Final Settlement Closing Statement, the Form 1099-S** and all the related paperwork with you for us to review.
11. **Form 1099-B and 1099-D - Purchase & Sales Vouchers** of stock transactions and mutual fund dividends statements.
12. **Form 1098** Mortgage Company Statement showing interest.
13. Child Care expenses - In order to qualify for the dependent care credit, you must provide the **name, address, identification number, and phone number** of the person whom you paid to provide the dependent care service. **The FTB is calling providers to verify the deduction.**
14. **Form W2G** Statement showing your gambling winnings and your records of all your winnings and losses.
15. **Form 1098-T** showing tuition paid. Plus cost of all classroom supplies.

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2015 TAX REMINDERS

- REMINDER #1. **We need the legal names and birth dates** for the taxpayer, spouse and all dependents. If you are in doubt, bring in the social security cards and we will make sure the name and social security number is correct. **The IRS is comparing ALL names to their social security numbers. The IRS is holding up refunds for incorrect numbers.** Call your Social Security office at **1-800-772-1213** for information regarding social security numbers.
- REMINDER #2. **Very Important!** You should receive **Form 1099** for every bank or brokerage account you have for interest, dividends, or redeemed savings bonds. Verify them closely. Be sure your **name, social security number, and the amounts are correct.** We want to **eliminate** any inquiry letters from the IRS.
- REMINDER #3. **The IRS has been reviewing Form 1098.** That's the form that the mortgage company or bank will send you reporting the interest you paid on your mortgage. We will need to review this form with you for the **correct name and social security number.** Please bring it with you at the time of our meeting.
- REMINDER #4. **Important!** Be aware that at age 70 ½, it is mandatory that you start withdrawing from your IRA accounts. **A certain percentage must be withdrawn.** There is a 50% PENALTY if sufficient funds are not withdrawn. There is a **tax table** for the **minimum required distribution** from your IRA at age 70 ½. Please ask us for your copy.
- REMINDER #5. **All Gaming winnings are taxable income,** even if you don't receive a W-2-G. Keep a record of all your winnings and losses **on a daily basis, as per IRS Chief Counsel's advice.**
- REMINDER #6. **If you started a business in 2015,** we have developed a checklist that can be very beneficial. If you have an **established business, rental properties, or professional expenses,** we have special worksheets that will help you gather the information needed to file your return. **If you paid \$600 or more** to anyone regarding your business during 2015, you will need to file **Form 1099-MISC.**

PLEASE CALL EARLY AND MAKE YOUR APPOINTMENT. IF YOU NEED TO CANCEL OR RESCHEDULE YOUR APPOINTMENT, PLEASE CALL AS SOON AS POSSIBLE.

I WANT TO THANK YOU FOR GIVING ME THE OPPORTUNITY TO SERVE YOU.

THE PROFESSIONAL TAX GROUP

2015 TAX CHANGES

1. Deductible Mileage Rates:
 - a. Business miles: for 2015: **54 cents for each business mile.**
 - b. Charitable services: **14 cents** per mile.
 - c. Medical and Moving: **19 cents** per mile.
2. The **American Opportunity Tuition Credit** is still available. You will need to bring **Form 1098-T** for tuition paid and a **Statement of Account Summary** from the college or university plus receipts for books, supplies, and equipment needed before allowing education deductions and credits. If you need a copy of the form, go to www.1098-T.com.
3. On a **non-deductible Roth IRA**, all earnings are tax free if no withdrawal is made until the latter of 5 years or after you turn 59 ½. The contribution for both the **traditional IRA and Roth IRA** is \$5,500 (\$6,500 if you are 50 or older at the end of 2015).
4. If you have a **Student Loan**, bring in your **Form 1098-E** reporting the interest you paid.
5. **California requires you to pay use (sales) tax on any item purchased over the Internet or by mail order from out-of-state retailers.** If you did make such purchases and did not pay sales tax, let me know. You can pay the use tax with your income tax return.
6. **Cash Contributions:** In 2015, no out-of-pocket deductions will be allowed. You must have a **written receipt or cancelled check** to claim the deduction.
7. If you moved more than **50 miles due to changing your job location**, bring expenses. You can deduct the costs of moving household goods, personal effects, traveling expenses for one trip, and storage for 30 days.
8. **Job Hunting Expenses:** Expenses of looking for a **new job in your present line of work** are deductible, even if a new job is not found. Expenses include mileage, printing and mailing resumes, and long distance phone calls.

DEDUCTIONS CLAIMED

MEDICAL EXPENSES to whom paid

Health, Accident, Insurance Premium..... \$ _____
 Medicare Premium (W/H from Soc. Sec.)... \$ _____
 Drugs and Medicines \$ _____
 Long Term Care INS Prem \$ _____
 Dr. \$ _____
 Dr. \$ _____
 Dr. \$ _____
 Dr. \$ _____
 Dr. \$ _____
 Dr. \$ _____
 Dentist \$ _____
 Dentist \$ _____
 Hospital \$ _____
 Laboratory/X-Rays..... \$ _____
 Travel Necessary To Get Medical Care \$ _____ Miles
 Parking/Taxi/Bus/Air Fare \$ _____
 Ambulance..... \$ _____
 Glasses/Eye Exams \$ _____
 Hearing Aid/Batteries \$ _____
 Prosthetic Appliance..... \$ _____
 Sick Room Supplies & Appliances \$ _____
 In Home Attendant or
 Nursing Service..... \$ _____
 Lodging for Medical Care..... \$ _____
 Insurance Reimbursements (For Amounts
 Listed Above) \$ _____

TAXES

State Income Tax-Prior Year Returns..... \$ _____
 State Current Year Estimate (From
 Page 1) \$ _____
 State From W-2's..... \$ _____
 Real Estate Tax \$ _____
 S.D.I. Withheld..... \$ _____
 Personal Property Tax..... \$ _____
 Auto License (Less Reg. Fee) \$ _____
 Others..... \$ _____
 Sales Tax on Auto Purchase..... \$ _____

INTEREST to whom paid

Home Mortgage Interest and Points (Attach copies
 of Form 1098) \$ _____
 Home Mortgage Interest. Not on Form 1098 \$ _____
 Mortgage Int. Paid to Individual (List Name, Address
 & Identifying Number) \$ _____
 Refinance? Bring Settlement Sheet..... \$ _____
 Points Paid on Mortgage Loan (Not on
 Form 1098) \$ _____
 Other Mortgage Interest..... \$ _____
 Investment Interest..... \$ _____

CONTRIBUTIONS to whom paid

Churches \$ _____
 Community Chest/United Crusade \$ _____
 Red Cross..... \$ _____
 Xmas and Easter Seals..... \$ _____
 Heart Fund/Cancer Fund..... \$ _____
 Payroll Deductions..... \$ _____
 Scouts..... \$ _____
 Hurricane Relief Contributions..... \$ _____
 Contributions, Non-receipted—Church..... \$ _____
 Other..... \$ _____
NON CASH CONTRIBUTIONS
 Salvation Army/Goodwill Industries \$ _____
 Other..... \$ _____
 Miles Driven For Charity Miles
 (Any gift of \$250 or more requires documentation from charity)

CASUALTY

Total Casualty Loss (Attach Documentation) \$ _____
 (Examples: Theft, Earthquake, Fire, Flood)

MISCELLANEOUS

Auto Expenses..... \$ _____
 Business Miles Miles
 Commuting Miles Miles
 Other Miles..... Miles } Bring
 Mileage
 Log
 Business Meals and Entertainment..... \$ _____
 Employment Agency Fees \$ _____
 Income Tax Preparation \$ _____
 IRA or Keogh Plan Fees \$ _____
 Job Education Expenses \$ _____
 Job Hunting Expenses \$ _____
 Legal (For Protection of
 Taxable Income) \$ _____
 Mutual Fund Fees \$ _____
 Safe Deposit Box Fees \$ _____
 Safety Equipment \$ _____
 Small Tools (Estimated Life 1 Yr. or Less) .. \$ _____
 Subscriptions (Trade Journals) \$ _____
 Business Phone, Fax and Pager Expenses .. \$ _____
 Business Travel (Excluding Meals
 and Entertainment)..... \$ _____
 Uniforms (Not General Wear) - Cost..... \$ _____
 Uniforms, Laundry & Cleaning \$ _____
 Union Dues & Professional Dues \$ _____
 Others..... \$ _____

ADJUSTMENTS TO INCOME

Alimony (Paid To) \$ _____
 Social Security Number..... \$ _____
 Moving Expenses (Work Related) \$ _____
 Health Savings Account (HSA) deduction \$ _____
 Student Loan Interest Paid \$ _____
 Qualified Teaching Expenses \$ _____

TAX CREDITS

Electric Auto Credit..... \$ _____
 Child Care (No. of Children) \$ _____
 Other Credits (Attach Documentation)..... \$ _____

EXPLANATIONS:

Rent and Royalty Income and Expense
(Use a separate column for each property)

Description of Property			
Location of Property			
Ownership			

If property was acquired during the year, submit escrow statements and latest property tax bill.

Amount of rent/royalty			
------------------------	--	--	--

Expenses/Repairs:

Advertising			
Cleaning			
Commissions			
Insurance			
Legal and Accounting			
Management Fees			
Mortgage Interest			
Other Interest			
Repairs			
Supplies			
Taxes - Property			
License - Permit			
Utilities			
Homeowners Asssoc			
Carpentry			
Electrical			
Gardening			
Painting			
Plumbing			
Pest Control			
Trash Removal			
Traveling Mileage			
Chimney Sweep			

Additions:

Date of Improvements			
Cost			
Useful Life			

SUCCESSOR TRUSTEE CHECKLIST

TASK	ADVISOR	DATE COMPLETED
Arrange Funeral Service	Clergy/Funeral Director	
Read Personal Letter of Direction	Attorney	
Contact Clergy	Clergyman	
Obtain certified copies of Death Certificate	Doctor/County Clerk/Funeral Director	
Read Will/Trust	Attorney of Trustee	
Submit Life Insurance Claims	Agent/Insurance Company	
Submit Claim to Social Security	Contact Local SS Office	
Submit Claim for Retirement Survivor Beneficiary	Pension Plan/Human Resource Mgr.	
Transfer or Close Bank Accounts	Bank Representative	
Transfer Stock, Bonds, Mutual Funds	Broker/Financial Planner	
Transfer IRA, 401(K), 403(b) Plans	Plan Administrator/Financial Planner	
Apply for various Insurance Refunds	Insurance Co.	
Transfer Title of Real Estate Deeds	Attorney/Trustee/County Recorder	
Transfer Title of Vehicles	Attorney/Trustee/DMV	
Transfer Title/Safety Deposit Box	Attorney/Trustee Bank Officer	
Distribute Personal Property	Trustee/Attorney	
Cancel Drivers License	DMV	
Cancel/Change Credit Cards	Bank/Issuers	
File/Pay Income Taxes	CPA/Accountant/Trustee	
File/Pay Estate Taxes	Trustee/CPA/Accountant	
Pay Professional Advisors	Trustee/CPA/Accountant	
Conference with Personal Advisors	Collective	

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**► Information about Form 4868 and its instructions is available at www.irs.gov/form4868.

OMB No. 1545-0074

2015

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using Direct Pay, the Electronic Federal Tax Payment System, or using a credit or debit card. See *How To Make a Payment*, on page 3.
2. You can file Form 4868 electronically by accessing IRS *e-file* using your home computer or by using a tax professional who uses *e-file*.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due.



**It's Convenient,
Safe, and Secure**

IRS *e-file* is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not mail in Form 4868 if you file electronically, unless you are making a payment with a check or money order (see page 3).

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to IRS.gov and click on *freefile*.

**Pay Electronically**

You **do not** need to file Form 4868 if you make a payment using our electronic payment options. Your extension will be automatically processed when you pay part or all of your estimated income tax electronically. You can pay online or by phone (see page 3).

**E-file Using Your Personal Computer
or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2014 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868* (see page 4).

**File a Paper Form 4868**

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

Note: If you are a fiscal year taxpayer, you must file a paper Form 4868.

General Instructions**Purpose of Form**

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined on page 2) and a U.S. citizen or resident) to file Form 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040-PR, or 1040-SS.

Gift and generation-skipping transfer (GST) tax return (Form 709). An extension of time to file your 2015 calendar year income tax return also extends the time to file Form 709 for 2015. However, it does not extend the time to pay any gift and GST tax you may owe for 2015. To make a payment of gift and GST tax, see Form 8892. If you do not pay the amount due by the regular due date for Form 709, you will owe interest and may also be charged penalties. If the donor died during 2015, see the instructions for Forms 709 and 8892.

Qualifying for the Extension

To get the extra time you must:

1. Properly estimate your 2015 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



Although you are not required to make a payment of the tax you estimate as due, Form 4868 does not extend the time to pay taxes. If you do not pay the amount due by the regular due date, you will owe interest. You may also be charged penalties. For more details, see Interest and Late Payment Penalty on page 2. Any remittance you make with your application for extension will be treated as a payment of tax.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied.

Do not file Form 4868 if you want the IRS to figure your tax or you are under a court order to file your return by the regular due date.

▼ DETACH HERE ▼

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

For calendar year 2015, or other tax year beginning

, 2015, ending

, 20

OMB No. 1545-0074

2015

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2015 . . . \$	
Address (see instructions)			5 Total 2015 payments . . .	
City, town, or post office			6 Balance due. Subtract line 5 from line 4 (see instructions) . . .	
State			7 Amount you are paying (see instructions) . . . ►	
ZIP Code			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . ► <input type="checkbox"/>	
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding . . . ► <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2015)

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► File a separate application for each return.

► Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

Print
or
Type

Name

Identifying number

Number, street, and room or suite no. (If P.O. box, see instructions.)

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
- If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐
- 5a The application is for calendar year 20____, or tax year beginning _____, 20____, and ending _____, 20____
- b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (see instructions-attach explanation)

6	Tentative total tax	6	
7	Total payments and credits (see instructions)	7	
8	Balance due. Subtract line 7 from line 6 (see instructions)	8	

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

► Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
- List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.
- **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature

Date

Title (if applicable)

Print Name

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date

Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to ftb.ca.gov and search for **mandatory epay**.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2012 return by April 15, 2013.
Note: Fiscal Year Filers, your return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2012.

When you file your 2012 return, you can **e-file** or **CalFile**. Go to ftb.ca.gov and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your return by October 15, 2013. If you owe tax, choose one of the following payment options:

- **Web Pay:** Individuals can make payments online using Web Pay for Individuals. After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. **Do not** mail form FTB 3519 to the FTB.

- **Credit Card:** Use your major credit card. Call 800.272.9829 or go to officialpayments.com, use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- **Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below, mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2013, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2013, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2013, you will incur a late filing penalty plus interest from the original due date of the return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2013, the deadline to file your return and pay the tax is June 17, 2013. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 16, 2013. To avoid any late-payment penalties, pay your tax liability by June 17, 2013. When filing your tax return, write "Outside the USA on April 15, 2013" at the top of your tax return in **RED INK**, or include it according to your software's instructions.

TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 64; or Long Form 540NR, line 74.	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding)	2a	00
b	California estimated tax payments and amount applied from your 2011 tax return (To check your estimated tax payments go to ftb.ca.gov and search for myftb account .)	2b	00
c	Other payments and credits, including any tax payments made with any previous form FTB 3519	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c.	3	00
4	Tax due. Is line 1 more than line 3? • No. Stop here. You have no tax due. Do not mail form FTB 3519. If you file your tax return by October 15, 2013 (fiscal year filer – see instructions), the automatic extension will apply. • Yes. Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, do not mail the form, go to ftb.ca.gov and search for web pay , and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to ftb.ca.gov and search for mandatory epay . For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the "Amount of payment." Make it payable to the "Franchise Tax Board," write your SSN or ITIN and "2012 FTB 3519" in the "For" section. Enclose, but do not staple it to the form and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.	4	00

Save the stamp – pay online with Web Pay!

✂ DETACH HERE ——— IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ——— DETACH HERE ✂

(Calendar year – File and Pay by April 15, 2013) (Fiscal year filers – see instructions)

TAXABLE YEAR CAUTION: You may be required to pay electronically. See instructions.

CALIFORNIA FORM

2012

Payment for Automatic Extension for Individuals

3519 (PIT)

For calendar year 2012 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.		
Your first name	Initial _____ Last name _____	Your SSN or ITIN _____
If joint payment, spouse's/RDP's first name	Initial _____ Last name _____	Spouse's/RDP's SSN or ITIN _____
Address (number and street, PO Box, or PMB no.) _____		Apt. no./Ste. no. _____
City _____	State _____	ZIP Code _____

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail this form } ▶

Amount of payment

_____, _____, _____ 00