

# CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY

## MEASURE E – SPECIAL PARCEL TAX INITIATIVE ORDINANCE

### LOW-INCOME SENIOR-OWNED PARCEL TAX EXEMPTION PROCEDURES AND GUIDELINES

#### APPEAL PROCESS

##### Appeal Applicants

- Appeal Forms must be submitted between October 1<sup>st</sup> and December 31<sup>st</sup>.
- \$13 Auditor-Controller administration processing fee is required in the form of a check or money order payable to the Consolidated Fire Protection District of Los Angeles County.
- Completed Appeal Form, supporting documents, and payment (check or money order) can be submitted by mail:

##### Mailing Address

Consolidated Fire Protection District of Los Angeles County  
Planning Division - Measure E  
1320 N. Eastern Avenue  
Los Angeles, CA 90063

- **First-Time Applicants** (Tax Year 2025-26 only)
  - \$13 administration fee is required
  - Required documentation includes:
    - Property Tax Bill
    - Proof of age
    - Proof of household income (include documents for all persons in household)
    - Proof of primary residence
    - Proof of ownership (if title is in trust, please provide trust documents)
    - Appeal Form
    - (redact driver's license number and social security numbers)
- **First-Time Applicants with Missing Information** (Tax Year 2025-26 only)
  - Applicants who submitted the Exemption Form and supporting documents on-time with missing or incomplete information can reapply during the appeal period.

- \$13 administration fee is required
- Required documentation includes:
  - Property Tax Bill
  - Proof of age
  - Proof of household income (include documents for all persons in household)
  - Proof of primary residence
  - Proof of ownership (if title is in trust, please provide trust documents)
  - Appeal Form
  - (redact driver's license number and social security numbers)
- **Parcel is Tax-Exempt**
  - \$13 administration fee is required
  - Required documentation includes:
    - Letter or documentation from Assessor's Office
    - Appeal Form
    - Property Tax Bill
- **Direct Assessment Calculated Incorrectly**
  - \$13 administration fee is required
  - Required documentation includes:
    - Letter or documentation from Assessor's Office
    - Appeal Form
    - Property Tax Bill

### **About Required Documents**

- **Property Tax Bill**
  - Provides the Assessor Identification Number (AIN)
  - Verifies ownership of property
  - Confirms the site address
  - See Appendix A for example
- **Proof of Age**
  - Owner of the parcel must be 62 years of age or older by June 30<sup>th</sup> of the current year.
  - Required documentation includes:
    - California Driver's License
    - California Identification Card

- Senior Identification Card
- Passport
- (redact identification numbers – only the date of birth, address, and name is required)

- See Appendix B for examples.

- **Proof of Household Income**

- Household income is determined by combining the total Adjusted Gross Income (AGI) of all individuals in the household who filed taxes, along with income from individuals who did not file taxes but receive Social Security benefits, disability benefits, pensions, annuities, or other sources of income. Low-income limits are defined by the California Department of Housing and Community Development and vary based on the total number of residents in the household.
- The following table includes income limits for Tax Year 2025-26:

Los Angeles County Low-Income Limit	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Household Income	\$77,700	\$88,800	\$99,900	\$110,950	\$119,850	\$128,750	\$137,600	\$146,500

2024 State Income Limits, California Code of Regulations, Title 25, Section 6932 (<http://www.hcd.ca.gov>)

- Required documentation for all persons in household:
  - State/Federal Tax Return (select the tax return with the lesser AGI)
  - Social Security Form SSA-1099
  - Other state or federal benefit documentation
  - (redact social security numbers)
- See Appendix C for examples of tax forms.

- **Proof of Primary Residence**

- Primary residence is commonly defined as the location where government-issued identification cards, utility bills, voter registration, or tax documents are mailed. For property owners using PO Boxes, documentation verifying the physical address of the parcel, and the name of the owner is required to confirm residency.
- The address on the Property Tax Bill must match the following acceptable proof:
  - Utility Bill
  - California Driver's License
  - California Identification Card
  - Senior Identification Card

- (redact identification numbers – only the date of birth, address, and name is required)
  - See Appendix B for examples.
- **Proof of Ownership**
  - Review the current Property Tax Bill to verify property ownership, the applicant's name must match the name stated on the Property Tax Bill.
  - If the name does not match on the Property Tax Bill, acceptable proof includes:
    - If property is held in a trust, provide documentation that verifies they are a trustee or a beneficiary.
    - Marriage certificate or legal name change document. (see Appendix D)

### **Not Affected by Measure E – Property will not receive direct assessment**

- **Vacant land**
  - Properties consisting solely of vacant land are not subject to Measure E. The direct assessment specifically applies to structural square footage; therefore, parcels without structures are exempt.
- **Out of County**
  - Properties located outside the jurisdiction of the Los Angeles County Fire Department are exempt from Measure E.
- **Disaster Relief**
  - Properties that received Disaster Relief due to a calamity or natural disaster such as wildfires are not subject to Measure E. The Measure E Direct Assessment will resume after the Assessor's Office changes the Disaster Relief status for the property.

## Appendix A

### Example Property Tax Bill Statement and Location of “LA CO FIRE DEPT” Charge

<b>2024</b>	<b>ANNUAL SECURED PROPERTY TAX BILL</b> CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY <b>SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025</b> ELIZABETH BUENROSTRO GINSBERG, TREASURER AND TAX COLLECTOR FOR ASSISTANCE, CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT <a href="http://propertytax.lacounty.gov">propertytax.lacounty.gov</a>	<b>2024</b>																																																																																								
ASSESSOR'S ID. NO. YR SEQ CK 0101-010-010 24 000 32																																																																																										
<b>PROPERTY IDENTIFICATION</b> ASSESSOR'S ID. NO. :  OWNER OF RECORD AS OF JANUARY 1, 2024 SAME AS BELOW  <b>MAILING ADDRESS</b>	<b>DETAIL OF TAXES DUE FOR</b> <table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">AGENCY</th> <th style="text-align: left;">AGENCY PHONE NO.</th> <th style="text-align: left;">RATE</th> <th style="text-align: right;">AMOUNT</th> </tr> <tr> <td>GENERAL TAX LEVY</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ALL AGENCIES</td> <td></td> <td style="text-align: right;">1.000000 \$</td> <td style="text-align: right;">975.53</td> </tr> <tr> <td colspan="4"> </td> </tr> <tr> <td>VOTED INDEBTEDNESS</td> <td></td> <td></td> <td></td> </tr> <tr> <td>METRO WATER DIST</td> <td></td> <td style="text-align: right;">.007000 \$</td> <td style="text-align: right;">6.83</td> </tr> <tr> <td>COMMNTY COLLEGE</td> <td></td> <td style="text-align: right;">.023341</td> <td style="text-align: right;">22.77</td> </tr> <tr> <td>UNIFIED SCHOOLS</td> <td></td> <td style="text-align: right;">.174711</td> <td style="text-align: right;">170.43</td> </tr> <tr> <td colspan="4"> </td> </tr> <tr> <td>DIRECT ASSESSMENTS</td> <td></td> <td></td> <td></td> </tr> <tr> <td>SAFE CLEAN WATER (833) 275-7297</td> <td></td> <td style="text-align: right;">\$</td> <td style="text-align: right;">116.89</td> </tr> <tr> <td>FLOOD CONTROL (626) 979-5498</td> <td></td> <td></td> <td style="text-align: right;">24.64</td> </tr> <tr> <td>CONSOLIDATED SEWER (626) 300-3340</td> <td></td> <td></td> <td style="text-align: right;">50.50</td> </tr> <tr> <td>PR RUBBISH ASSMT (562) 801-4027</td> <td></td> <td></td> <td style="text-align: right;">380.64</td> </tr> <tr> <td>LACO VECTR CNTRL (800) 273-5167</td> <td></td> <td></td> <td style="text-align: right;">18.97</td> </tr> <tr> <td>PICO RIVERA LGHT (866) 807-6864</td> <td></td> <td></td> <td style="text-align: right;">50.95</td> </tr> <tr> <td>CNTY SAN DIST 02 (562) 908-4288</td> <td></td> <td></td> <td style="text-align: right;">193.00</td> </tr> <tr> <td>MWD STANDBY #13 (866) 807-6864</td> <td></td> <td></td> <td style="text-align: right;">10.44</td> </tr> <tr> <td>TRAUMA/EMERG SRV (866) 587-2862</td> <td></td> <td></td> <td style="text-align: right;">61.30</td> </tr> <tr> <td>CB MWD STDBY CHG (800) 755-6864</td> <td></td> <td></td> <td style="text-align: right;">10.00</td> </tr> <tr> <td>RPOSD MEASURE A (833) 265-2600</td> <td></td> <td></td> <td style="text-align: right;">22.19</td> </tr> <tr style="background-color: yellow;"> <td>LA CO FIRE DEPT (213) 466-5596</td> <td></td> <td></td> <td style="text-align: right;">76.65</td> </tr> </table>	AGENCY	AGENCY PHONE NO.	RATE	AMOUNT	GENERAL TAX LEVY				ALL AGENCIES		1.000000 \$	975.53					VOTED INDEBTEDNESS				METRO WATER DIST		.007000 \$	6.83	COMMNTY COLLEGE		.023341	22.77	UNIFIED SCHOOLS		.174711	170.43					DIRECT ASSESSMENTS				SAFE CLEAN WATER (833) 275-7297		\$	116.89	FLOOD CONTROL (626) 979-5498			24.64	CONSOLIDATED SEWER (626) 300-3340			50.50	PR RUBBISH ASSMT (562) 801-4027			380.64	LACO VECTR CNTRL (800) 273-5167			18.97	PICO RIVERA LGHT (866) 807-6864			50.95	CNTY SAN DIST 02 (562) 908-4288			193.00	MWD STANDBY #13 (866) 807-6864			10.44	TRAUMA/EMERG SRV (866) 587-2862			61.30	CB MWD STDBY CHG (800) 755-6864			10.00	RPOSD MEASURE A (833) 265-2600			22.19	LA CO FIRE DEPT (213) 466-5596			76.65	0.545  
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<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center; color: red; font-size: small;">Save Money – Save Time – Pay Online <a href="http://tc.lacounty.gov">tc.lacounty.gov</a></p> <p><b>Electronic Payment Information</b>            (Required for Online and Telephone Payments)            ID#:                      YEAR: 24 SEQUENCE: 000 2  <b>Personal Identification Number (PIN)</b>            PIN:                      </p> </div> <div style="border: 1px solid black; height: 80px; width: 100%;"></div>																																																																																										

## Appendix B

### Types of Age Verification

**Driver's License and License: (Can be used for Residence verification)**



**Senior ID: (Can be used for Residence verification)**



**Passport:**



## Appendix C

### Types of Income Verification

### U.S. Individual Income Tax 1040

Form <b>1040</b> Department of the Treasury—Internal Revenue Service		<b>2024</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																																																																																																								
For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20_____			See separate instructions.																																																																																																																									
Your first name and middle initial _____		Last name _____		Your social security number _____																																																																																																																								
If joint return, spouse's first name and middle initial _____		Last name _____		Spouse's social security number _____																																																																																																																								
Home address (number and street). If you have a P.O. box, see instructions. _____			Apt. no. _____	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																																																																																																								
City, town, or post office. If you have a foreign address, also complete spaces below. _____		State _____	ZIP code _____																																																																																																																									
Foreign country name _____		Foreign province/state/country _____	Foreign postal code _____																																																																																																																									
<b>Filing Status</b> Check only one box. <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____ <input type="checkbox"/> If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____																																																																																																																												
<b>Digital Assets</b> At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																																																																												
<b>Standard Deduction</b> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																																																																																												
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1960 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1960 <input type="checkbox"/> Is blind																																																																																																																												
<b>Dependents</b> (see instructions): If more than four dependents, see instructions and check here <input type="checkbox"/> <table border="1"><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Social security number</th><th>(3) Relationship to you</th><th>(4) Check the box if qualifies for (see instructions):</th></tr><tr><th>Child tax credit</th><th>Credit for other dependents</th></tr></thead><tbody><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>					(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																																																																																																									
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15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15																																																																																																																										
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form <b>1040</b> (2024)																																																																																																																												



# U.S. Tax Return for Seniors 1040

Form <b>1040-SR</b> Department of the Treasury—Internal Revenue Service		<b>2024</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.		
For the year Jan. 1–Dec. 31, 2024, or other tax year beginning . . . . ., 2024, ending . . . . ., 20			See separate instructions.			
Your first name and middle initial		Last name		Your social security number		
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number		
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code			
Foreign country name		Foreign province/state/country	Foreign postal code			
<b>Filing Status</b> Check only one box.	<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly (even if only one had income) <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: . . . . . <input type="checkbox"/> If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): . . . . .					
<b>Digital Assets</b>	At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No					
<b>Standard Deduction</b>	<b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien					
	<b>Age/Blindness</b>	{ <b>You:</b> <input type="checkbox"/> Were born before January 2, 1960 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1960 <input type="checkbox"/> Is blind				
<b>Dependents</b> (see instructions):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . . <b>1a</b>					
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b> If you did not get a Form W-2, see instructions.	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . . <b>1b</b>					
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . . <b>1c</b>					
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . . <b>1d</b>					
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . . <b>1e</b>					
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . . <b>1f</b>					
	<b>g</b> Wages from Form 8919, line 6 . . . . . <b>1g</b>					
	<b>h</b> Other earned income (see instructions) . . . . . <b>1h</b>					
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>					
<b>z</b> Add lines 1a through 1h . . . . . <b>1z</b>						
<b>Attach Schedule B if required.</b>	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>b</b> Taxable interest . . . . . <b>2b</b>				
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>b</b> Ordinary dividends . . . . . <b>3b</b>				
	<b>4a</b> IRA distributions . . . . . <b>4a</b>	<b>b</b> Taxable amount . . . . . <b>4b</b>				
	<b>5a</b> Pensions and annuities . . . . . <b>5a</b>	<b>b</b> Taxable amount . . . . . <b>5b</b>				
	<b>6a</b> Social security benefits . . . . . <b>6a</b>	<b>b</b> Taxable amount . . . . . <b>6b</b>				
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>					

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 71930F Form **1040-SR** (2024)



	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>		
	<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>		
	<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>		
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>		
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>		
<b>Standard Deduction</b> See Standard Deduction Chart on the last page of this form.	<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>		
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>		
	<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>		
	<b>15</b>	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>		
<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>		
	<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>		
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>		
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>		
	<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>		
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>		
	<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>		
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:			
		<b>a</b> Form(s) W-2 . . . . . <b>25a</b>			
		<b>b</b> Form(s) 1099 . . . . . <b>25b</b>			
		<b>c</b> Other forms (see instructions) . . . . . <b>25c</b>			
		<b>d</b> Add lines 25a through 25c . . . . . <b>25d</b>			
	<b>26</b>	2024 estimated tax payments and amount applied from 2023 return . . . . .	<b>26</b>		
	If you have a qualifying child, attach Sch. EIC.	<b>27</b>	Earned income credit (EIC) . . . . . <b>27</b>		
		<b>28</b>	Additional child tax credit from Schedule 8812 . . . . . <b>28</b>		
		<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . . <b>29</b>		
		<b>30</b>	Reserved for future use . . . . . <b>30</b>		
<b>31</b>		Amount from Schedule 3, line 15 . . . . . <b>31</b>			
<b>32</b>		Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>		
	<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>		

# CA Resident Income Tax Return 540

TAXABLE YEAR

FORM

## 2024 California Resident Income Tax Return

**540**☐ Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month  year 2025.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
Additional information (see instructions)					
Street address (number and street) or PO box				Apt. no./ste. no.	PMB/private mailbox
City (If you have a foreign address, see instructions)				State	ZIP code
Foreign country name		Foreign province/state/country		Foreign postal code	

Date of Birth	• Your DOB (mm/dd/yyyy)	• Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>
Prior Name	• Your prior name (see instructions)	• Spouse's/RDP's prior name (see instructions)
	<input type="text"/>	<input type="text"/>

Enter your county at time of filing (see instructions)

☐ If your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☐

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)  Apt. no./ste. no.

City  State  ZIP code

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

**Filing Status**

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
See instructions. <input type="text"/>	
3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>	
6 <input type="checkbox"/> If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . . 6 <input type="checkbox"/>	

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

**Exemptions**

7 <b>Personal:</b> 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. <input type="radio"/> 7 <input type="checkbox"/> X \$149 = <input type="text"/>	<input type="radio"/> 7 <input type="checkbox"/> X \$149 = <input type="text"/>
8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. <input type="radio"/> 8 <input type="checkbox"/> X \$149 = <input type="text"/>	<input type="radio"/> 8 <input type="checkbox"/> X \$149 = <input type="text"/>
9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. <input type="radio"/> 9 <input type="checkbox"/> X \$149 = <input type="text"/>	<input type="radio"/> 9 <input type="checkbox"/> X \$149 = <input type="text"/>

333

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Form 540 2024 Side 1

Your name:  Your SSN or ITIN:

**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. See instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Exemptions

Total dependent exemptions ..... ● 10  X \$461 = ● \$

**11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 ..... ● 11 \$

**12** State wages from your federal Form(s) W-2, box 16 ..... ● 12  .00

**13** Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... ● 13  .00

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B ..... ● 14  .00

**15** Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15  .00

**16** California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C ..... ● 16  .00

**17** California adjusted gross income. Combine line 15 and line 16 ..... ● 17  .00

Taxable Income

**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 ..... \$5,540  
• Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080  
If Married/RDP filing separately or the box on line 6 is checked, **STOP**. See instructions. . . . . ● 18  .00

**19** Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ..... ● 19  .00

Tax

**31** Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule  
● ☐ FTB 3800 ● ☐ FTB 3803 ..... ● 31  .00

**32** Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions. .... ● 32  .00

**33** Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33  .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  .00

Special Credits

**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

## CA e-file Signature Authorization for Individuals 8879

DO NOT MAIL THIS FORM TO THE FTB	
TAXABLE YEAR	FORM
<b>2024</b>	<b>California e-file Signature Authorization for Individuals 8879</b>
Your name	Your SSN or ITIN
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN

### Part I Tax Return Information (whole dollars only)

1 California adjusted gross income (AGI). See instructions	1
2 Amount you owe. See instructions	2
3 Refund or no amount due. See instructions	3

### Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2024, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual tax identification number (ITIN), and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

#### Taxpayer's PIN: check one box only

- ☐ I authorize \_\_\_\_\_ to enter my PIN 

--	--	--	--	--

 Do not enter all zeros
- ERO firm name
- as my signature on my 2024 e-filed California individual income tax return.
- ☐ I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

#### Spouse's/RDP's PIN: check one box only

- ☐ I authorize \_\_\_\_\_ to enter my PIN 

--	--	--	--	--

 Do not enter all zeros
- ERO firm name
- as my signature on my 2024 e-filed California individual income tax return.
- ☐ I will enter my PIN as my signature on my 2024 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Practitioner PIN Method Returns Only -- continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

#### ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2024 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2024 Handbook for Authorized e-file Providers.

ERO's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**SSA-1099**

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

<b>2020</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name		Box 2. Beneficiary's Social Security Number
Box 3. Benefits Paid in 2020	Box 4. Benefits Repaid to SSA in 2020	Box 5. Net Benefits for 2020 <i>(Box 3 minus Box 4)</i>
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4
		Box 6. Voluntary Federal Income Tax Withheld
		Box 7. Address
		Box 8. Claim Number <i>(Use this number if you need to contact SSA.)</i>


Form **SSA-1099-SM** (1-2021)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

Appendix D  
Marriage Certificate

STATE OF CALIFORNIA DEPARTMENT OF HEALTH SERVICES			
STATE FEE		62-008879	LOCAL REGISTRAR'S NUMBER
CERTIFICATE OF REGISTRY OF MARRIAGE		5023	
GROOM PERSONAL DATA	1. NAME OF GROOM - FIRST NAME	2. MIDDLE NAME	3. LAST NAME
	4. AGE - (years and months)	5. MARITAL STATUS	6. PREVIOUSLY MARRIED
	7. USUAL RESIDENCE OF GROOM - STREET ADDRESS	8. CITY OR TOWN	9. COUNTY
	10. PRESENT OR LAST OCCUPATION	11. KIND OF INDUSTRY OR BUSINESS	
	12. NAME OF FATHER OF GROOM	13. BIRTHPLACE OF FATHER	14. MARRIAGE OF FATHER
	15. NAME OF MOTHER OF GROOM	16. BIRTHPLACE OF MOTHER	17. MARRIAGE OF MOTHER
	18. NAME OF BRIDE - FIRST NAME	19. MIDDLE NAME	20. LAST NAME
	21. AGE - (years and months)	22. MARITAL STATUS	23. PREVIOUSLY MARRIED
24. USUAL RESIDENCE OF BRIDE - STREET ADDRESS	25. CITY OR TOWN	26. COUNTY	
27. PRESENT OR LAST OCCUPATION	28. KIND OF INDUSTRY OR BUSINESS	29. MARRIAGE OF BRIDE, IF PREVIOUSLY MARRIED	
30. NAME OF FATHER OF BRIDE	31. BIRTHPLACE OF FATHER	32. MARRIAGE OF FATHER	33. BIRTHPLACE OF MOTHER
AFFIDAVIT OF BRIDE AND GROOM We, the bride and groom named in the certificate, each for himself, state that the foregoing information is correct to the best of our knowledge and belief, that no legal objection to the marriage nor to the issuance of a license to authorize the same is known to us, and hereby apply for license to marry.			
X LICENSE TO MARRY 24. AUTHORIZATION AND LICENSE is hereby given to any person duly authorized by the laws of the State of California to perform a marriage ceremony to solemnize the marriage of the above named persons. Required consents for the issuance of this license are on file. 25. DATE LICENSE ISSUED 26. EXPIRATION DATE 27. COUNTY OF ISSUE OF LICENSE 28. COUNTY CLERK 29. DEPUTY			
WITNESSES 30. SIGNATURE OF WITNESS 31. ADDRESS OF WITNESS - STREET ADDRESS 32. ADDRESS OF WITNESS - CITY OR TOWN AND STATE 33. SIGNATURE OF WITNESS 34. ADDRESS OF WITNESS - STREET ADDRESS 35. ADDRESS OF WITNESS - CITY OR TOWN AND STATE			
CERTIFICATION OF PERSON PERFORMING CEREMONY 36. I hereby certify that the above named bride and groom were joined by me in marriage in accordance with the laws of the State of California. 37. NAME AND ADDRESS OF PERSON PERFORMING CEREMONY 38. OFFICIAL TITLE AND DENOMINATION 39. SIGNATURE OF PERSON PERFORMING CEREMONY			
40. DATE OF REGISTRATION 41. LOCAL REGISTRAR 42. SIGNATURE OF PERSON PERFORMING CEREMONY			

857625




This is to certify that this document is a true copy of the official record filed with the Office of Vital Records.

*Michael L. Hootman*  
MICHAEL L. HOOTMAN  
STATE REGISTRAR OF VITAL RECORDS

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.

DATE ISSUED

SEP 2 20



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE