

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

1. Background

Emergency Response and Infrastructure Special Parcel Tax Initiative Ordinance (Measure E) was passed by the voters on November 5, 2024, and codified in Title 4, Revenue and Finance of the Los Angeles County Code as Chapter 4.80. Beginning with Tax Year (TY) 2025-26, the special tax shall be levied at the rate of six cents (\$0.06) per square foot of structural improvements, excluding the square footage of improvements used for parking, on all taxable improved parcels. For example, if your house is 1,000 square feet, you will be taxed \$60 under Measure E (1,000 sq./ft × \$0.06 = \$60). The rate will increase to \$0.0612 for TY 2026-27. For each Tax Year (TY) after TY 2025-26, the rate shall be adjusted by two percent (2%) annually or the California Consumer Price Index as published by the California State Board of Equalization for the local assessment roll, whichever is less. Measure E will be included in the direct assessment section of your property tax bill.

An exemption is available to low-income seniors who are 62 years of age or older, meet the established low-income threshold, and own and reside at their residence. Eligible property owners may apply for the Measure E Low-Income Senior-Owned Parcel Tax Exemption. See the steps below and documentation required to apply for this Exemption:

2. About Required Documents

- **Low-Exemption Senior-Owned Parcel Tax Exemption Form (Exemption Form)**
 - Complete the Exemption Form in its entirety.
- **Property Tax Bill (prior year)**
 - 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, 2026.
 - Required documentation includes:

- California Driver’s License
- California Identification Card
- Senior Identification Card
- Passport

○ See Appendix B for examples

● **Proof of Household Income (Most Recent TY)**

○ 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 TY 2026-27:

Los Angeles County Low-Income Limit	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Household Income	\$84,850	\$96,950	\$109,950	\$121,150	\$130,850	\$140,550	\$150,250	\$159,950

2025 State Income Limits, California Code of Regulations, Title 25, Section 6932 (<http://www.hcd.ca.gov>)

○ Required documentation for all persons in household includes one form of documentation:

- State or Federal Tax Return
- Social Security Form SSA-1099
- Other State or federal benefit documentation

○ See Appendix C for examples.

● **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 P.O. 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 and only one form of documentation is required:

- Utility Bill (use most current bill)
- California Driver’s License
- California Identification Card
- Senior Identification Card

- See Appendix B for Identification Card examples and Appendix D for Utility Bill 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 E for example of name change document.

3. 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 County of Los Angeles 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.

4. Renewal of Measure E Exemption

- All residents who were approved in the previous year must reapply annually for the Measure E Exemption to avoid being assessed. To remain exempted, the property must continue to be your primary residence, and your household income must remain below the low-income threshold.
 - Required documentation:
 - Proof of Primary Residence
 - Proof of household income (include documents for all persons in household)
 - Property Tax Bill

5. Appeal Applicants

- Appeal Forms must be submitted between October 1st and November 30th.
- Appeals will only be processed due to mathematical errors and/or discrepancies.
- Documents submitted after the deadline do not qualify.
- \$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. The District will pay the Auditor Controller.
- 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

- **Parcel is Tax-Exempt**
 - Parcels owned by nonprofit organizations are 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

Appendix A

Example Property Tax Bill Statement and Location of "LA CO FIRE DEPT" Charge

Use most recent year

2025	<p>ANNUAL SECURED PROPERTY TAX BILL CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026 ELIZABETH BUENROSTRO GINSBERG, TREASURER AND TAX COLLECTOR FOR ASSISTANCE, CALL 1(213) 974-2111 OR 1(888) 807-2111, ON THE WEB AT propertytax.lacounty.gov</p>	2025																																																																																
ASSESSOR'S ID. NO. YR SEQ CK																																																																																		
<p>PROPERTY IDENTIFICATION ASSESSOR'S ID. NO. : [REDACTED] OWNER OF RECORD AS OF JANUARY 1, 2025 SAME AS BELOW</p> <p>MAILING ADDRESS [REDACTED]  [REDACTED]</p>	<p align="center">DETAIL OF TAXES DUE FOR</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <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: left;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td colspan="4">GENERAL TAX LEVY</td> </tr> <tr> <td>ALL AGENCIES</td> <td></td> <td>1.000000 \$</td> <td>8,701.01</td> </tr> <tr> <td colspan="4">VOTED INDEBTEDNESS</td> </tr> <tr> <td>METRO WATER DIST</td> <td></td> <td>.007000 \$</td> <td>60.91</td> </tr> <tr> <td>COMMUNITY COLLEGE</td> <td></td> <td>.082546</td> <td>718.23</td> </tr> <tr> <td>UNIFIED SCHOOLS</td> <td></td> <td>.179552</td> <td>1,562.28</td> </tr> <tr> <td colspan="4">DIRECT ASSESSMENTS</td> </tr> <tr> <td>SAFE CLEAN WATER</td> <td>(833) 275-7297</td> <td>\$</td> <td>81.13</td> </tr> <tr> <td>CONSOLIDATED SEWER</td> <td>(626) 300-3340</td> <td></td> <td>64.50</td> </tr> <tr> <td>LACO VECTR CNTRL</td> <td>(800) 273-5167</td> <td></td> <td>18.97</td> </tr> <tr> <td>FLOOD CONTROL</td> <td>(626) 979-5498</td> <td></td> <td>23.30</td> </tr> <tr> <td>COUNTY LIBRARY</td> <td>(562) 940-8455</td> <td></td> <td>35.23</td> </tr> <tr> <td>MWD STANDBY #13</td> <td>(866) 807-6864</td> <td></td> <td>10.44</td> </tr> <tr> <td>CB MWD STDBY CHG</td> <td>(866) 807-6864</td> <td></td> <td>10.00</td> </tr> <tr style="background-color: yellow;"> <td>MEASURE E-COFIRE</td> <td>(323) 881-6151</td> <td></td> <td>134.04</td> </tr> <tr> <td>LA CO FIRE DEPT</td> <td>(213) 466-5596</td> <td></td> <td>78.18</td> </tr> <tr> <td>RPOSD MEASURE A</td> <td>(833) 265-2600</td> <td></td> <td>42.66</td> </tr> <tr> <td>CNTY SAN DIST 03</td> <td>(562) 908-4288</td> <td></td> <td>211.00</td> </tr> <tr> <td>TRAUMA/EMERG SRV</td> <td>(866) 587-2862</td> <td></td> <td>140.74</td> </tr> </tbody> </table>	AGENCY	AGENCY PHONE NO.	RATE	AMOUNT	GENERAL TAX LEVY				ALL AGENCIES		1.000000 \$	8,701.01	VOTED INDEBTEDNESS				METRO WATER DIST		.007000 \$	60.91	COMMUNITY COLLEGE		.082546	718.23	UNIFIED SCHOOLS		.179552	1,562.28	DIRECT ASSESSMENTS				SAFE CLEAN WATER	(833) 275-7297	\$	81.13	CONSOLIDATED SEWER	(626) 300-3340		64.50	LACO VECTR CNTRL	(800) 273-5167		18.97	FLOOD CONTROL	(626) 979-5498		23.30	COUNTY LIBRARY	(562) 940-8455		35.23	MWD STANDBY #13	(866) 807-6864		10.44	CB MWD STDBY CHG	(866) 807-6864		10.00	MEASURE E-COFIRE	(323) 881-6151		134.04	LA CO FIRE DEPT	(213) 466-5596		78.18	RPOSD MEASURE A	(833) 265-2600		42.66	CNTY SAN DIST 03	(562) 908-4288		211.00	TRAUMA/EMERG SRV	(866) 587-2862		140.74	
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<p align="center" style="color: red; font-size: small;">Save Money - Save Time - Pay Online ftc.lacounty.gov</p> <p>Electronic Payment Information (Required for Online and Telephone Payments) ID#: [REDACTED] YEAR: 25 SEQUENCE: [REDACTED] Personal Identification Number (PIN) PIN: [REDACTED]</p>																																																																																		
<p>SPECIAL INFORMATION</p>																																																																																		

Appendix C

Types of Income Verification

U.S. Individual Income Tax 1040

Use most recent year

Form 1040 Department of the Treasury—Internal Revenue Service **2024** U.S. Individual Income Tax Return 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. _____ Presidential Election Campaign
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.
 You 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/county _____ Foreign postal code _____

Filing Status Single Head of household (HOH)
 Married filing jointly (even if only one had income)
 Married filing separately (MFS) 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: _____
 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): _____

Digital Assets 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.) Yes No

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1960 Are blind Spouse: Was born before January 2, 1960 Is blind

Dependents (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
				<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"/>	<input type="checkbox"/>

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	
b Household employee wages not reported on Form(s) W-2		1b	
c Tip income not reported on line 1a (see instructions)		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e Taxable dependent care benefits from Form 2441, line 26		1e	
f Employer-provided adoption benefits from Form 8839, line 29		1f	
g Wages from Form 8919, line 6		1g	
h Other earned income (see instructions)		1h	
i Nontaxable combat pay election (see instructions)	1i		
z Add lines 1a through 1h		1z	
2a Tax-exempt interest	2a	b Taxable interest	2b
3a Qualified dividends	3a	b Ordinary dividends	3b
4a IRA distributions	4a	b Taxable amount	4b
5a Pensions and annuities	5a	b Taxable amount	5b
6a Social security benefits	6a	b Taxable amount	6b
c If you elect to use the lump-sum election method, check here (see instructions)			
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	
8 Additional income from Schedule 1, line 10		8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	
10 Adjustments to income from Schedule 1, line 26		10	
11 Subtract line 10 from line 9. This is your adjusted gross income		11	
12 Standard deduction or itemized deductions (from Schedule A)		12	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13	
14 Add lines 12 and 13		14	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$14,600
- Married filing jointly or Qualifying surviving spouse, \$29,200
- Head of household, \$21,900
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2024)

U.S. Tax Return for Seniors 1040

Use most recent year

Form **1040-SR** Department of the Treasury—Internal Revenue Service **U.S. Income Tax Return for Seniors** **2024** 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.
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
		<input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS)
 Head of household (HOH) Qualifying surviving spouse (QSS)

Check only one box. 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: _____

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): _____

Digital Assets 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.) Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness { **You:** Were born before January 2, 1960 Are blind
Spouse: Was born before January 2, 1960 Is blind

Dependents (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"/>

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)						
	b Household employee wages not reported on Form(s) W-2						
	c Tip income not reported on line 1a (see instructions)						
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)						
	e Taxable dependent care benefits from Form 2441, line 26						
	f Employer-provided adoption benefits from Form 8839, line 29						
	g Wages from Form 8919, line 6						
	h Other earned income (see instructions)						
	i Nontaxable combat pay election (see instructions)				<input type="checkbox"/>		
	z Add lines 1a through 1h						
	Attach Schedule B if required.	2a Tax-exempt interest	2a		b Taxable interest	2b	
3a Qualified dividends		3a		b Ordinary dividends	3b		
4a IRA distributions		4a		b Taxable amount	4b		
5a Pensions and annuities		5a		b Taxable amount	5b		
6a Social security benefits		6a		b Taxable amount	6b		
c If you elect to use the lump-sum election method, check here (see instructions)						<input type="checkbox"/>	

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

CA Resident Income Tax Return 540

Use most recent year

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.

Personal information section including fields for first name, last name, SSN, address, and foreign information.

Date of Birth section with fields for taxpayer and spouse/dependent.

Prior Name section with fields for taxpayer and spouse/dependent.

Principal Residence section with address and county information.

Filing Status section with options for Single, Married, Head of household, etc.

Exemptions section with checkboxes for Personal, Blind, and Senior exemptions.

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

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

Tax

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

Use most recent year

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR		FORM
2024	California e-file Signature Authorization for Individuals	8879

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
ERO firm name Do not enter all zeros

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
ERO firm name Do not enter all zeros

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

Use most recent year

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2020 • 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
SAMPLE		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

Type of Residence Verification

Use most recent bill



ACCOUNT NUMBER [REDACTED]
SERVICE FOR [REDACTED]

DATE MAILED ~~Oct 29, 2025~~ Page 1 of 3

1-800-427-2200 English
1-800-342-4545 Español
1-800-252-0259 TTY
M-F, 7am-8pm Sat, 7am-6pm
24 Hour Emergency Services Available
socialgas.com

Account Summary

Amount of Last Bill		\$64.64
Payment Received	10/09/25	THANK YOU - 64.64
Current Charges		+ 79.43
Total Amount Due		\$79.43

DATE DUE	Nov 19, 2025
AMOUNT DUE	\$79.43

This bill reflects modified gas charges due to a rate change.

Current Charges

Rate: GR - Residential Climate Zone: 2 Baseline Allowance: 14 Therms
Meter Number: [REDACTED] (Next scheduled read date Nov 26 2025) Cycle: 19

Billing Period	Days	Meter Number	Current Reading	Previous Reading	= Difference	x Factor	BTU x Factor	= Total Therms
09/25/25 - 10/27/25	32	14795920	5777	5754	23	0.935	1.037	22

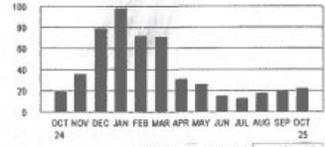
GAS CHARGES		Amount(\$)
Customer Charge	32 Days x \$.16438	5.26
Gas Transportation (Details below)	22 Therms	
	Baseline	Over Baseline
Therms used	14	8
Rate/Therm	\$1.18246	\$1.66790
Charge	\$16.55	+ \$13.34
Gas Commodity	22 Therms x \$.32510	7.15
Total Gas Charges		\$42.30

SoCalGas' gas commodity cost per therm for your billing period:
Oct. \$.31832 Sep. \$.36170

TAXES & FEES ON GAS CHARGES		Amount(\$)
State Regulatory Fee	22 Therms x \$.00250	.06
Public Purpose Surcharge	22 Therms x \$.11884	2.61
Total Taxes and Fees on Gas Charges		\$2.67

(Continued on next page)

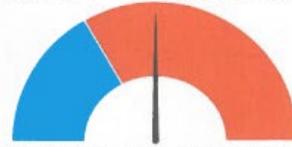
Usage History (Total Therms used)



Total Therms used	19	19	22
Daily average Therms	.6	.6	.7
Days in billing cycle	30	30	32

Your Usage: 22 Therms

BASELINE 14 Therms \$1.50756 /Therm
OVER BASELINE 8 Therms \$1.99300 /Therm



The pricing illustrated above represents cost per therm for Baseline and Over Baseline. Actual prices may vary as some credits, discounts and taxes are not added.

SoCalGas is committed to protecting your privacy. Visit socialgas.com/PrivacyCenter to learn about our privacy policy and socialgas.com/PrivacyNotice to learn how we safeguard your energy usage information.

PLEASE KEEP THIS PORTION FOR YOUR RECORDS. (FAVOR DE GUARDAR ESTA PARTE PARA SUS REGISTROS.)
PLEASE RETURN THIS PORTION WITH YOUR PAYMENT. (FAVOR DE DEVOLVER ESTA PARTE CON SU PAGO.)



Save Paper & Postage
PAY ONLINE
socialgas.com

ACCOUNT NUMBER [REDACTED]

DATE DUE	Nov 19, 2025
AMOUNT DUE	\$79.43

Please enter amount enclosed.

\$

Write account number on check and make payable to SoCalGas

SoCalGas
PO BOX C
MONTEREY PARK CA 91756-5111

Appendix E

Marriage Certificate

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

STATE OF CALIFORNIA
DEPARTMENT OF HEALTH SERVICES

CERTIFICATE OF REGISTRY OF MARRIAGE
PERSONAL DATA LICENSE TO MARRY, CERTIFICATION OF MARRIAGE

STATE NUMBER 62-008879 LOCAL REGISTRAR'S NUMBER 5023

GROOM PERSONAL DATA	1. NAME OF GROOM - FIRST NAME	2. MIDDLE NAME	3. LAST NAME	4. DATE OF BIRTH - MONTH DAY YEAR
	5. AGE - (year, month, day)	6. MARITAL STATUS	7. PREVIOUSLY MARRIED	8. BIRTHPLACE - (CITY OR TOWN AND COUNTRY)
	9. USUAL RESIDENCE OF GROOM - STREET ADDRESS AND CITY OR TOWN AND STATE	10. CITY OR TOWN	11. COUNTY - (OF MARRIAGE JURISDICTION, NOT OF BIRTH)	
	12. PRESENT OR LAST OCCUPATION	13. KIND OF INDUSTRY OR BUSINESS		
	14. NAME OF FATHER OF GROOM	15. BIRTHPLACE OF FATHER	16. MAIDEN NAME OF MOTHER OF GROOM	17. BIRTHPLACE OF MOTHER
BRIDE PERSONAL DATA	18. NAME OF BRIDE - FIRST NAME	19. MIDDLE NAME	20. LAST NAME	21. DATE OF BIRTH - MONTH DAY YEAR
	22. AGE - (year, month, day)	23. MARITAL STATUS	24. PREVIOUSLY MARRIED	25. BIRTHPLACE - (CITY OR TOWN AND COUNTRY)
	26. USUAL RESIDENCE OF BRIDE - STREET ADDRESS AND CITY OR TOWN AND STATE	27. CITY OR TOWN	28. COUNTY - (OF MARRIAGE JURISDICTION, NOT OF BIRTH)	
	29. PRESENT OR LAST OCCUPATION	30. KIND OF INDUSTRY OR BUSINESS		
	31. NAME OF FATHER OF BRIDE	32. BIRTHPLACE OF FATHER	33. MAIDEN NAME OF MOTHER OF BRIDE	34. 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.			
LICENSE TO MARRY	21a. 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.			
	22a. SUPPLISHED AND SIGNED TO BEFORE ME ON	22b. DATE LICENSE ISSUED	22c. LICENSE NUMBER	22d. COUNTY CLERK
WITNESSES	23a. SIGNATURE OF WITNESS	23b. ADDRESS OF WITNESS - STREET ADDRESS	23c. ADDRESS OF WITNESS - CITY OR TOWN AND STATE	
	23d. SIGNATURE OF WITNESS	23e. ADDRESS OF WITNESS - STREET ADDRESS	23f. ADDRESS OF WITNESS - CITY OR TOWN AND STATE	
CERTIFICATION OF PERSON PERFORMING CEREMONY	24. 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			
	25. NAME AND ADDRESS OF PERSON PERFORMING CEREMONY	26. OFFICIAL TITLE AND DENOMINATION - PRIEST OR MINISTER		
LOCAL REGISTRAR OF BIRTHS AND DEATHS	27. DATE ENTERED IN REGISTRY	28. LOCAL REGISTRAR - NAME OR SIGNATURE	29. SIGNATURE OF PERSON PERFORMING CEREMONY	

Los Angeles

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. Moural
STATE REGISTRAR OF VITAL RECORDS

DATE ISSUED

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

ANY ALTERATION OR ERASURE VOID THIS CERTIFICATE



Name Change Form

NC-100

ATTORNEY OR PARTY WITHOUT ATTORNEY STATE BAR NUMBER: NAME: FIRM NAME: STREET ADDRESS: CITY: STATE: ZIP CODE: TELEPHONE NO.: FAX NO.: E-MAIL ADDRESS: ATTORNEY FOR (name):	FOR COURT USE ONLY
SUPERIOR COURT OF CALIFORNIA, COUNTY OF STREET ADDRESS: MAILING ADDRESS: CITY AND ZIP CODE: BRANCH NAME:	
PETITION OF (name of each petitioner):	
PETITION FOR CHANGE OF NAME	CASE NUMBER:

Before you complete this petition, read the *Instructions for Filing a Petition for Change of Name* (form NC-100-INFO). (To change your name as part of a petition to recognize a change of gender, and obtain a new California birth certificate for yourself or your child, or a marriage certificate reflecting those changes, use form NC-300.)

1. Petitioner (present name): _____ (check a or b)
 - a. resides in this county.
 - b. does not live in California and (check 1 or 2)
 - (1.) wants a name change on a marriage license, and was married in this county.
 - (2.) wants a name change on their or their child's birth certificate, which was issued in this county.

2. Petitioner requests that the court decree the following name changes (list every name that you are seeking to change):

<u>Present name</u>		<u>Proposed name</u>
a. _____	changed to	_____
b. _____	changed to	_____
c. _____	changed to	_____

Continued (If you are seeking to change additional names, you must prepare a list and attach it to this petition as Attachment 2.)

3. Petitioner requests that the court issue an order directing all interested persons to appear or file objections to show cause why this petition for change of name of the persons identified in item 2 should not be granted.

4. The number of persons under 18 years of age whose names are to be changed is (specify): _____

5. If this petition requests the change of name of any person or persons under 18 years, this request is being made by
 - a. two parents.
 - b. one parent.
 - c. near relative (name and relationship): _____
 - d. guardian (name): _____
 - e. attorney for an individual under the jurisdiction of the juvenile court (name): _____
 - f. other (specify): _____

6. This petition seeks to change the name of (check one) petitioner (name): _____ to conform to that person's gender identity.

7. For each person whose name is to be changed, petitioner provides the following information (you must attach Name and Information About the Person Whose Name Is to Be Changed (form NC-110) for each person identified in item 2):
 - a. Number of pages attached (specify number): _____
 - b.-f. (These items are on the attached page or pages of form NC-110.)

Page 1 of 1

Form Adopted for Mandatory Use
 Judicial Council of California
 NC-100 [Rev. January 1, 2023]

**PETITION FOR CHANGE OF NAME
 (Change of Name)**

Code of Civil Procedure, § 1275 et seq.
www.courts.ca.gov

For your protection and privacy, please press the Clear This Form button after you have printed the form.

Print this form

Save this form

Clear this form