

Welcome

To listen in **Ukrainian** or **Russian**, please select:

- Interpretation > Preferred Language

Ласкаво просимо

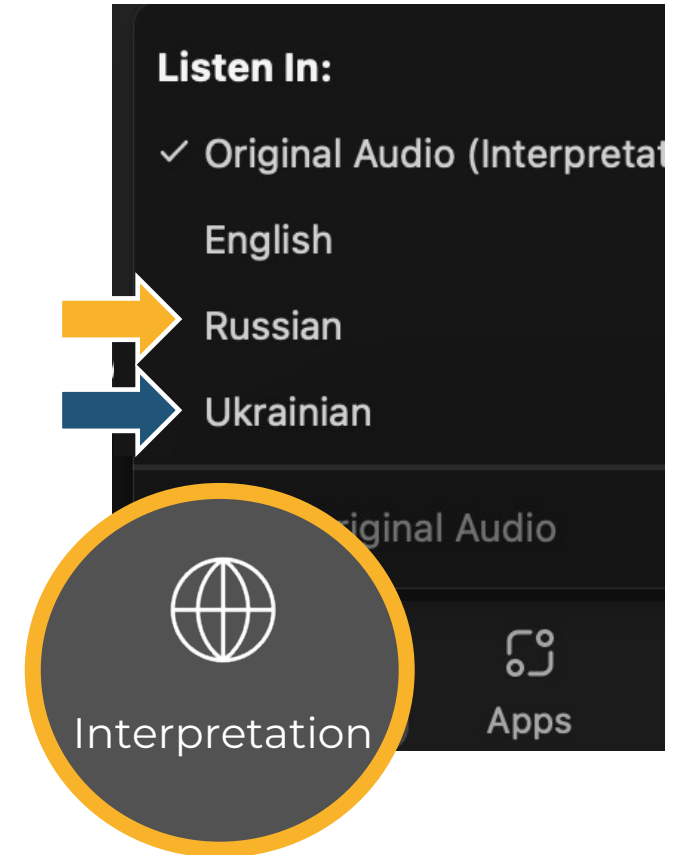
Для прослуховування українською або російською мовою, будь ласка, оберіть:

- Усний переклад
- Мова, якій надається перевага

Добро пожаловать

Для прослушивания на украинском или русском языке, пожалуйста, выберите:

- Устный перевод
- Предпочитаемый язык



Overview of Taxes in the US

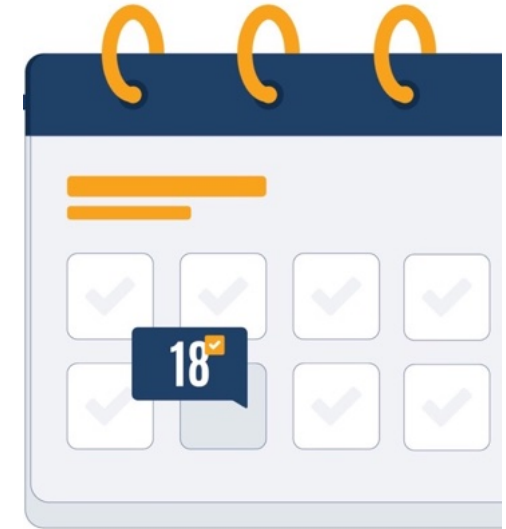
Navigating life in California, for newly arrived Ukrainians

Hosted by Solvera Consulting, in partnership with California
Department of Social Services' Refugee Programs Bureau



Upcoming Convening Sessions

- On Mondays
- Through August 2024



Date	Topic
Apr 15	USCIS Re-Parole Process for Ukrainians
Apr 22	Getting Help in the First Years: State and Local Organizations
May 13	Stabilization Jobs: Understanding Employment Programs
Jun 03	Education: Post-Secondary

Expectation Setting



Topics

- ✓ CA residency tax laws
- ✓ Filing requirements
- ✓ Items taxed by CA
- ✓ How to file taxes
- ✓ Common mistakes to avoid

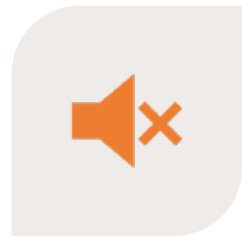
Will receive PPT (in-language) + links after



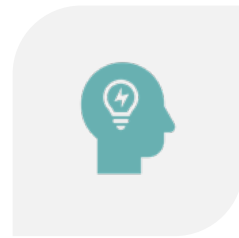
Not Covered

- x Personal details
- x All situations
- x Topics like immigration status, EAD delays, higher education
- x Enrolling in public benefits (CalWORKS, RCA, CalFresh, WIC)

Session Reminders



Mute



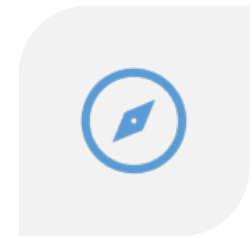
Select
preferred
language



Upvote
Questions



Live Q&As



Survey

Who you are hearing from today



Introducing: State of California Franchise Tax Board

The State of California Franchise Tax Board exists to **help taxpayers file timely and accurate tax returns** and pay the correct amount to fund services important to Californians.



Outline of Session Topics

1

**Who is
California
Resident?**

2

**Filing
Requirements
and Items**

3

**Tax Credits and
Deductions**

4

**Forms and
Filing**

Understanding Residency

When you should file taxes in CA

California residency for **tax purposes**



A California resident is a **person who is in this state for other than a temporary or transitory purpose, or domiciled in CA, and who is outside for a temporary or transitory purpose.**



Every individual who spends **more than nine months** of the taxable year within California shall be presumed to be a resident.

The presumption may be challenged by satisfactory evidence that the individual is California for a temporary or transitory purpose.

2023 Guidelines for Determining Resident Status (Publication 1031):

<https://www.ftb.ca.gov/forms/2023/2023-1031-publication.pdf>

California residency for **tax purposes**



A person is in California for a **temporary or transitory** purpose if he/she is

- Passing through the state,
- Here for a brief rest,
- Here for vacation,
- Here for a short period to complete a particular purpose (e.g. contact, short-term work, etc.)

2023 Guidelines for Determining Resident Status (Publication 1031):

<https://www.ftb.ca.gov/forms/2023/2023-1031-publication.pdf>

Why is residency important?



A **California resident** is taxed on all income from everywhere

A **nonresident** is taxed on income derived from sources within California

2023 Guidelines for Determining Resident Status (Publication 1031):

<https://www.ftb.ca.gov/forms/2023/2023-1031-publication.pdf>

Filing Requirements and Items

Knowing how much to pay in taxes

How do I know if I have to file?



- If you made more than **\$17,249**
- If you had **money withheld**, you must file to receive a refund

Additional information can be found here:

- [2023 Personal Income Tax Booklet | California Forms & Instructions 540 | FTB.ca.gov](#)
- [2023 FTB Publication 1031 Guidelines for Determining Resident Status](#)



Resident and Filing

Single or Head of Household



Match your filing status, age and number of dependents with the 2023 tax year below:

Age as of Dec. 31, 2023	0 dependents	1 dependent	2 or more dependents
Under 65	\$17,249	\$32,116	\$43,266
65 or older	\$24,449	\$35,599	\$44,519

Resident and Filing

Married Filing Joint or Separately



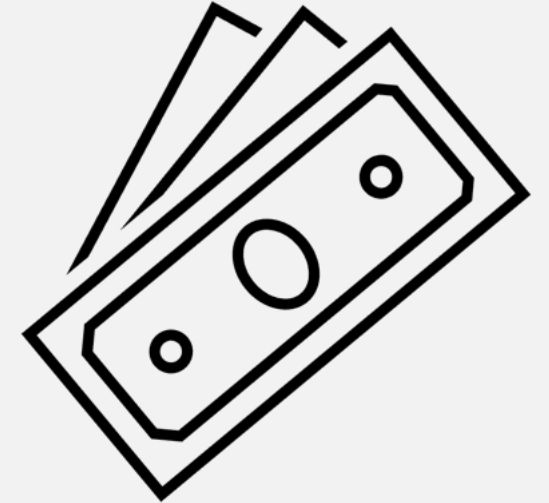
Match your filing status, age and number of dependents with the 2023 tax year below:

Age as of Dec. 31, 2023	0 dependents	1 dependent	2 or more dependents
Both are under 65	\$34,503	\$49,370	\$60,5220
One spouse/RDP is 65 or older	\$41,703	\$52,853	\$61,773
Both are 65 or older	\$48,903	\$60,053	\$68,973

Income Types



- **Wages (W-2)**
 - Earnings, bonuses, commissions, severance pay and tips
- **1099-INT (interest)**
 - Savings, mortgage escrow, and money market accounts
- **1099-MISC or 1099-NEC (Non-employee compensation)**
 - Rents, services you performed, prizes, and awards, and other income payments



Income from other work



- **Independent contractors:**

- Lyft, Uber, DoorDash, InstaCart, Postmates, etc.
- Other gig economy activity
- Tax forms - 1099-NEC or 1099-MISC



- **Side jobs**

- Housekeeping, renting a room, hair-dressing, mowing lawns, etc.
- Paid using cash via Zelle, Cash App, PayPal, Venmo, etc.

Tips and Reminders



- ❖ Understand what your filing requirements are
- ❖ The money you make needs to be reported to the State and IRS
- ❖ If you are working multiple jobs from different service apps, all the money you earn **must** be combined even if you are splitting time between jobs
- ❖ The total money earned is often enough to require you to file
- ❖ You may be entitled to deductions and credits to help reduce your tax liability

Verify before **you file**



- Remember to use the same filing status that you used for your federal tax return
- Don't forget to sign your return and have your spouse sign as well
- Report the correct number of dependents
- Pay the correct amount of tax



Should I still file without a filing requirement?

Even if you do not owe taxes or don't have a filing requirement you may still be entitled to receive a **refund** if you qualify for the **California Earned Income Tax Credit** or if you had money withheld out of your payment



Tax Credits and Deductions

Important things to keep in mind

California Tax Credits:

California Earned Income Tax Credit (CalEITC)



Requirements:

- ❑ You are at least 18 years old or have a qualifying child
- ❑ Make no more than \$30,950
- ❑ Have a valid social security number (SSN) or Individual Taxpayer Identification Number (ITIN)
- ❑ Live in California for more than half of the filing year
- ❑ Not be eligible to be claimed as a qualifying child or dependent of another taxpayer

Up to **\$3,529**



[2023 Form 3514 California Earned Income Tax Credit](#)

Young Child Tax Credits (YCTC)



Requirements:

- ❑ Must have a qualifying child under 6 years old at the end of the tax year
- ❑ Cannot make more than \$30,931
- ❑ Must qualify for California Earned Income Tax Credit (CalEITC)

Renters Tax Credits

- You paid rent in California for at least half of the year
- The property was not tax exempt
- Your California income was:
 - **\$50,746** or less if your filing status is single or married/registered domestic partner (RDP) filing separately
 - For married filing jointly and Head of household the threshold is **\$101,492**
 - You did not live with someone who can claim you as a dependent
 - You or your spouse/RDP were not given a property tax exemption during the tax year



Forms and Filing

Tips and reminders to file successfully

California Tax Forms

Resident Form 540

Requires all income from worldwide sources to be reported and computes the tax based on all the income.

TAXABLE YEAR 2023 FORM 540

2023 California Resident Income Tax Return

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2024.

Your first name Initial Last name Suffix Your SSN or ITIN A

If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN R

Additional information (see instructions) PBA code

Street address (number and street) or PO box Apt. no./ste. no. PMB/private mailbox RP

City (If you have a foreign address, see instructions) State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

Date of Birth • Your DOB (mm/dd/yyyy) Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name • Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

Principal Residence • 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

Filing Status • If your California filing status is different from your federal filing status, check the box here

1 Single 4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

Exemptions ▶ 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**

7 **Personal:** 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. 7 X \$144 = \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 8 X \$144 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$144 = \$

California Tax Forms

Nonresident/Part-Year Resident Form 540 NR

Reports worldwide income but applies tax rate only to California sourced income.

TAXABLE YEAR **2022** California Nonresident or Part-Year Resident Income Tax Return CALIFORNIA FORM **540NR**

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name Initial Last name Suffix Your SSN or ITIN A

If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN R

Additional information (see instructions) PBA code

Street address (number and street) or PO box Apt. no./ste. no. PMB/private mailbox RP

City (If you have a foreign address, see instructions) State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

Date of Birth
 • Your DOB (mm/dd/yyyy) Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name
 • Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

Filing Status
 If your California filing status is different from your federal filing status, check the box here

1 Single 4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See instr. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
 See instructions.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. 6

► 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**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 X \$140 = \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$140 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$140 = \$

Exemptions
 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"/>

Total dependent exemptions 10 X \$433 = \$

333 3131223 Form 540NR 2022 Side 1

California Tax Forms



Nonresidents/Part-year residents

540NR

Residents

540

540 2EZ



Cannot use 540 2EZ if...

- Cannot use if...
 - Filing status is married/RDP filing separately
 - Income was excluded by a treat on your federal return
 - If you received income from another country during 2023

Ways to File Taxes



Online



Paper



In Person

Filing Online: CalFile

Requirements:

- ❑ Are a California resident for the entire year
- ❑ You make \$237,035 or less (single)
- ❑ Income received from wages, interest, social security benefits, unemployment
- ❑ Claim either the standard deduction or itemize

[CalFile | FTB.ca.gov](https://ftb.ca.gov) for more information





Filing Online: CalFile

Don't qualify if:

- ❑ Your federal adjusted gross income (AGI) on Form 1040 is \$0 or less
- ❑ You received a correct W-2
- ❑ Moving expense deduction
- ❑ Subject to Individual Shared Responsibility Penalty

[CalFile | FTB.ca.gov](https://ftb.ca.gov) for more information

Filing on Paper

Find the correct forms needed to file your tax return: Form 540, 540EZ or the 540NR

[Forms and Publications | FTB.ca.gov](#)

Before you mail your paper return make sure you:

- Sign your tax return
- If you're filing a joint return both people must sign the return
- Make sure your name, address, and social security number(s) are correct
- Check your math
- Attach a copy of your federal return (if not using form 540 2EZ)
- Attach a copy of your [W-2](#)
- File your original return, not a copy



VITA in Person

If you live in California you can get free tax help from these programs:

- Volunteer Income Tax Assistance (VITA), if you:
 - Make \$60,000 or less,
 - Have disabilities, or
 - Speak limited English
 - Are active duty or retired military personnel, or a dependent
- Tax Counseling for the Elderly (TCE), if you're at least 60 years old
- [Get free tax help | FTB.ca.gov](https://www.ftb.ca.gov) or Call 916-845-7052 for assistance



VITA will prepare your personal tax return **for FREE**

Bring your 2023 tax documents:

- Proof of identification
- Social Security cards
- Individual Taxpayer Identification Number (ITIN)
- Birth dates
- Wage & Earning statement (W-2, 1099-R, 1099-Misc)
- Interest & dividend statements from banks
- Health Coverage statements (1095-A)



2023 Tax Season: Due Dates for Individuals



2023 Filing Deadlines

- Tax Return Due Date: April 15, 2024
- Payment Due Date: April 15, 2024
- Automatic Extension to File Tax Return: October 15, 2024

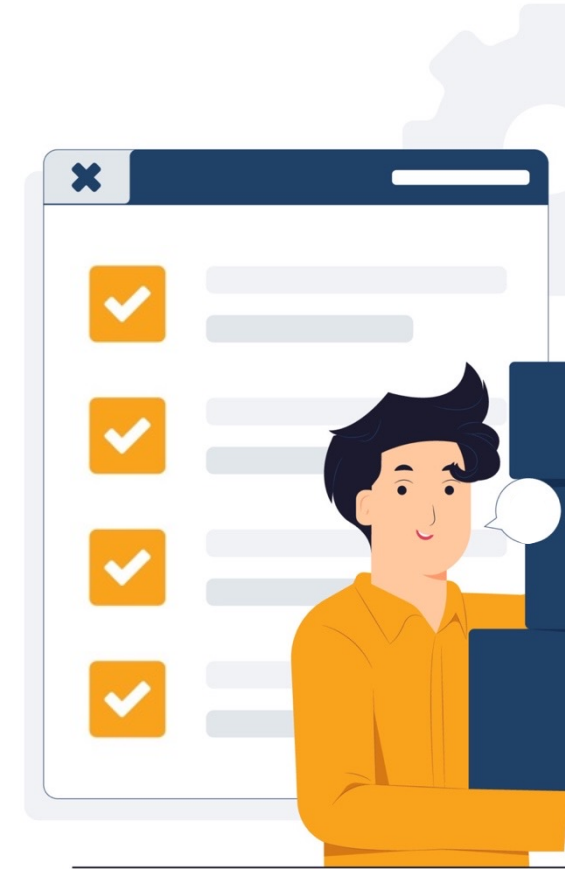
*Note: All tax payments are due on April 15, 2024, regardless of extension. Penalties and interest will apply to unpaid balances.

For Business Entities see [Due dates: businesses | FTB.ca.gov](#)

Next Steps

After this session you will receive:

- ✓ The slide deck
- ✓ Referenced links
- ✓ Survey to provide feedback on today's session
 - Ask additional questions
 - Suggest future topics



Contact Information



Customer Service
Line

800.689.4776



Collection Contact Centers

Individuals: 800.689.4776

Lien Desk: 916.845.4350



Visit ftb.ca.gov

Questions & Answers





Complete a **Feedback Survey** & Request **Future Session Topics**

Email the hosts: UHPinfo@solveraconsult.com,
RPBTTAU@cdss.ca.gov