

Franchise Tax Board  
Re: Tax return 2017  
Via Certified mail # 70160910000191531190

2/23/2018  
Graham Zelt  
[REDACTED]

Good day,

Please find my 540 California Resident Income Tax Return for tax year 2017. Note that erroneous Information Returns have been rebutted with instruments completed and attached for that purpose.

Sincerely,

 2/23/18

Graham Zelt

**2017 California Resident Income Tax Return****540**

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2018.

☐ Check here if this is an AMENDED return.

Your first name <b>GRAHAM</b>	Initial <b>S</b>	Last name <b>ZELT</b>	Suffix	Your SSN or ITIN [REDACTED]
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 [REDACTED]				PBA code
Apt. no./ste. no.				PMB/private mailbox
City (If you have a foreign address, see instructions) [REDACTED]				State ZIP code
Foreign country name		Foreign province/state/county		Foreign postal code

Your DOB (mm/dd/yyyy)

12/08/1982

Spouse's/RDP's DOB (mm/dd/yyyy)

[REDACTED]

If you filed your 2016 tax return under a different last name, write the last name only from the 2016 tax return.

Your prior name

[REDACTED]

Spouse's/RDP's prior name

[REDACTED]

- 1 ☒ Single 4 ☐ Head of household (with qualifying person). See instructions.
- 2 ☐ Married/RDP filing jointly. See inst. 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died [REDACTED]
- 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here [REDACTED]

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

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

► For line 7, line 8, line 9, and line 10: Multiply the amount 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 \$114 = ☒ \$ ☐ 114
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ☒ 8 ☐ X \$114 = ☒ \$ ☐
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ☒ 9 ☐ X \$114 = ☒ \$ ☐

- 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	<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 \$353 = ☒ \$ ☐

- 11
- Exemption amount:**
- Add line 7 through line 10. Transfer this amount to line 32.
- ☒
- 11 \$
- ☐
- 114

Your name:

GRAHAM S. ZELT

Your SSN or ITIN:

12	State wages from your Form(s) W-2, box 16.	12		00
13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4.	13		00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, 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), line 37, column C	16		00
17	California adjusted gross income. Combine line 15 and line 16.	17		00
18	Enter the larger of <div style="border-left: 1px solid black; padding-left: 10px; margin-left: 10px;">             Your California <b>itemized deductions</b> from Schedule CA (540), line 44; <b>OR</b>              Your California <b>standard deduction</b> shown below for your filing status:              • Single or Married/RDP filing separately. . . . . \$4,236              • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$8,472              If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions           </div>	18	4,236	00
19	Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0-	19		00
31	Tax. Check the box if from: <div style="display: inline-block; vertical-align: top; margin-right: 20px;"> <input type="checkbox"/> Tax Table  <input type="checkbox"/> FTB 3800           </div> <div style="display: inline-block; vertical-align: top;"> <input type="checkbox"/> Tax Rate Schedule  <input type="checkbox"/> FTB 3803           </div>	31		00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$187,203, see instructions	32	114	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: <div style="display: inline-block; vertical-align: top; margin-right: 20px;"> <input type="checkbox"/> Schedule G-1           </div> <div style="display: inline-block; vertical-align: top;"> <input type="checkbox"/> FTB 5870A           </div>	34		00
35	Add line 33 and line 34	35		00
40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	40		00
43	Enter credit name <input type="text"/> code <input type="text"/> and amount	43		00
44	Enter credit name <input type="text"/> code <input type="text"/> and amount	44		00
45	To claim more than two credits, see instructions. Attach Schedule P (540).	45		00
46	Nonrefundable renter's credit. See instructions	46		00
47	Add line 40 through line 46. These are your total credits.	47		00
48	Subtract line 47 from line 35. If less than zero, enter -0-	48		00
61	Alternative minimum tax. Attach Schedule P (540)	61		00
62	Mental Health Services Tax. See instructions	62		00
63	Other taxes and credit recapture. See instructions	63		00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	64		00

Your name:

GRAHAM S ZELT

Your SSN or ITIN:

[REDACTED]

71	California income tax withheld. See instructions . . . . .	● 71	83	.00
72	2017 CA estimated tax and other payments. See instructions . . . . .	● 72	0	.00
73	Withholding (Form 592-B and/or 593). See instructions . . . . .	● 73	0	.00
74	Excess SDI (or VPD) withheld. See instructions . . . . .	● 74	0	.00
75	Earned Income Tax Credit (EITC) . . . . .	● 75	0	.00
76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	● 76	83	.00

91 Use Tax. Do not leave blank. See instructions . . . . . ● 91 0 .00

If line 91 is zero, check if:



No use tax is owed.



You paid your use tax obligation directly to CDTFA.

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	● 92	83	.00
93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91 . . . . .	● 93	—	.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . .	● 94	83	.00
95	Amount of line 94 you want applied to your 2018 estimated tax . . . . .	● 95	0	.00
96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	● 96	83	.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	● 97	—	.00

This space reserved for 2D barcode

This space reserved for 2D barcode

Your name:

GRAHAM S ZELT

Your SSN or ITIN:

**111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD**

**PO BOX 942867**

**SACRAMENTO CA 94267-0001**

Pay online – Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

111

.00

**112** Interest, late return penalties, and late payment penalties **112**

.00

**113** Underpayment of estimated tax. Check the box: ☐ FTB 5805 attached ☐ FTB 5805F attached **113**

.00

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment. **114**

.00

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: **FRANCHISE TAX BOARD**

**PO BOX 942840**

**SACRAMENTO CA 94240-0001**

115

83

.00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Type

• Routing number

☐ Checking

• Account number

• **116** Direct deposit amount

☐ Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Type

• Routing number

☐ Checking

• Account number

• **117** Direct deposit amount

☐ Savings

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

**Sign Here**

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

• Your email address. Enter only one email address.

• Preferred phone number

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)

• PTIN

Firm's address

• FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. ... ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

TAXABLE YEAR

2017

**Substitute for Form W-2, Wage and Tax Statement, or  
Form 1099-R, Distributions From Pensions, Annuities,  
Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

CALIFORNIA FORM

3525

Attach to Form 540, 540A, 540 2EZ, 540NR (Long or Short), or 540X.

1 Your first name, middle initial, and last name

GRAHAM S ZELT

2 Your SSN or ITIN

3 Address (number and street, Apt, suite, PO box, or PMB no., city, state, and ZIP Code)

4 ENTER THE YEAR IN THE SPACE PROVIDED AT THE END OF THIS STATEMENT: I notified the Internal Revenue Service that I have been unable to obtain or have received an incorrect Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., from my employer or payer named below.

The amounts shown below are my best estimates of all wages, tips, other compensation (including noncash payments), retirement payments received, state income tax withheld, and disability insurance withheld by the employer or payer during the 2017 taxable year.

5 Employer's or payer's name, address, city, state, and ZIP Code

EUREKA RESTAURANT GROUP LLC  
12101 CRENshaw BLVD # 400 HAWTHORNE CA 90250

6 Federal employer identification number (if known)

47-2591482

7 State income tax withheld (include the name of the state)

83.

8 Wages, tips, or other compensation before deductions for taxes, insurance, etc.

0

9 State Disability Insurance withheld

56.

10 Dependent care benefits

—

11 Nonqualified plans

—

12 Gross distribution – Qualified plan distributions (IRA, pension, profit-sharing, etc.)

—

13 Taxable amount – Qualified plan distributions (IRA, pension, profit-sharing, etc.)

—

14 Capital gain (included in Box 13)

—

15 Other

—

16 How did you determine or estimate the amounts in items 7–15? Attach a copy of your supporting documents, such as your last pay stub or pay statement for the tax year showing the year-to-date totals.

I HAVE PERSONAL KNOWLEDGE OF PAYMENTS MADE TO ME BY THE PAYER.

17 Give the reason why Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement, was not furnished by your employer or payer, if known. Explain your efforts to obtain the form.

UNSUCCESSFUL.

Sign Here

Under penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Graham Zelt

Date

2/25/18

## Instructions for Form FTB 3525

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2009, and to the California Revenue and Taxation Code (R&TC).

### General Information

#### Purpose

Use form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., as a substitute for federal Forms W-2, W-2c, and 1099-R when your employer or payer does not give you a Form W-2 or Form 1099-R, or when your employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach form FTB 3525 to your tax return.

You should always attempt to get Form W-2 or Form 1099-R from your employer or payer before contacting the Internal Revenue Service (IRS) or filing form FTB 3525. After February 14, 2013, you may call the IRS at 800.829.1040 if you still have not received Form W-2 or Form 1099-R.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing form FTB 3525.

**Note:** Retain a copy of form FTB 3525 for your records.

#### Will I need to amend my tax return?

If you receive a Form W-2, Form W-2c, or Form 1099-R, after your tax return is filed with form FTB 3525, and the information differs from the information reported on your tax return, you must amend your tax return by filing Form 540X, Amended Individual Income Tax Return.

#### Penalties

The Franchise Tax Board will challenge the claims of individuals who attempt to avoid or evade their tax liability by using form FTB 3525 in a manner other than as prescribed. Potential penalties for the improper use of form FTB 3525 include:

- Accuracy-related penalties equal to 20% of the amount of taxes that should have been paid.
- Civil fraud penalties equal to 75% of the amount of taxes that should have been paid.
- A civil penalty for filing a frivolous tax return or submitting a specified frivolous submission as described by the California Revenue and Taxation Code Section 19179 and Internal Revenue Code Section 6702.