

# Instructions for Form 100X

## Amended Corporation Franchise or Income Tax Return

### What's New

California Revenue and Taxation Code Section 19306 was amended to provide that the statute of limitation (SOL) for refund will be four years from the later of the original due date or the date the tax return was filed. This law change is effective for any year with an open SOL for issuing a refund as of January 1, 2000. If the tax return is delinquent, the SOL for refund will revert back to four years from the original due date, not the extended due date.

### General Information

#### A Purpose

Use Form 100X to amend a previously filed Form 100, California Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return – Water's-Edge Filers; or Form 100S, California S Corporation Franchise or Income Tax Return.

A claim for refund of an overpayment of tax should be made by filing a Form 100X.

If the corporation is filing an amended tax return in response to a billing notice the corporation received, the corporation will continue to receive billing notices until the amended tax return is accepted. In addition, the corporation must pay the assessed tax before the corporation can claim a refund for any part of the assessed tax.

**Note:** Do not use this form to change the corporate filing status. If changing corporate status from a C corporation to an S corporation, or vice versa, file form FTB 3560, S Corporation Election or Termination/Revocation.

Unless otherwise stated, the term "corporation" as used in Form 100X and in these instructions includes banks, financial corporations, S corporations, exempt homeowners' associations, political organizations, limited liability companies; and limited liability partnerships classified as corporations.

#### B When to File

File Form 100X only after the original tax return has been filed. Corporations must file a claim for refund within four years from the original due date of the tax return, the date the tax return was filed, or within one year from the date the tax was paid, whichever is later. Tax returns filed before the due date are considered as filed on the original due date.

If the federal corporate tax return is examined and changed by the Internal Revenue Service (IRS), report these changes to the Franchise Tax Board (FTB) within six months of the final federal determination by either:

- Filing Form 100X, Amended Corporation Income Tax Return; or
- Sending a letter with copies of the federal changes to:

CORPORATION RAR  
FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501

With either method, you must include a copy of the final federal determination, all underlying data and schedules that explain or support the federal adjustments. Please note that most penalties assessed by the IRS also apply under California law. If penalties are included in a payment with the amended return, see the instructions for line 19, Penalties and Interest.

#### C Where to File

##### Tax Due

If tax is due, and the corporation is not required to use electronic funds transfer (EFT), make check or money order payable to the Franchise Tax Board. Write the California corporation number and "2000 Form 100X" on the check or money order.

Mail Form 100X with the check or money order to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501

**Note:** If the corporation must pay its tax liability using EFT, all payments must be remitted by EFT to avoid penalties. See the instructions for line 28, Amount Due.

##### Refund

Mail Form 100X to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500

##### Private Delivery Services

California law conforms to federal law regarding the use of certain designated private delivery services to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. See federal Form 1120, U.S. Corporation Income Tax Return, for a list of designated delivery services. If a private delivery service is used, address the amended tax return to:

FRANCHISE TAX BOARD  
SACRAMENTO CA 95827

**Caution:** Private delivery services cannot deliver items to PO boxes. If using one of these services to mail any item to the FTB, DO NOT use an FTB PO box.

##### Private Mailbox (PMB) Number

If you lease a mailbox from a private business rather than from the United States Postal Service, enter the box number in the special field on the amended tax return labeled "PMB no."

##### Preparer Tax Identification Number (PTIN)

Tax professionals have the option of providing their individual Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) on returns they prepare. The alternative number can be used in lieu of an SSN beginning January 1, 2000. Preparers who want a PTIN must complete and submit federal Form W-7P, Application for Preparer Tax Identification Number, to the IRS.

### Specific Line Instructions

#### Questions

**B and C** – The corporation must report any changes made by the IRS that result in additional tax to the FTB within six months of the date of the final federal determination in the following instances:

- Based on a federal audit;
- Reporting a final federal determination; or
- The IRS asked for information to establish the accuracy of specific items on the federal return and a change was made.

If the IRS changes result in a refund for California, generally the corporation must file a claim within two years of the IRS final determination date.

Be sure to include a complete copy of the final federal determination and all supporting computations and schedules, along with a schedule of the adjustments as applicable to the corporation's California tax liability. For more information, get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California.

**D and E** – Check the appropriate box to indicate whether this Form 100X is being filed to amend a Form 100, Form 100W, or Form 100S.

**F** – Check the "Yes" box if this Form 100X is being filed as a protective claim for refund. A protective claim is a claim for refund filed before the expiration of the statute of limitations for which a determination of the claim depends on the resolution of some other disputed issues, such as pending state or federal litigation or audit.

**G** – Corporations are not allowed to elect or terminate a water's-edge election on an amended return. For information on how to elect or terminate a water's-edge election, get the Form 100W, Water's-Edge Booklet.

**H and I** – If this amended return is being filed to report an increase or decrease to the prepaid minimum franchise tax, answer question H and question I.

## Columns (a), (b), and (c)

**Column (a)** – Enter the amounts as shown on the original or last previously amended tax return or, if the tax return was adjusted or examined, enter the amounts that were determined by the FTB as a result of the examination, whichever occurred later.

**Column (b)** – Enter the net increase or the net decrease for each line changed. List each change on Side 2, Part V, question 2 and provide an explanation and supporting schedules for each change.

**Column (c)** – Add any increase in column (b) to the amount in column (a) or subtract any decrease in column (b) from the amount in column (a) and enter the result in column (c). If there is no change, enter the amount from column (a) in column (c).

## Part I Income and Deductions

### Line 5 –Net income from Schedule R

If the corporate taxpayer apportions its business income to California and there is a net change in the amount of net business income (loss) after state adjustments apportioned to the corporate taxpayer, then the corporate taxpayer must recompute and attach Schedule R, Apportionment and Allocation of Income.

## Part II Computation of Tax, Penalties, and Interest

For additional information (such as applicable tax rates or instructions on how to determine net operating loss carryover, alternative minimum tax (AMT), excess net passive income tax, etc.) refer to Form 100, Form 100W, or Form 100S instructions for the taxable year being amended.

### Line 14 –Alternative minimum tax (AMT)

**Note:** This applies to Form 100 or Form 100W filers only.

Enter in column (b) the net increase or net decrease in AMT between the original Schedule P (100), Alternative Minimum Tax and Credit Limitations – Corporations, and the amended Schedule P (100). Be sure to attach the amended Schedule P (100) to Form 100X.

### Line 17 –Other adjustments to tax

For interest adjustments under the “look-back” method of completed long-term contracts, enter the net increase or net decrease in column (b). Be sure to sign the amended form FTB 3834, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts, and attach it to Form 100X.

Also, enter in column (b) the net increase or net decrease of any credit recapture, LIFO recapture, or tax on installment sales. For more information, get Form 100, or Form 100W, or Form 100S, Schedule J, Add-on Taxes and Recapture of Tax Credits, for taxable years 1991 through 2000 or get

Form 100 or Form 100S instructions for taxable years 1988 through 1990.

Enter the increase or decrease to the \$600 prepayment minimum franchise tax for qualified new corporations per California Revenue and Taxation Code Section 23221, effective for taxable years beginning on or after January 1, 1997, and before January 1, 1999. Enter the increase or decrease to the \$300 prepayment for taxable years beginning on or after January 1, 1999, and before January 1, 2000. (For corporations incorporating on or after January 1, 2000, there is no prepayment.)

### Line 19 –Penalties and Interest

Line 19 (a) – In column (b) enter the net increase or net decrease of any penalties being reported on the amended return.

Line 19 (b) – In column (b) enter the net increase or net decrease of interest being reported on the amended return.

Line 19 (c) – In column (c) enter the total of line 19 column (a) and column (b).

If the corporation does not compute the interest due, FTB will figure any interest due and bill the corporation. Interest accrues on the unpaid tax from the original due date of the return to the date paid. For the applicable interest rates, get FTB Pub. 1138A, Bank and Corporation Billing Information.

## Part III Payments and Credits

Enter any payments or credits on the appropriate line.

## Part IV Amount Due or Refund

### Line 28 –Amount due

Make the check or money order payable to the “Franchise Tax Board” for the amount shown on line 28. Write the California corporation number and taxable year on the check. Attach the check to the front of Form 100X.

**Note:** A corporation required to pay its taxes through EFT must make all payments by EFT, even if the tax due on the original tax return was paid by check or money order. Indicate which taxable year the payment should be applied to when paying by EFT.

### Line 29 –Refund

If the corporation is entitled to a refund larger than the amount claimed on the original tax return, line 29 will show the amount of refund. The FTB will figure any interest due and will include it in the refund. If you are claiming a refund for interest previously paid, include the interest amount on line 19.

## Part V Explanation of Changes

### Line 1

If the original tax return was filed using a different Corporation name, address, and/or California corporation number, enter the name, address, and California corporation number used on the original tax return on this line.

### Line 2

Explain in detail any changes made to the amounts listed in Side 1, column (a). Include in your explanation the line number references for both the original and amended tax returns and any detailed computations. Include a copy of the federal Form 1120X and schedules if a change was made to the federal return. Include the corporation’s name and California corporation number on all attachments.

## Where to Get Income Tax Forms

**By Internet** – You may download, view, and print 1994 through 2000 California bank and corporation tax forms and publications. Our website is: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**By phone** – To order 2000 business entity tax forms call (800) 338-0505 and follow the recorded instructions. This service is available to callers with touchtone phones from 6 a.m. to 8 p.m., Monday through Friday except state holidays. Please allow two weeks to receive your order. If you live outside of California, please allow three weeks to receive your order.

**By mail** – Write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

### General Toll-Free Phone Service

Our general toll-free phone service is available from 6 a.m. until midnight Monday through Friday and from 7 a.m. until 4 p.m. on Saturdays and holidays from January 2 through April 16, 2001. After April 16, service is available Monday through Friday, from 7 a.m. until 8 p.m. and from 7 a.m. until 4 p.m. on Saturdays.

**Note:** We may modify these hours without notice to meet operational needs.

From within the  
United States . . . . . (800) 852-5711  
From outside the  
United States . . . . . (916) 845-6500  
(not toll-free)

### Assistance for persons with disabilities

The FTB complies with provisions of the Americans with Disabilities Act. Persons with hearing or speech impairments, call:

From voice phone  
(California Relay Service) . . . . (800) 735-2922  
From TTY/TDD  
(Direct line to FTB  
customer service) . . . . . (800) 822-6268

For all other assistance or  
special accommodations . . (800) 852-5711