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UNITED STATES AND CALIFORNIA INCOME TAX BASICS

US TAXES (AKA FEDERAL TAXES)

RESIDENT: US CITIZEN, GREEN CARD, J-1 HERE IN 3 OR MORE CALENDAR YEARS INCLUDING 2007 (IN LAST 6 YEARS). PAYS TAX ON WORLDWIDE INCOME.

NON-RESIDENT: J-1 HERE IN 2 OR LESS CALENDAR YEARS INCLUDING 2007.

RESIDENT FILES FORM 1040, 1040A (NO GOOD FOR TREATY EXEMPTIONS) OR 1040EZ (ONLY WAGES, NO TREATY)

NON-RESIDENT FILES 1040 NR-EZ (ONLY WAGES & SCHOLARSHIP INCOME) OR 1040NR (ALL TYPES OF INCOME)

CALIFORNIA TAXES (DO FEDERAL TAX RETURN FIRST!!!)

RESIDENT: USE FORM 540 IF US RESIDENT AND LIVED IN CALIFORNIA ALL YEAR
USE FORM 540NR IF US RESIDENT AND LIVED IN CALIFORNIA PART YEAR
USE 540A IF LIVED IN CALIFORNIA ALL YEAR AND NO TREATY

NON-RESIDENT: IF US NON-RESIDENT TAX RETURN, THEN FORM 540NR (LONG FORM) AND 540NR (CA), OR 540NR (SHORT FORM) IF NO TREATY EXEMPTIONS

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DUE DATES

APRIL 15 FOR **ALL FORMS** (EXCEPT FOR NON-RESIDENT FORM **AND** THEN ONLY IF NOT EMPLOYEE - - THEN JUNE 15)

APRIL 15 FOR **ALL TAXES**

EXTENSIONS TO FILE: USE FORM 4868 FOR FEDERAL; FORM 3519 FOR CALIFORNIA. CALIFORNIA EXTENSION TO FILE IS AUTOMATIC (NO FORM REQUIRED) IF FORM 4868 FILED WITH FEDERAL. USE THESE FORMS TO SEND TAXES WITH EXTENSION.

WHAT TO DO NOW

DO IT YOURSELF

GET ON THE WEB AND FIND YOUR FORMS:

FEDERAL: WWW.IRS.GOV (UPPER LEFT CORNER OF HOME PAGE "MOST REQUESTED FORMS" & PUBLICATIONS

(TREATIES: WWW.IRS.GOV, BUSINESS, INTERNATIONAL BUSINESS. (INCOME TAX TREATIES IN UPPER LEFT))

PUBLICATION 519 GOOD FOR ALIENS

CALIFORNIA: WWW.FTB.CA.GOV. FORMS – 2007 TAX YEAR

HIRE A TAX PREPARER

H & R BLOCK OR OTHER STORE FRONT IS FINE IF YOU ARE FILING AS A RESIDENT AND HAVE NO TREATY EXEMPTIONS OR FOREIGN INCOME.

CERTIFIED PUBLIC ACCOUNTANT (CPA) IF YOU ARE NON-RESIDENT AND HAVE FOREIGN INCOME AND OR TREATY EXEMPTIONS

MAIL YOUR TAX RETURNS WITH POSTMARK BY MIDNIGHT APRIL 15 TO BE TIMELY FILED.