



Bet Tzedek Legal Services

FTB Payment and Filing COVID-19 Quick Facts

Franchise Tax Board (FTB) Payment and Filing & COVID-19 – QUICK FACTS

- 1. FTB Filing Deadline:** The April 15, 2020 deadline to file your 2019 Taxes has been extended to July 15, 2020. The extension filing due date is October 15, 2020.
- 2. FTB Payment Deadline:** The April 15, 2020 deadline to pay any Taxes you may owe with your return, has been extended to July 15, 2020.
 - a. What does this mean?**
 - 1.** In general, the FTB provides a single deadline for taxpayers to file their returns and pay any taxes they may owe for the taxable year. This date almost always falls on April 15, 2020 aka “Tax Day!” If you do not file your tax return or pay the taxes you may owe by the April 15, 2020 filing deadline, the IRS can assess penalties and interest on top of the taxes you may owe for the given taxable year.
 - 2. Effect of COVID-19:** In response to COVID-19, the FTB has moved “Tax Day” to July 15, 2020. This means, that you must file your taxes and pay any taxes you may owe by the July 15, 2020 filing deadline.
- 3. Filing Requirement:**
 - a. You are required to file a 2019 Tax Return If:**
 - 1. Single or Head of Household:** Your filing status is “single” or “head of household” and you were either:
 - 1.** Under the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$18,241 with no dependents, \$30,841 with 1 dependent, or \$40,291 with 2 or more dependents
 - 2.** Over the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$24,341 with no dependents, \$33,791 with 1 dependent, or \$41,351 with 2 or more dependents
 - 2. Married Filing Jointly or Separately:** You and your spouse/registered domestic partner (RDP) filed “married/RDP filing jointly” or “married/RDP filing separately” and you were both either:
 - 1.** under the age of 65 in December of 2019 and your combined gross income for the 2019 Tax Year was at least \$36,485 with no dependents, \$49,085 with 1 dependent, or \$58,535 with 2 or more dependents
 - 2.** if one spouse was over the age of 65 years old in December of 2019 and your combined gross income was at least \$42,585 with no dependents, \$52,035 with one dependent, or \$59,595 with 2 or more dependents.

3. if you were both over the age of 65 in December of 2019 and your combined gross income for the 2019 Tax Year was at least \$48,685 with no dependents, \$58,135 with 1 dependent, or \$65,695 with 2 or more dependents.

3. **Qualifying Widow(er):** Your filing status is “qualifying widower” and you were either:

1. under the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$30,841 with 1 dependent, or \$40,291 with 2 or more dependents
2. over the age of 65 in December of 2019 and your gross income for the 2019 Tax Year was at least \$33,791 with 1 dependent, or \$41,351 with 2 or more dependents

b. **Filing Resources:** If you have a filing requirement for 2019 or need to determine your filing status, the FTB has both a free E-File resource and filing requirement status checklist.

1. **Free E-File:** <https://www.ftb.ca.gov/file/ways-to-file/online/calfile/index.asp>
2. **Determining Filing Requirement:** <https://www.ftb.ca.gov/file/personal/residency-status/index.html>

4. **Extension to file:**

a. **No form is required for an extension to file**

1. There is an automatic 6-month extension to file your return, with a deadline of October 15th

b. **Keep in mind:** An extension **to file** your return DOES NOT mean that you have until October 15, 2020 **to pay** any tax you may owe. You have until July 15, 2020 to pay any tax you may owe.

Resources:

- FTB Resources:
 - FTB FAQ's with COVID19: <https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html>
 - FTB Filing and Payment Extensions: <https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/extensions-to-file-pay.html>

If you have more questions or need assistance, we are happy to help. Please contact our intake line at 323-939-0506.

**These materials were last updated on May 26, 2020, and do not contain or incorporate any benefits from the recently passed Federal CARES Act. We are in the process of incorporating this information and will post an updated guide as soon as possible.*