



# California Individual Tax Hazards: 10 Strategies for Out-of-State Practitioners

*Karen Brosi, EA, CFP and Susan Maples, CPA*

*Course # 8172584, Version 2004, 2 CPE Credits*

 **your self-study.  
your way.**

## Course CPE Information

### Course Expiration Date

Per AICPA and NASBA Standards (S9-06), QAS Self-Study courses must include an expiration date that is *no longer than one year from the date of purchase or enrollment*.

### Field of Study

Taxes (in NY Taxation). Some state boards may count credits under different categories—check with your state board for more information.

### Course Level

Basic.

### Prerequisites

There are no prerequisites.

### Advance Preparation

None.

### Course Description

Filing California taxes for clients who live outside of California either part time or all year can prove quite challenging. For this course, tax expert Karen Brosi teams up with Susan Maples, the Taxpayers' Rights Advocate for California's FTB. Among the topics covered are the top 10 challenges facing practitioners and their clients, including defining residency, sourcing income, community property, real estate, and the treacherous territory of installment sales.

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## **Instructional Design**

This Self-Study course is designed to lead you through a learning process using instructional methods that will help you achieve the stated learning objectives. You will be provided with course objectives and presented with comprehensive information and facts demonstrated in exhibits and/or case studies. Review questions will allow you to check your understanding of the material, and a qualified assessment will test your mastery of the course.

Please familiarize yourself with the following instructional features to ensure your success in achieving the learning objectives.

### **Course CPE Information**

The preceding section, “Course CPE Information,” details important information regarding CPE. If you skipped over that section, please go back and review the information now to ensure you are prepared to complete this course successfully.

### **Table of Contents**

The table of contents allows you to quickly navigate to specific sections of the course.

### **Learning Objectives and Content**

Learning objectives clearly define the knowledge, skills, or abilities you will gain by completing the course. Throughout the course content, you will find various instructional methods to help you achieve the learning objectives, such as examples, case studies, charts, diagrams, and explanations. Please pay special attention to these instructional methods, as they will help you achieve the stated learning objectives.

### **Review Questions**

The review questions accompanying this course are designed to assist you in achieving the course learning objectives. The review section is not graded; do not submit it in place of your qualified assessment. While completing the review questions, it may be helpful to study any unfamiliar terms in the glossary in addition to course content. After completing the review questions, proceed to the review question answers and rationales.

### **Review Question Answers and Rationales**

Review question answer choices are accompanied by unique, logical reasoning (rationales) as to why an answer is correct or incorrect. Evaluative feedback to incorrect responses and reinforcement feedback to correct responses are both provided.

### **Glossary**

The glossary defines key terms. Please review the definition of any words you are not familiar with.

### **Index**

The index allows you to quickly locate key terms or concepts as you progress through the instructional material.

## Qualified Assessment

Qualified assessments measure (1) the extent to which the learning objectives have been met and (2) that you have gained the knowledge, skills, or abilities clearly defined by the learning objectives for each section of the course. Unless otherwise noted, you are required to earn a minimum score of 70% to pass a course. If you do not pass on your first attempt, please review the learning objectives, instructional materials, and review questions and answers before attempting to retake the qualified assessment to ensure all learning objectives have been successfully completed.

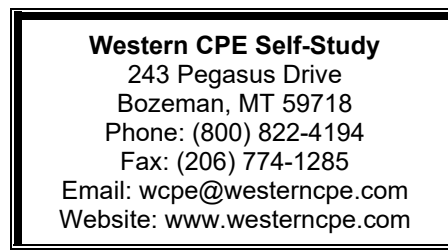
## Answer Sheet

Feel free to fill the Answer Sheet out as you go over the course. To enter your answers online, follow these steps:

1. Go to [www.westerncpe.com](http://www.westerncpe.com).
2. Log in with your username and password.
3. At the top right side of your screen, hover over “My Account” and click “My CPE.”
4. Click on the big orange button that says “View All Courses.”
5. Click on the appropriate course title.
6. Click on the blue wording that says “Qualified Assessment.”
7. Click on “Attempt assessment now.”

## Evaluation

Upon successful completion of your online assessment, we ask that you complete an online course evaluation. Your feedback is a vital component in our future course development.



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## Learning Objectives

### Learning Objectives

Upon successful completion of this course, participants will be able to:

#### Section 1

- Recognize the requirements for residency in California, noting the difference between residency and domicile in California
- Note the types of California-source income and its impact on income tax for residents, non-residents, part-year residents, and pass-through entities
- Recall the defining characteristics of domicile and community property laws with respect to California married couples and Registered Domestic Partners
- Cite California tax laws including filing requirements regarding the sale of real property and like-kind exchanges

#### Section 2

- Recognize the taxation requirements for installment sales, noting differences between California non-resident and resident treatment
- Cite California laws including filing requirements and applicable issues regarding the reporting of worldwide income, the treatment of carryovers for residents and non-residents, the filing of group non-resident returns, the apportionment of income for trusts with out-of-state trustees, e-filing, and paying taxes electronically
- Recognize the requirements for California's mental health tax, noting taxpayers who may be subject to the mental health tax
- Note the requirements of the Other State Tax Credit (OSTC)
- Recognize the process of requesting a penalty abatement, noting excuses that show the taxpayer has reasonable cause for avoiding the penalty
- Recognize the purpose of a MyFTB Account, noting the information a tax practitioner has access to, as well as the authority to respond to FTB notices or file Powers of Attorney for clients



## **Course Materials**

**Insert course materials here or delete this section**

## PowerPoint Slides

**Complete this section last.**

**You will need to add page numbers to the PDF of the PPT slides:**

- 1. Click on “Tools”**
- 2. Under “Edit Page Design,” click on “Header & Footer”**
- 3. Choose “Add Header & Footer” then click “Add New”**
  - a. Under “Font”**
    - i. Name: Times New Roman**
    - ii. Size: 12 pt**
  - b. Under “Margins”**
    - i. Change “Bottom” to 0.7**
  - c. Move the cursor to the “Center Footer Text” box**
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  - e. Click on “Page Number and Date Format”**
    - i. Refer to the Word Doc for the starting page number for the PPT slides and change the “Start Page Number”**
  - f. Click OK and the PPT PDF should have page numbers**

**You will now need to change the next section’s page number:**

- 1. Double click on the page number**
- 2. Click on “Page Number”**
  - a. Choose “Format Page Number”**
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  - c. Click OK**

**Update the Table of Contents, PDF this Doc, then insert the PPT PDF after this page in the new PDF. You can then delete this page.**

## Review Questions

The review questions accompanying this course are designed to assist you in achieving the course learning objectives. The review section is not graded; do not submit it in place of your qualified assessment. While completing the review questions, it may be helpful to study any unfamiliar terms in the glossary in addition to course content. After completing the review questions, proceed to the review question answers and rationales.

### Section 1

1. For the state of California, domicile:
  - a. Is the same as residency.
  - b. Can be more than one place at any time.
  - c. Is the place where an individual is never absent.
  - d. Is the place where an individual intends to return after an absence.
2. In California, the following is accurate regarding pass-through entities:
  - a. A part-year California resident who is a partner must divide his or her share of partnership income into two periods: (1) the period of California residency and (2) the period of California non-residency.
  - b. For California tax purposes, a trust is not considered a pass-through entity.
  - c. A California resident who is a shareholder in a California-based S corporation is taxed only on income sourced to California.
  - d. A nonresident member of an LLC is not taxed on any California-sourced income of the LLC.
3. Form 3840:
  - a. Must be filed by an individual who deferred gain on a like-kind exchange of California property in 2012.
  - b. Must be filed yearly when required even if an individual had no California filing requirement for a year.
  - c. Is optional for taxpayers who defer gain on a like-kind exchange of California property.
  - d. Is used to report deferred gain from a like-kind exchange only in the year of the exchange.

## Section 2

4. Which statement is true regarding California taxation of installment sales?
  - a. An individual who recently moved from California to North Carolina will be taxed by California on the installment gain from a sale of North Carolina property sold *after* the individual moved to North Carolina.
  - b. An individual sold a patent on the installment basis while living in California. After he moved to Oregon, California will continue to tax the gain from installments received after he left California.
  - c. If a nonresident sells California property, the FTB must withhold 3 1/3 % of tax from each installment received by the seller from the buyer.
  - d. If an individual recently moved to California, any installment gain received from property sold in another state is not taxed in California.
5. Which statement is true regarding electronic payments?
  - a. If a taxpayer is assessed the 1% penalty for failure to pay electronically, he or she can pay the penalty by check.
  - b. A taxpayer who has a one-time tax liability exceeding \$80,000 needs to pay tax electronically only in the year of that large liability.
  - c. Making electronic payments is optional for California taxpayers.
  - d. The FTB will not know how to assign a second payment that occurs from a taxpayer accidentally hitting the “submit” button twice.
6. If a California taxpayer is seeking penalty abatement:
  - a. Reasonable cause includes the taxpayer not being aware that he or she had a filing requirement.
  - b. He or she can rely on California’s automatic first time penalty abatement.
  - c. The taxpayer cannot blame his or her tax preparer for filing a late tax return.
  - d. The FTB will not take into consideration the filing history of the taxpayer.

## Review Question Answers and Rationales

Review question answer choices are accompanied by unique, logical reasoning (rationales) as to why an answer is correct or incorrect. Evaluative feedback to incorrect responses and reinforcement feedback to correct responses are both provided.

### Section 1

1. For the state of California, domicile:
  - a. Is the same as residency. Incorrect. Domicile is not the same as residency. Domicile is the true, fixed, and permanent home of a taxpayer.
  - b. Can be more than one place at any time. Incorrect. A taxpayer can have only one domicile at a time.
  - c. Is the place where an individual is never absent. Incorrect. A taxpayer can be absent from his or her domicile for any number of reasons. Domicile is the place where an individual intends to return after an absence.
  - d. **Is the place where an individual intends to return after an absence. Correct. Domicile is a true, fixed and permanent home and is the place a taxpayer intends to return when he or she is absent.**
2. In California, the following is accurate regarding pass-through entities:
  - a. **A part-year California resident who is a partner must divide his or her share of partnership income into two periods: (1) the period of California residency and (2) the period of California non-residency. Correct. A part-year resident partner, shareholder, member, or beneficiary must divide his or her taxable income from the pass-through entity into two different periods—the period during which the taxpayer was a California resident, and the period during which the taxpayer was a California nonresident.**
  - b. For California tax purposes, a trust is not considered a pass-through entity. Incorrect. California tax law mirrors federal tax law in that a trust is considered a pass-through entity.
  - c. A California resident who is a shareholder in a California-based S corporation is taxed only on income sourced to California. Incorrect. A California resident who is a partner, shareholder, member, or beneficiary must include all items of income and deductions from the pass-through in California income.
  - d. A nonresident member of an LLC is not taxed on any California-sourced income of the LLC. Incorrect. A nonresident of California who is a partner, shareholder, member, or beneficiary of a pass-through entity includes only California source income and deductions in his or her California income.

3. Form 3840:

- a. Must be filed by an individual who deferred gain on a like-kind exchange of California property in 2012. Incorrect. A Form 3840 is filed by an individual who exchanged California property for out-of-state property in a qualified like-kind exchange on January 1, 2014 or later. Exchanges occurring prior to January 1, 2014, are not subject to the Form 3840 reporting requirement.
- b. Must be filed yearly when required even if an individual had no California filing requirement for a year. Correct. If an individual exchanges California property for out-of-state property in a qualified like-kind exchange on or after January 1, 2014, he or she must file a Form 3840 even if the individual is not otherwise required to file a California tax return. The form is required to be filed *yearly* to report the deferred gain until the gain is recognized into taxable income.**
- c. Is optional for taxpayers who defer gain on a like-kind exchange of California property. Incorrect. The reporting requirement of Form 3840 is *mandatory* for individuals who exchange California property for out-of-state property in a qualified like-kind exchange on or after January 1, 2014. Even if the taxpayer is not otherwise required to file a California tax return, he or she must file the Form 3840. The form is required to be filed *yearly* to report the deferred gain until the gain is recognized into taxable income.
- d. Is used to report deferred gain from a like-kind exchange only in the year of the exchange. Incorrect. The Form 3840 is used to report and track the deferred gain that is a result of an exchange of California property for out-of-state property in a qualified like-kind exchange occurring on or after January 1, 2014. The form is required to be filed *yearly* to report the deferred gain until the gain is recognized into taxable income.

## Section 2

4. Which statement is true regarding California taxation of installment sales?
- a. An individual who recently moved from California to North Carolina will be taxed by California on the installment gain from a sale of North Carolina property sold *after* the individual moved to North Carolina. Incorrect. A new non-resident, who was once a California resident, will *not* be taxed on installment proceeds unless the sale was California-sourced income.
  - b. An individual sold a patent on the installment basis while living in California. After he moved to Oregon, California will continue to tax the gain from installments received after he left California. Correct. On tangible and intangible property, if the sale takes place while a taxpayer is a California resident, the installment gain will continue to be taxed to California even if the taxpayer moves permanently to another state.**
  - c. If a nonresident sells California property, the FTB must withhold 3 1/3% of tax from each installment received by the seller from the buyer. Incorrect. The FTB withholds 3 1/3% of the gross sale price at the time of sale.
  - d. If an individual recently moved to California, any installment gain received from property sold in another state is not taxed in California. Incorrect. Once an individual is a resident of California, he or she will be taxed by California on all income, including installment gain on installments received after the residency begins. This remains true even if the installments are from the sale of property located in another state.

5. Which statement is true regarding electronic payments?
- a. If a taxpayer is assessed the 1% penalty for failure to pay electronically, he or she can pay the penalty by check. Incorrect. Once a California taxpayer meets the requirements for paying taxes electronically, he or she is thereafter required to make all payments electronically, regardless of amount. If a taxpayer is assessed the 1% penalty for failure to pay electronically, he or she must make the penalty payment electronically or be assessed with another penalty. All payments, including penalties, must be made electronically after a taxpayer meets the electronic payment requirements the first time.
  - b. A taxpayer who has a one-time tax liability exceeding \$80,000 needs to pay tax electronically only in the year of that large liability. Incorrect. Once a taxpayer meets the requirements to pay electronically, he or she must make all payments electronically each year thereafter, regardless of the amount of the payment.
  - c. Making electronic payments is optional for California taxpayers. Incorrect. Once a taxpayer meets the requirements to pay electronically, he or she is required to make payments electronically. For qualifying taxpayers, electronic payment of taxes is mandatory. For those who never meet the electronic payment requirements, paying taxes electronically is optional.
  - d. **The FTB will not know how to assign a second payment that occurs from a taxpayer accidentally hitting the “submit” button twice. Correct. Because the FTB does not capture bank account numbers and bank routing numbers in the electronic pay system, a taxpayer who accidentally hits the “submit” button twice creates a problem for the FTB in that the FTB has no idea which account or which bank from which to withdraw (or deposit, in the case of a refund) funds.**
6. If a California taxpayer is seeking penalty abatement:
- a. Reasonable cause includes the taxpayer not being aware that he or she had a filing requirement. Incorrect. Reasonable cause is determined to be what a reasonable or prudent person should have done. The FTB does not recognize ignorance of filing requirements as reasonable cause.
  - b. He or she can rely on California’s automatic first time penalty abatement. Incorrect. Unlike the IRS (who generally permits an abatement for first-time occurrence of penalties), the FTB does not have a leniency of first-time penalty abatement.
  - c. **The taxpayer cannot blame his or her tax preparer for filing a late tax return. Correct. The FTB holds the taxpayer, not the tax preparer, responsible for filing his or her tax return on a timely basis. Therefore, the taxpayer cannot blame his or her tax preparer for a delinquent filing.**
  - d. The FTB will not take into consideration the filing history of the taxpayer. Incorrect. In determining reasonable cause, the FTB will consider the filing history of the taxpayer.



## Glossary

This is a glossary of key terms with definitions. Please review any terms with which you are not familiar.

**Community income:** Income generated from *community property*.

**Community property state:** The *community property* states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

**Community property:** In *community property states*, community property is all property not governed under a separate property agreement, and is treated as owned in equal parts by both spouses in a marriage or *Registered Domestic Partnership*.

**Domicile:** For tax purposes, domicile is the place where an individual voluntarily establishes himself/herself and family, not merely for a special or limited purpose, but with a present intention of making it a true, fixed, permanent home and principal establishment. It is the place where, whenever the individual is absent, he/she intends to return.

**E-pay:** The requirement for certain California taxpayers to pay taxes electronically. Any taxpayer must electronically pay his or her California taxes if 1) make an estimated tax or extension payment over \$20,000; or 2) files an original return with a tax liability over \$80,000.

**Failure to file penalty:** A penalty assessed by the California *FTB* on any taxpayer who fails to make and file a return on or before the due date of the return or the due date as extended by the *Franchise Tax Board* (unless it is shown that the failure is due to reasonable cause and not due to willful neglect). The penalty is equal to 5 percent of the tax, added to the tax for each month or fraction thereof elapsing between the due date of the return (determined without regard to any extension of time for filing) and the date on which filed. The total penalty may not exceed 25 percent of the tax. In the case of an individual, the minimum penalty is the lesser of 1) \$135, or 100% of the tax required to be shown on the return.

**Filing Enforcement (FE) Division:** The California division of the *FTB* that is responsible for gathering income information and other data on individuals and business entities. Using that information, FE then identifies and contacts potential nonfilers.

**Form 3840, California Like-Kind Exchanges:** Provides information about the relinquished California properties and the non-California replacement properties in the like-kind exchange. Form *FTB* 3840 must be filed in the year in which the like-kind exchange is completed and each subsequent year that the gain or loss is deferred, regardless of whether the seller/exchanger has any other California filing requirement.

**Form 8454, e-file Opt-Out Record for Individuals:** A Form 8454 is signed by a taxpayer who opts out of e-filing. The tax practitioner does not send the Form 8454 to the *FTB*, but retains it for his or her records.

**Form FTB 2917, Reasonable Cause—Individual and Fiduciary Claim for Refund:** The form used by individuals and fiduciaries to provide reasonable cause for failing to file a California tax return or failing to pay a California tax. This form is used to request penalty abatement.

**Form FTB 2924, Reasonable Cause—Business Entity Claim for Refund:** The form used by business entities to provide reasonable cause for failing to file a California tax return or failing to pay a California tax. This form is used to request penalty abatement.

**Franchise Tax Board (FTB):** The governmental agency who assesses and collects income and other taxes for the state of California.

**Group non-resident return:** A return which is filed by a California pass-through business entity, which acts as the authorized agent to file a group non-resident return for certain non-residents. The business entity pays the tax on behalf of the non-resident individuals who elect to file a group return. This group non-resident return is considered a group of individual returns that meets the California individual income tax return filing requirement.

**Intangible income:** Income from intangible personal property, such as interest, dividends, and capital gains or losses from the sale or exchange of stocks and securities.

**Late payment penalty:** A penalty assessed by the California FTB on any taxpayer who pays his or her tax after the due date of the return (determined without regard to any extension of time for filing). The penalty is equal to 5% of the total tax unpaid, plus 0.5% per month of the “remaining tax” for each additional month or fraction thereof, not to exceed 40 months during which the “remaining tax” is greater than zero. The aggregate amount of penalty exceed 25 percent of the total unpaid tax and shall be due and payable upon notice and demand by the *Franchise Tax Board*.

**Mental Health Services Tax:** A California tax surcharge on individuals equal to 1% of taxable income more than \$1 million.

**MyFTB account:** This new online account with the California FTB is used to provide tax account information and online services to individuals, business representatives, and tax preparers.

**Nonresident:** Anyone who is not a resident.

**Other State Tax Credit (OSTC):** Taxpayers may qualify for a credit for income taxes paid to another state when the same income that is taxed by the other state is also taxed by California. Effective for all open taxable years, other state income taxes which are paid to the other state do not necessarily have to be in the same year, if the taxes relate to the same transaction.

**Part-year resident:** An individual who is both a resident and a nonresident for different portions of the same year.

**Reasonable cause:** For purposes of abatement of California tax penalties, reasonable cause means that the taxpayers exercised ordinary business care and prudence in meeting their tax obligations but nevertheless failed to comply with filing and payment of tax requirements.

**Registered Domestic Partnership (RDP):** In California, two adults who have chosen to share one another's lives in an intimate and committed relationship of mutual caring.

**Resident:** Any individual who meets any of the following: (1) in California for other than a temporary or transitory purpose, or (2) domiciled in California, but outside California for a temporary or transitory purpose.

**Separate income:** Income generated from *separate property*.

**Separate property:** Separate property includes property owned separately by each spouse/*RDP* before marriage or registering as a domestic partnership, property received separately as gifts or inheritances, property purchased with separate property funds, money earned while domiciled in a separate property state, and all property declared separate property in a valid agreement.

**Tangible income:** Income such as compensation, the income from tangible personal property and real estate and business income.

**Worldwide income:** For California tax purposes, worldwide income is the taxpayer's income from all sources no matter which state is the source.

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## Qualified Assessment

California Individual Tax Hazards: 10 Strategies for Out-of-State Practitioners

Course # 8172584, Version 2004

Publication/Revision Date:

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### Course Expiration Date

Per AICPA and NASBA Standards (S9-06), QAS Self-Study courses must include an expiration date that is ***no longer than one year from the date of purchase or enrollment.***

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1. When determining residency:
  - a. The number of ties the taxpayer has to California determines his or her residency.
  - b. The location of a spouse or RDP is not a determining factor of residency.
  - c. Residency is one of the top 10 audit issues for the Franchise Tax Board.
  - d. Residency is determined solely based on the amount of time spent in California versus amount of time spent outside California.
2. Which type of income is considered intangible income in California?
  - a. Interest.
  - b. Compensation.
  - c. Business income.
  - d. Income from real estate.
3. Which is correct sourcing of income for purposes of California income tax?
  - a. Pension distributions are California-sourced income to nonresidents if the nonresident worked in California prior to retirement.
  - b. Interest is sourced to California if the account is used as security for a loan that is used as working capital in a California-based business.
  - c. Income earned from another state is sourced to California if the business is based in California.
  - d. Interest income is sourced to the state where the account is held.
4. Regarding domicile:
  - a. Domicile is determined only by the location of property owned.
  - b. An individual can have as many domiciles as he or she has homes.
  - c. College students are domiciled in the state where they attend college.
  - d. Domicile determines whether community property laws apply.

5. A Registered Domestic Partner:
  - a. Must file “single” on his or her California tax return.
  - b. Can file “married filing joint” or “married filing separate” on his or her federal tax return.
  - c. Can file “married filing joint” or “married filing separate” on his or her California tax return.
  - d. Must file “single” on both his or her California and federal income tax return.
6. Regarding group non-resident returns:
  - a. A non-resident whose only California-sourced income is reported on a group non-resident return must still file a Form 540NR to report the income from the group non-resident return.
  - b. The income of a group non-resident return is taxed at the lowest California tax rate.
  - c. If a partner in a partnership that files a California group non-resident return has California income from other sources, he or she is not eligible to be included in the group non-resident return.
  - d. A group non-resident return can be filed for full-year and part-year nonresidents.
7. AB 1115 provides the treatment of carryovers for:
  - a. New non-residents to be treated as if they were always non-residents.
  - b. Non-residents to be treated as if they were always residents.
  - c. New residents to be treated as if they were always nonresidents.
  - d. Residents to be treated as if they were never residents.
8. California’s mental health tax:
  - a. Is a 1% surcharge on all taxable income over \$100,000.
  - b. Creates a top marginal tax rate of 13.3% for some taxpayers.
  - c. Creates a penalty for individuals filing married filing separate returns.
  - d. Is assessed on benefits paid to individuals who are certified by a physician to be mentally ill.
9. The Other State Tax Credit (OSTC):
  - a. Cannot be claimed by a California resident who files an Oregon tax return.
  - b. Includes taxes paid in another state and in another country if California taxes the same income.
  - c. Is taken on California Form 540, Schedule R.
  - d. Is available even if no tax is paid in another state for which the taxpayer is seeking credit.

10. A California MyFTB account:
- a. Is only available to tax practitioners.
  - b. Automatically grants tax practitioners access to client data.
  - c. Is not available to out of state tax practitioners.
  - d. Enables tax practitioners to respond to FTB notices sent to clients.



**Answer Sheet**  
California Individual Tax Hazards:  
10 Strategies for Out-of-State Practitioners  
Course # 8172584, Version 2004  
2 CPE Credits

Date: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Fax: \_\_\_\_\_ E-mail\*: \_\_\_\_\_

\*E-mail address MUST be unique (not shared with another CPA) for Western CPE to grade your assessment

Name of purchaser (if other than person taking assessment): \_\_\_\_\_

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- |         |         |         |         |          |
|---------|---------|---------|---------|----------|
| 1. ____ | 3. ____ | 5. ____ | 7. ____ | 9. ____  |
| 2. ____ | 4. ____ | 6. ____ | 8. ____ | 10. ____ |





**Course Evaluation**  
California Individual Tax Hazards:  
10 Strategies for Out-of-State Practitioners  
Course # 8172584, Version 2004

Thank you for taking the time to fill out this course and customer experience evaluation. Your responses help us to build better courses and maintain the highest levels of service. If you have comments not covered by this evaluation, or need immediate assistance, please contact us at 800.822.4194 or [wcpe@westerncpe.com](mailto:wcpe@westerncpe.com).

**Course and Instructor Evaluation**

1. Please answer the following related to the content of the course:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The stated learning objectives were met.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The course materials were accurate, relevant, and contributed to the achievement of the learning objectives.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The stated prerequisites were appropriate and sufficient.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Based on 50 minutes per credit hour, the time to take this course accurately reflects the credit hours assigned to it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The instructor was knowledgeable and effective.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Were there any questions you felt were confusing or had incorrect answers listed? If so, please give the question number and a brief description of the issue:

3. Please provide any additional comments specific to the educational content or author of this course:

4. Do you have ideas for future course topics? If so, please list them along with any known subject matter experts we might contact to develop the course:

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## Customer Experience

5. Please rate your overall experience with Western CPE:

	Unsatisfactory	Improvement Needed	Meets Expectations	Exceeds Expectations	Exceptional
If you interacted with our Customer Service team, please rate the quality of service you received.	O	O	O	O	O
If you purchased your course online, please rate the quality of your e-commerce experience.	O	O	O	O	O
“My Account” information includes the tools necessary to access courses and track those completed.	O	O	O	O	O

6. Please indicate the likelihood of your purchasing the listed course formats from Western CPE:

	Not at all	Not very likely	Possibly	Likely	Highly Likely
Self-Study	O	O	O	O	O
Webcast OnDemand	O	O	O	O	O
Live Webcast	O	O	O	O	O
Resort Conference or Seminar	O	O	O	O	O

7. Please use the box below to provide any additional comments related to your educational experience with Western CPE.

8. If you are willing to provide a quote about this course, or Western CPE in general, that we may use in our promotional materials, please state it below. Be sure to include your name, title, city, and state.