1000 INTRODUCTION

The General Tax Audit Manual (GTAM) contains procedures and guidelines for completing general tax audits. Refer to this manual when auditing cases. However, it does not cover all possible audit situations.

Statements of law made in the GTAM reflect the law on the manual's revision date. Send suggested updates to the GTAM to * * * * * * *, GTA Technical Resource Section,* * * * * * *.

GTAM 1050 COMMONLY USED ACRONYMS
GTAM 1100 TAXPAYER BILL OF RIGHTS
GTAM 1200 MISSION OF THE FRANCHISE TAX BOARD
GTAM 1300 STATEMENT OF PRINCIPLES OF TAX ADMINISTRATION
GTAM 1400 AMERICANS WITH DISABILITIES ACT - REQUESTS FOR ALTERNATIVE FORMATS

NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

Reviewed: April 2003

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

1050 COMMONLY USED ACRONYMS

These acronyms are used extensively throughout the General Tax Audit Manual:

BETS	Business Entity Tax System
CR&TC	California Revenue and Taxation Code
FTB	Franchise Tax Board
GTA	General Tax Audit
GTAM	General Tax Audit Manual
IMF	Individual Master File
IRC	Internal Revenue Code
IRS	Internal Revenue Service
NPA	Notice of Proposed Assessment
PASS	Professional Audit Support System
PIT	Personal Income Tax
RAR	Revenue Agent's Report
SBE	State Board of Equalization
TI	Taxpayer Information

Reviewed: April 2003

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

---

1100 TAXPAYER BILL OF RIGHTS

See the *California Taxpayers' Bill of Rights, A Comprehensive Guide (REV. 4-98).* (Form FTB 4058C)

You can find this form on our website at:

* * * * * * * * * * * * * * * * * * * *

For more information, refer to the income tax law code sections. Most of the Taxpayers' Bill of Rights provisions are in CR&TC sections 21001–21027.

NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

Reviewed: April 2003

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

---

1150 PRIVACY PRINCIPLES

See our Privacy Principles at:

****

NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

Reviewed: November 2004

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

---

1200 MISSION OF THE FRANCHISE TAX BOARD

See our Mission statement at:

About Franchise Tax Board

Reviewed: November 2004

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

---

1300 STATEMENT OF PRINCIPLES OF TAX ADMINISTRATION

See the Statement of Principles of Tax Administration at:

http://www.ftb.ca.gov/aboutftb/index.html - principles
Reviewed: April 2003

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated

---

1400 AMERICANS WITH DISABILITIES ACT - REQUESTS FOR ALTERNATIVE FORMATS

To comply with the Americans with Disabilities Act, we must send the following forms with initial contact letters:

Fed/State Examination Section

- Audit, Contact, and Privacy Notices (Form FTB 1015C)

Residency Program

- *Frequently Asked Questions about your Residency Audit (Form FTB 1015R)*

All Other Sections

- Frequently Asked Questions About your Tax Audit (Form FTB 1015B)

If a request is made for tax forms or other material in other formats, such as Braille, audiocassette, or large print; then contact the *Audit Tech/Support Bureau* at * * * * * * *. The Audit Tech/Support Bureau requests tax forms from the Tax Forms Development & Distribution Section. They will request the tax form(s) or other material(s) from vendors. These requests should arrive in two to three weeks.

NOTE: If a taxpayer contacts you through the *California Relay Service* or *TTY/TDD* to respond to an initial letter, you should first verify the taxpayer's identity by asking for:

- Taxpayer name and address;
- Taxpayer identification number (usually Social Security Number);
- Tax years in question; and
- Initial letter mail date.

NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

Reviewed: April 2003

The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated