
ESTATES – NEW FEE FOR SPECIALIZED SERVICES

PURPOSE OF BULLETIN To advise staff that as of January 1, 2005, a fee is required for expedited tax clearances, including expedited tax clearances provided to estates.

BACKGROUND Revenue and Taxation Code 19591 established that FTB would charge fees for expedited tax clearance. The fee amount is intended to cover the costs of providing the expedited service.

We posted FTB Notice 2004-9 on our Website at www.ftb.ca.gov December 17, 2004, notifying the public of the fee amount for these specialized services effective January 1, 2005, through December 31, 2005. (Click on *Laws and Legislation*, then *FTB Legal Documents and Information*.)

As of January 1, 2006, fee amounts will be set by regulation.

FEE AMOUNT The specialized service fee for expedited Estate Income Tax Clearance Certificate requests for the period of January 1, 2005, through December 31, 2005, is **\$100**.

PROCEDURES Fiduciaries or their authorized representatives requesting an expedited Estate Income Tax Clearance Certificate must submit FTB 3571, *Request For Estate Income Tax Clearance Certificate*, along with all necessary documentation and payment with certified funds (cashiers check or money order indicating *Specialized Tax Service Fee* on the payment) via private mail service to:

Franchise Tax Board
Estate Income Tax Clearance Unit MS-D-7
Sacramento CA 95827

Note: Fiduciaries or their representatives requesting this expedited service move to the front of the line in processing the Estate Income Tax Clearance Certificate.

Because R&TC 19591 established this fee to reimburse FTB for the cost of providing these services, our budget has been reduced by a corresponding amount. It is imperative that the fee be collected at the time the expedited service is requested.
