

## NEW FILING ENFORCEMENT COST RECOVERY FEE AMOUNTS

**PURPOSE OF BULLETIN** To inform our staff of the new filing enforcement cost recovery fee amounts effective July 1, 2005, for the 2005/2006 fiscal year.

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**BACKGROUND** The filing enforcement cost recovery fee is assessed on PIT and BE filing enforcement accounts to recover a portion of the costs associated with enforcing taxpayers to file a return. The INC Business Section reviews the fee amounts annually and adjusts them based on the actual cost of the program.

**Note:** We assess filing enforcement cost recovery fees under the authority of Revenue and Taxation Code Section 19254.

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**FEE AMOUNT CHART** The filing enforcement fee amounts are different for personal income taxpayers and business entities because they reflect the actual cost for enforcement for each type of taxpayer.

ENTITY TYPE	TIME FRAMES	AMOUNT
PIT, General Partnerships, Limited Partnerships, LLCs (being treated as partnerships), and Limited Liability Partnerships	7/1/05 to current	\$120.00
	7/1/04 to 6/30/05	\$ 90.00
Corporations, and LLCs (being treated as corporations)	7/1/05 to current	<b>\$204.00</b> <b>(previously quoted</b> <b>at \$224)</b>
	7/1/04 to 6/30/05	\$129.00

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**NOTICES** The Filing Enforcement Demand Letter includes a statement informing the taxpayer or business entity that we will assess a filing enforcement fee if we do not receive a response within 30 days from the date on the letter.

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