



STATE OF CALIFORNIA
TAXPAYERS' RIGHTS ADVOCATE'S OFFICE MS F280
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

01.25.2019

JACQUELINE WELLS

Dear Ms. Wells,

Thank you for your Taxpayers' Bill of Rights hearing proposal last December. As the Taxpayers' Rights Advocate, your concerns are important to me. I am always interested in hearing your concerns and partnering with you to help resolve them. Please note the Department's response below to your proposal:

1. Taxpayers Should Be Released of any Tax Payments Owed if CA Investigations are not Completed by the Date in the Letter

Typically applications received by the Offer in Compromise Unit are screened daily with an acknowledgement letter mailed upon screening. In addition, our goal is to make a decision on offers within 120 days of an account being assigned to a specialist. However, if an account is more complex, it may take longer than 120 days.

I apologize for the delays and error in the handling of your case. However, there isn't a provision within the tax law that would allow us to abate tax when offers are not evaluated timely. You have the right to contact the Taxpayer's Rights Advocate whenever normal channels are not working. We can assist you with finding out where your case is in the offer process, as well as, helping you enter into an installment agreement or seek a temporary hardship, if appropriate.

Sincerely,

Susan Maples
Taxpayers' Rights Advocate

cc: Yvette M. Stowers
Jacqueline Wong-Hernandez
Irena Asmundson
Val Davidson