



STATE OF CALIFORNIA
Taxpayers' Rights Advocate Office MS F385
FRANCHISE TAX BOARD
PO BOX 157
SACRAMENTO CA 95741-0157

02.03.2026

Spidell Publishing LLC

Dear Spidell by Cerfi Team,

Thank you for your letter to the Franchise Tax Board Members and for your recognition of the Taxpayers' Rights Advocate's Office and the Franchise Tax Board (FTB). We greatly value our strong working relationship and appreciate your acknowledgment of FTB's collaboration with the tax professional community to anticipate issues and reduce potential challenges for taxpayers.

We are also grateful for your comments regarding FTB's timely support for Los Angeles County disaster survivors and for the significant work on SB 711 to address California's conformity issues. Your recognition of these efforts is sincerely appreciated.

We share your commitment to a continued partnership and look forward to ongoing collaboration in support of California taxpayers.

Appreciation Letter from Spidell Publishing LLC:

"Thank you, as always, for the opportunity to share our experiences with the Franchise Tax Board this last year, especially through our strong partnership with Judy Leid and Angela Jones of the Taxpayer Advocate Office.

We know that in the past we have used this forum to share concerns about FTB processes and services that could be improved. However, this year we would like to use this opportunity to commend the FTB on working with the tax professional community to anticipate issues and minimize potential pain points.

One area in particular stands out. We feel that FTB staff really stepped up to the plate in handling the Los Angeles County disaster postponements. We know that this has been a huge pain point in the past due to antiquated processing systems, but the FTB has learned from past problems and worked hard to communicate with the tax professional and taxpayer communities to minimize issues that may arise.

The FAQs that went up within days of the disaster, the systems that were put in place to identify returns that qualified for postponement relief, and the dedicated e-mail address and hotline established to work directly with affected taxpayers were huge successes. We feel that the FTB listened to us and other tax professionals concerning issues that arose in prior disasters and worked hard to minimize these issues going forward. We also know that FTB staff worked hard with the legislature to update California's conformity date to address over 10 years of federal law changes with California's

passage of SB 711. While we all know the term “conformity” should be used loosely in California due to large areas of nonconformity that still exist, we appreciate the FTB’s work on this important bill to try to ease the nonconformity traps to which taxpayers and tax professionals alike often fall prey.

We hope to continue our partnership with the FTB to publicize the numerous areas of nonconformity as well as the new areas of conformity to ensure that California taxpayers are able to comply with California’s complex tax law.”

Sincerely,

A handwritten signature in black ink that reads "Angela Jones". The signature is fluid and cursive, with "Angela" on the first line and "Jones" on the second line.

Angela Jones
Taxpayers' Rights Advocate

cc: Malia M. Cohen

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