1. **INTRODUCTION SECTION**

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0.1</td>
<td>Accounts Receivable Management Division Mission Statement</td>
</tr>
<tr>
<td>1.0.2</td>
<td>Statement Of Collection Principles</td>
</tr>
<tr>
<td>1.0.3</td>
<td>Purpose And Scope Of Manual</td>
</tr>
<tr>
<td>1.0.4</td>
<td>Manual Structure - Overview</td>
</tr>
<tr>
<td>1.0.5</td>
<td>Manual Structure - Policies</td>
</tr>
<tr>
<td>1.0.5.1</td>
<td>Case Administration Policy</td>
</tr>
<tr>
<td>1.0.5.2</td>
<td>Case Processing Policy</td>
</tr>
<tr>
<td>1.0.5.3</td>
<td>Debtor/Asset Location Policy</td>
</tr>
<tr>
<td>1.0.5.4</td>
<td>Voluntary Case Resolution Policy</td>
</tr>
<tr>
<td>1.0.5.5</td>
<td>Involuntary Case Resolution Policy</td>
</tr>
<tr>
<td>1.0.5.6</td>
<td>Case Servicing Policy</td>
</tr>
<tr>
<td>1.0.5.7</td>
<td>Special Processes Policy</td>
</tr>
<tr>
<td>1.0.6</td>
<td>Manual Control Process</td>
</tr>
</tbody>
</table>
1.0.1 Accounts Receivable Management Division Mission Statement

We help California’s citizens understand and willingly meet their financial obligations to government and conduct our business in a manner appreciative of and consistent with the high expectations of the people we serve.

((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.
1.0.2 Statement Of Collection Principles

It is the purpose of the Collection Program to collect the proper amount of tax revenue. Our goal is to encourage and ensure that debtors resolve debts as quickly as possible through the methods best suited to their situation, help debtors achieve long-term compliance, and deter non-compliance.

This makes how we resolve cases of the utmost importance. In our diligent pursuit of case resolution, we:

- Apply new law and administrative changes, and adhere to tax principles and procedures
- Ensure the protection of the debtor’s rights, privacy, and concerns
- Resolve compliance issues in an impartial and professional manner
- Have a thorough understanding of the issues related to the cases we are resolving
- Take every opportunity to educate the debtor to avoid future compliance issues
- Offer voluntary options to resolve debts in order to minimize intrusion
- Empower staff to take fair and appropriate actions to break the cycle of non-compliance
- Utilize the least intrusive involuntary actions first when voluntary options are exhausted
1.0.3 Purpose And Scope Of Manual

Purpose

The purpose of a Collection Procedures Manual (CPM) is to provide information that clearly describes the desired culture and philosophy for the Collection Program and to provide a CPM that is usable in structure and clarity. In addition, we will institute a control system to ensure the authorization of correct and timely updates.

Scope

We intend for this manual to be both clear and usable. This manual enables users to locate information with minimum effort. In addition, it includes the following:

- Making the collection process distinctive
- Developing procedures to outline accountability
- Constantly reviewing manual content
- Eliminating information that is obsolete or not applicable
- Providing correct technical content
1.0.4 Manual Structure - Overview

For each procedure:
- **Background** – Information necessary to understand the issue
- **Purpose** – What the purpose is of this procedure
- **Responsibility** – What the responsibilities are when carrying out this procedure
- **Outline of Actions Required** – This outlines what we do when carrying out this procedure
- **References** – Any related “How To” references within the Collection Program, or related information within the department

Return to the Table of Contents
1.0.5 Manual Structure - Policies
1.0.5.1 Case Administration Policy

It is the responsibility of the collection staff to ensure that all of the debtors’ rights are provided and fully protected for cases that enter and flow through the entire collection process. The integrity of the collection process is maintained through proactive case administration.

1.0.5.2 Case Processing Policy

It is the responsibility of the collection staff to analyze, plan, document, and manage collection cases to ensure that they are prepared, processed and completed using current information and the most effective and responsible strategies.

1.0.5.3 Debtor/Asset Location Policy

It is the responsibility of the collection staff to use the appropriate resources to locate and identify the debtors and their assets. The proper use of this information expedites the resolution of collection cases in the most efficient and effective manner.

1.0.5.4 Voluntary Case Resolution Policy

It is the responsibility of the collection staff to offer debtors all reasonable opportunities to voluntarily resolve their tax obligations and to educate them to avoid future compliance issues.
1.0.5.5 Involuntary Case Resolution Policy

It is the responsibility of the collection staff to utilize available involuntary collection actions once voluntary options are exhausted. In resolving tax obligations, collection staff will utilize the least intrusive actions first, and will apply all actions in a manner that is consistent with the law and appropriate for the situation of each individual debtor.

1.0.5.6 Case Servicing Policy

It is the responsibility of the collection staff to promptly, thoroughly, and accurately respond to a debtor’s inquiry, act upon information received, or respond to an action taken to ensure the timely modification, adjustment or other necessary changes critical to case development and resolution.

1.0.5.7 Special Processes Policy

It is the responsibility of the collection staff to respond to case issues that cannot be resolved in the core collection process and to utilize the appropriate special process activities that will successfully address and resolve the specific issues.
1.0.6 Manual Control Process

Background

The procedures for making updates or changes to the CPM needed to be revised. Some important policies and or procedures were taking too long to be updated to the CPM.

Purpose

The purpose is to outline the process to be followed when requesting a change or modification to the CPM.

Policy

All policies, procedures, and work instructions related to case administration, case processing, debtor and asset location, voluntary case resolution, involuntary case resolution, and special processes (i.e., Bankruptcy, Innocent Spouse, Offers in Compromise, etc.) are subject to this update procedure.

Action

It is the responsibility of staff, leads, supervisors, and managers to recognize, identify, and share elements in the Collection Program that need changing or updating.

The following detail the roles, responsibilities, and procedures for requesting modifications and/or changes to the CPM:

- Employees recommending a change to the CPM are to submit proposals via electronic mail to the following address ((****)).
- The CPM Technical Team will handle all stages thereon to ensure the information suggested is presented on the CPM in an expeditious and timely fashion.
- The CPM Technical Team will serve as a single point of contact for all recommendations and changes to the CPM.

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