

14000 BANKRUPTCY

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14010 BANKRUPTCY UNIT

Auditors may contact the Bankruptcy unit with questions regarding pending audits on bankrupt debtors or to obtain advice from the Bankruptcy unit staff about case information about pending assessments and other issues.

The Bankruptcy Unit in the Special Procedures Section of the Special Programs Bureau coordinates all bankruptcy actions. The unit files claims with the Bankruptcy Court, advises other units on bankruptcy procedures, provides training, and coordinates activities between our employees, the Attorney General's Office, and taxpayers on bankruptcy matters. The Bankruptcy Unit is responsible for the collection of amounts owing from taxpayers that have filed for bankruptcy protection.

This section contains answers to questions such as:

- When can an auditor issue an NPA, if the taxpayer has filed for bankruptcy?
- Should an NPA be issued on federal audits that are not final and/or agreed?
- Can the auditor issue an O/A (refund)?
- What effect does the issuance of an NPA or refund have on the bankruptcy or FTB's ability to collect?
- If a taxpayer tells us they are bankrupt but does not provide any details and bankruptcy information is not located, how should staff proceed with the audit?
- How much authority does a trustee have? How should the auditor proceed? Should you request a power of attorney from the trustee?

A number of terms have specific and significant meaning that must be understood when working with a taxpayer in bankruptcy. A brief definition is included below, however, it is very important that you read all of the information contained in this section in order to understand which actions are prohibited to FTB.

Automatic Stay	When a bankruptcy petition is filed on a corporation, an automatic stay is imposed immediately. It prohibits creditors, or potential creditors, from making demands on the corporation in bankruptcy.
Bar Date	Last date when FTB can file a claim with the bankruptcy court for taxes due on income earned prior to the petition date.
Confirmation Date	The date the Chapter 11 plan is approved by the bankruptcy court.
Petition Date	The date a Petition for Bankruptcy is filed with the

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14020 IDENTIFYING A TAXPAYER IN BANKRUPTCY

The Bankruptcy Unit will monitor all Chapter 7 and Chapter 11 accounts.

The Bankruptcy Unit receives petition information from the California courts and uses this information to place certain codes on the taxpayer's account. If the corporation files for bankruptcy in a court outside of California, the FTB will be notified only if it is listed as a creditor. Once the Bankruptcy Unit receives information that a corporation is in bankruptcy, it will prepare form FTB 6631, Corporation Bankruptcy Claim Worksheet. This form lists the bankruptcy information and the bar date if one is set. This form is placed in the corporation folder.

When entering bankruptcy codes on corporation system files, the Bankruptcy Unit may not be aware an audit is in progress. Therefore, when working any audit case, keep in mind the potential for bankruptcy. How often the system should be checked is a matter of judgment. Particular weight should be given to the amount of revenue involved and any other information the auditor has regarding a taxpayer's financial condition.

BUSINESS ENTITY TAX SYSTEM

BETS - * * , the NPA case detail screen will show a "HOLD" status, and assigned to 199 BKY, for prior 10/22/94 Bankruptcy Law only. * * will provide the Bankruptcy information, chapter filed (7 or 11) and petition date. * * may contain notes regarding the Bankruptcy.

IDENTIFICATION DURING AUDIT PROCESS

If a taxpayer does not inform the auditor of their intention to file for bankruptcy, the following are some indicators that can help to identify a potential bankruptcy situation:

- Negative cash flow or cash flow problems
- Change from profit to loss on tax returns
- High debt to equity ratio
- Large adverse litigation judgements
- Significant drop in the price of stock
- Substantial under-funding of pension plan
- Major management shakeups
- Foreclosure proceedings
- Retention of bankruptcy counsel
- Representative complaining of nonpayment
- Negative reports or publicity

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- Hiring of a "turnaround specialist"

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14030 BANKRUPTCY TYPES

CHAPTER 7 LIQUIDATION

In Chapter 7 liquidations, an estate is created, and a trustee is assigned by the court to collect and liquidate all non-exempt assets. A bar date is established usually 90 days after the first meeting of creditors. Once the estate is liquidated, the trustee distributes the estate's proceeds to creditors according to priority. A discharge order is not entered because the entity ceases to exist.

CHAPTER 11 REORGANIZATION

In Chapter 11 reorganizations, the debtor is given protection from creditors to develop a reorganization plan to repay debts. The debtor attempts to workout agreements with creditors to remain in business. It allows for 100% payment of some creditors' claims but less than full payment for others. All claims are paid according to a reorganization plan that is approved by a majority of the creditors. The court determines the bar date.

AUDITS AND BANKRUPTCY

Audits involving taxpayers that have filed for bankruptcy protection require special handling. There are two principal issues of concern when a taxpayer files a bankruptcy petition:

1. The state's interest must be protected by filing claims prior to the bar date.
2. The taxpayer's rights must be protected with regard to the "Automatic Stay."

When a corporation files a petition for bankruptcy, additional dates come into play that will bar the assessment of additional tax regardless of whether we have a waiver signed. Therefore, once an auditor becomes aware that a corporation has filed a petition for bankruptcy, a decision must be made to either survey all open years, or to expedite the audit of all open years.

14040 IMPORTANT DATES & PERIODS

PETITION DATE

The petition date is the date a Petition for Bankruptcy is filed with the court.

BAR DATE

The bar date is the last date in which FTB can file a claim with the bankruptcy court for taxes due on income earned prior to the petition date. (Pre-petition years plus the short income period ending on the petition date). If a timely claim is not filed, then the department may be barred from collecting past taxes including pending assessments. For audit purposes, the bar date is of great concern since it may be considered as the statute of limitations date.

THE BAR DATE RULES FOR CORPORATIONS

1. The bar date is the last day for creditors to file claims against a debtor in a bankruptcy case.

For audit purposes the bar date becomes our statute date. The bar date does not extend the audit time limit and does not extend the SOL under the California Revenue and Taxation Code. (See **MAPM 14080** on SOLs for bankruptcy cases.) The Bankruptcy Unit must be informed well in advance of the bar date of any pending assessment to allow sufficient time for filing claims in bankruptcy court for taxes owed.

2. For a Chapter 7 bankruptcy case which began prior to October 22, 1994, there is no bar date for priority claims (e.g., taxes owed) following court cases for the period prior to the Chapter 7 petition date. Refer to the following court case: Pacific Atlantic Trading Co., U.S. Court of Appeals for the Ninth Circuit, August 18, 1994. However, the auditor should call the Bankruptcy Unit for advice before assessing tax on "NO ASSET" Chapter 7 cases. The bankruptcy case could change from a "NO ASSET" case to an "ASSET" case. Once a Chapter 7 corporation liquidates, the debt is not collectible even though the debt is not discharged by the Bankruptcy Court.
3. Normally the Chapter 11 bar date becomes null and void if a bankruptcy case is converted from Chapter 11 to Chapter 7. If the SOL period has not expired, we may assess tax on the pre-chapter period while the Chapter 7 case is still open, assuming it is an "ASSET" case.

4. If the Bankruptcy Unit receives notification that a Chapter 11 case has converted to a "NO ASSET" Chapter 7 case, they will suspend the taxpayer and do an in-house discharge of all account balances.
5. If a Chapter 7 or Chapter 11 bankruptcy case is dismissed by the Bankruptcy Court, the bar date is null and void for that case. The department may then treat the taxpayer as any other taxpayer.

CONFIRMATION DATE

The confirmation date is the date the Chapter 11 plan is approved by the bankruptcy court.

AUTOMATIC STAY

When a bankruptcy petition is filed on a corporation, an automatic stay is imposed immediately. The automatic stay prohibits creditors, or potential creditors, from making demands on the corporation in bankruptcy. The automatic stay can prevent further collection action and also prohibit the department from demanding audit information for the duration of the bankruptcy proceedings. An auditor must be careful not to violate the automatic stay when requesting audit information. The auditor may request information but cannot impose penalties for non-response. If the taxpayer does not provide the information, the auditor should inform the taxpayer in writing of our intention to issue an assessment. Issue the assessment following the procedures in **MAPM 14100**. The automatic stay has different limitations on FTB's actions depending on the date the bankrupt corporation filed the bankruptcy petition as follows:

WHEN THE BANKRUPTCY PETITION IS FILED PRIOR TO OCTOBER 22, 1994:

1. The automatic stay prohibits the department from taking the following actions:
 - Issuing Demand Letters
 - Levying the Taxpayer's Account
 - Billing the Taxpayer
 - Issuing Notices of Action, Notices of Revision, Notices of Determination
 - Placing Liens on Assets
 - Issuing Jeopardy Assessments (unless given permission by the taxpayer)
 - Finalizing NPAs
 - Issuing Subpoenas
2. With the taxpayer's permission, auditors may continue the following:

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- Making Audit Inquiries (no demands)
 - Placing Telephone calls
 - Issuing Information Document Requests
3. NPAs may be issued while the taxpayer is in automatic stay, but flag the NPA with bankruptcy code 199 BKY immediately to ensure it does not go final. (See **MAPM 14100**, Item 2) The importance of contacting the Bankruptcy Unit cannot be overemphasized.

WHEN THE BANKRUPTCY PETITION IS FILED ON OR AFTER OCTOBER 22, 1994:

1. The automatic stay prohibits the department from taking the following actions:
- Issuing Demand letters
 - Levying the Taxpayer's Account
 - Placing Liens on Assets
 - Issuing Jeopardy Assessments (unless given permission by the taxpayer)
 - Issuing Subpoenas
 - Sending Bills Threatening Involuntary Collection Action
 - Taking Involuntary Collection Action
2. With the taxpayer's permission, auditors may continue the following:
- Making Audit Inquiries (no demands)
 - Placing Telephone Calls
 - Any Audit Information Requests
3. Auditors may do the following:
- NPAs may be issued while the taxpayer is in automatic stay and NPAs can go final.
 - Issue NPAs, NORs or NODs.
 - Issue standard bills that do not threaten involuntary collection actions.
 - Demand the filing of income tax returns.
 - Perform normal audit activity including issuing IDRs (but not demands for information).

14050 PRIOR BANKRUPTCY LAW

For those corporations whose bankruptcy petitions were filed prior to October 22, 1994, a tax notice could not be finalized while the taxpayer was in bankruptcy. Refer to the following court case: Schwartz vs. United States, U.S. Court of Appeals for the Ninth Circuit, January 22, 1992. Under these conditions, finalization of a tax notice (NPA, NOA, and NOD) would be a violation of the automatic stay provisions of the bankruptcy law.

Therefore, check with the Bankruptcy Unit's advisor for those cases subject to prior law before issuing NPAs to see if the 199 BKY hold procedure should be used. (See **MAPM 14100**) Also check with the Bankruptcy Unit for those cases subject to prior law before issuing finalized notices (NOAs and NODs) or allowing an NPA to go final.

14060 CURRENT BANKRUPTCY LAW

The Bankruptcy Reform Act of 1994 is applicable for those corporations filing bankruptcy petitions **on or after** October 22, 1994. Changes made to the Bankruptcy Code by the Act are as follows:

1. Section 362(b)(9) of the Bankruptcy Code expanded the exception to the automatic stay provisions for governmental units. The new provision allows governmental units to issue a finalized notice of tax deficiency, make a demand for tax returns, assess any tax and issue a notice for payment of tax assessed.
2. Section 502(b) of the Bankruptcy Code provides that a claim of a governmental unit is considered timely filed if it is filed before 180 days after the date of the order for relief (petition date) or such later time as the Federal Rules of Bankruptcy Procedure may provide. (For audit purposes no more than 120 days from the petition date will be used to complete the audit. This allows the Bankruptcy Unit 60 days to file a claim with the Bankruptcy Court.)

14070 PROMPT AUDIT REQUESTS

Bankruptcy Code Section 505(b) provides that a trustee of a bankruptcy estate can avoid personal liability by requesting a prompt audit of tax returns filed under the trustee's administration of the bankruptcy estate. The FTB has 60 days from the date the trustee's letter is received to notify the trustee that an audit is being initiated on specified tax years. After 60 days, the SOL period to audit the returns for the specified tax years filed during bankruptcy proceedings is considered expired. If a timely examination is performed, FTB has 180 days from the date the request is received to complete the audit and notify the trustee of any tax due. Otherwise, FTB loses the SOL period for assessing tax after the 180-day period has run.

14080 STATUTE OF LIMITATIONS

For audit purposes, the SOL for assessing tax is the **earliest** of:

- The SOL period under the California Revenue and Taxation Code
- The bar date under the Bankruptcy Code (**MAPM 14040**)
- The time limits specified under the prompt audit request provisions of the Bankruptcy Code (**MAPM 9000 and MAPM 14070.**)

14090 PETITION NUMBER

The Bankruptcy Petition Number provides important information. An example follows:

Case Number 1-90-12345-DM

1 = court number

90 = year filed

123 = petition number

45

DM = *Usually the last 2 digits are the judge's initials. In this case, the DM stands for Judge Doug Miller (for example).

14100 AUDIT BANKRUPTCY PROCEDURES

If during the course of an audit, it is discovered that the taxpayer is in bankruptcy, certain procedures must be followed. The auditor should check the account to see if the account is coded bankrupt. If not, the auditor should obtain the bankruptcy documents from the taxpayer or directly from the **court computer** (see below) with the following information:

- Name (exactly as shown on bankruptcy petition)
- Bankruptcy Number (Petition Number)
- Date Petition was filed
- Chapter Number (7 or 11)
- Bar Date
- Court District
- If out of state, the exact court address.
- Name, address, phone number and fax number of Attorney/Trustee
- Date of first meeting of creditors
- Date Discharge of Debtor is granted

These documents, once received, should be routed to the Bankruptcy Unit so the account can be coded. The auditor should retain a copy for the audit file.

Auditors should be most concerned with the bar date, since this date is considered to be the SOL date for state purposes. If the bar date is not available in the file, the Bankruptcy Unit can obtain this date or verify if such a date has been set. If a Bankruptcy advisor finds that an NPA needs to be withdrawn because it was issued after the bar date, they will contact the maker of the NPA to have them withdraw the NPA.

Court Computer - It is possible to obtain information via the VCIS system. The Voice Case Information System (VCIS) is information read directly from the court computer. It will provide: Case Number, Name (s) of Debtor (s), Petition Date, Chapter, Attorney Name and phone number, Judge's Name, Discharge Dates, First Meeting of Creditors date and time, Case Status and whether or not there are assets. If you are reading this document on-line, you simply click on the hyperlink included below and select Court Trustee Phone numbers and click under United States Bankruptcy Courts of California to see the phone number for the specific area and the instructions.

PRIOR TO BAR DATE

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NPA is in the review process

Sometimes an auditor may hear of a bankruptcy after an audit has been submitted for review, but before the final NPA has been issued to the taxpayer. In this situation, the auditor should notify the Bankruptcy Unit that an NPA is pending. The FTB may need to file a claim with the bankruptcy court before the NPA completes the review process and posts to the system.

Decision whether to issue provisional assessment

If the taxpayer that filed bankruptcy is currently under audit, the audit should be expedited. The auditor should seek the taxpayer's cooperation in rapidly concluding the audit so that accurate figures can be used in issuing an NPA and the Bankruptcy Unit can file a claim.

If the taxpayer does not wish to expedite the audit, NPAs must be issued based upon available information. A claim for additional tax for pre-petition years must be filed with the bankruptcy court by the bar date to be paid from the estate. Once filed, the claims can be amended later if it is determined that the original proposed assessments should be adjusted. Claims for the additional tax for the post-petition period through the confirmation date must be filed by the confirmation date. No demand penalties may be assessed while the taxpayer is in bankruptcy and protected by the automatic stay. All other penalties may be assessed if applicable.

JEOPARDY ASSESSMENTS

"Jeopardizing" an assessment makes the assessment immediately due and payable, which creates a statutory lien and allows immediate collection action. The primary consideration for issuing a jeopardy assessment is whether there is risk of not collecting the amount due unless immediate collection action is taken. A jeopardy assessment cannot be issued while a taxpayer is in bankruptcy, however, if there are indications that the corporation may file bankruptcy, jeopardizing, an assessment may be necessary. See **MAPM 6080** for instructions on issuing a jeopardy assessment. Contact the Bankruptcy Unit for advice on issuing a jeopardy assessment.

DISCHARGE OF B & C TAXES

Chapter 7

Corporations are not granted a discharge by the court under a Chapter 7. However, since all assets are liquidated, any liabilities not paid through the claims process are effectively discharged. And, since the corporation has ceased to conduct business, generally, it is not subject to post-petition taxes. Therefore, an NPA must be issued so that related claims can be filed prior to liquidation of assets.

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Chapter 11

If a debt is to be paid as part of the reorganization plan, it will be paid at the amount and priority listed. When the Order Confirming the Plan for Reorganization is issued by the court, the corporation is discharged from all debts that arose before the confirmation that is not paid out of the plan. Post-confirmation debts are not discharged. Therefore, NPAs for years ending after the confirmation date may be issued and allowed to finalize during the life of the plan.

POST BAR DATE

There are instances where a claim can be filed after the bar date and paid through the bankruptcy or an NPA can be issued and is collectible after the automatic stay is lifted.

Chapter 7

A recent court decision, known as the PATCO case, allows FTB to file priority claims (only includes tax, interest on tax, and estimate penalties) after the bar date until the estate is closed. Once the estate is closed, there is no collection means available to FTB and audits should not be done. PATCO applies only to pre-reform (10/22/94) estates.

Chapter 11

Often Chapter 11 cases convert to Chapter 7. This will create a new opportunity to file a claim.

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14110 APPLICATION OF FRANCHISE TAX

Corporations that file Chapter 7 will liquidate. These corporations are not subject to minimum franchise tax after the petition date. These corporations only become subject to tax if there is positive income during the entire administrative period (petition date to final liquidation), which is uncommon. Corporations under Chapter 11 are still going concerns and continue to be subject to the minimum franchise tax. If the bankruptcy case converts to Chapter 7, the corporation is no longer subject to the franchise tax from the conversion date forward.

14120 PENALTIES

Audit can assess all applicable penalties except failure to furnish information on Chapter 11 bankruptcy corporations. The most commonly assessed penalties are the delinquent filing and estimate tax penalties.

Penalties should **not** be assessed on a Chapter 7 bankruptcy corporation.

14130 TAX NOTICE PROCEDURES - PRIOR BANKRUPTCY LAW

THE FOLLOWING PROCEDURES APPLY TO BANKRUPTCY PETITION DATES PRIOR TO OCTOBER 22, 1994.

- 1) Contact the Bankruptcy Unit for current bankruptcy status in order to determine whether a notice (NPA, NOA, NOD) should not go final pending the bankruptcy outcome. (Generally a notice should not go final during bankruptcy proceedings if the bankruptcy petition date is prior to October 22, 1994, and the Bankruptcy Court has not given the taxing authority approval to finalize the tax notice.) Only the Bankruptcy Unit should make the determination.
- 2) If the Bankruptcy Unit indicates that a "hold" should be placed on the account to keep an NPA from going final, form FTB 7068 (Bankruptcy Special Handling) is attached to the NPA worksheet. This is a small green tag and the bankruptcy petition date is to be written on this tag. This tag will alert the Protest Control Desk to put a 199 BKY hold status on BETS, * * to prevent the NPA from going final. For BETS issued notices, attach form FTB 7068 to the front of the file folder.
- 3) The 199 BKY hold status cannot be released by Audit on non-final notices because the finalization of the notice would violate the automatic stay provisions.
- 4) If the NPA was protested and the Bankruptcy Unit indicates that an NOA/NOD should not go final pending the bankruptcy outcome, auditors can still attempt to resolve all audit issues but the bankruptcy issue, by following the normal unit procedures except:
 - a) The NOA or NOD can be issued, if it is a withdrawal, because it would not violate the automatic stay provisions of the Bankruptcy Code.
 - b) Audit should complete the NOA/NOD worksheet to show the adjustment that ultimately will be made. Apply the bankruptcy procedures listed in **MAPM 14160**. Make a photocopy of the worksheet and send it to the Bankruptcy Unit so that they are notified of the action that will be taken.
 - c) Once the bankruptcy proceedings are finalized, the Bankruptcy Unit will notify the maker of a protested NPA to issue the formal NOA/NOD.

Audit will request the folder from DSS.

Upon receiving the folder, check it for completeness (i.e., correct address and copies of tax notice worksheets).

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Audit should follow normal procedures for issuing an NOA/NOD; however, apply bankruptcy identification procedures listed at **MAPM 14180**.

Audit will then send the NOA/NOD worksheet or the BETS Batch Information and the corporation folder to Business Entities Clerical Support (BE Clerical Support) for processing. After batch processing, a copy is given to the Protest Control Desk to update BETS, * * .

- 5) If the Bankruptcy Unit indicates that a hold code should **not** be placed on the account to keep an NPA from going final, do not attach the form FTB 7068. Follow normal unit procedures for issuing notices.
- 6) With regard to non-protested NPAs, when the Bankruptcy Unit receives notification from the Bankruptcy Court that the case has been discharged, dismissed, or closed, the Bankruptcy advisor will notify the Protest Control Desk to handle all "HOLD" releases with BETS.

(See MAPM 14160, for tax notice worksheet instructions.)

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14140 TAX NOTICE PROCEDURES-CURRENT BANKRUPTCY LAW

THE FOLLOWING PROCEDURES APPLY TO BANKRUPTCY PETITION DATES ON OR AFTER OCTOBER 22, 1994:

- 1) NPAs may go final while the taxpayer is in bankruptcy if the bankruptcy petition date is on or after October 22, 1994. There is no need to put a 199 BKY hold status on BETS to prevent notices from going final.
- 2) If in protest, resolve all issues other than the bankruptcy issue by following normal unit procedures. Protested and non-protested notices can be adjusted during the bankruptcy period. However, automatic stay provisions still prevent auditors from issuing demands for information. (See **MAPM 14040**)
- 3) After audit has made its determination on protested NPAs and has made all the required adjustments, it should apply the bankruptcy identification procedures listed in **MAPM 14160**, so that the Bankruptcy Unit is notified of the action taken.

(See MAPM 14160 for instructions on how to proceed.)

14150 POST NPA - OUT OF STATE PROTEST CASES

The Protest Unit (392:Pro) will periodically generate a listing for the Bankruptcy Unit. The Bankruptcy Unit will let the Protest Unit know if anyone on the list has been discharged from bankruptcy, so action can be taken on the protest.

14160 TAX NOTICE WORKSHEET (NPA, NOA NOD)

- 1) The following bankruptcy information should be included on the worksheet:
 - a. For ALL notices use NPA paragraph 50500 modified by adding the bankruptcy petition date and bar date.
 - b. CC: Collection Special Procedures - Bankruptcy Unit
 - c. Attach a form FTB 7011, pink RUSH tag. Mark the bankruptcy box.
 - d. On the front cover of the folder attach a route slip with the Bankruptcy Unit as destination.
 - e. Attach form FTB 6074, Bankruptcy Case-DO NOT PURGE FOLDER to the inside front-cover of the folder.
- 2) After preparing the worksheet, route it and the folder to BES Audit Technical Support.
- 3) After BES processes the notice, it sends a copy to Protest Control Desk to update BETS. BES will route the corporation folder and carbon copy of the notice to the Bankruptcy Unit.
- 4) Once the bankruptcy proceedings are finalized, if there are any changes needed on the notice, the Bankruptcy Unit will route this information to the maker for revisions.

14170 BANKRUPTCY CORRESPONDENCE - PROTESTED NPAS, OTHER NON-FINAL NPAS

- 1) Forward any correspondence received on any notice to the Protest Control Desk for review.
- 2) Other non-final correspondence will be forwarded to the maker of the notices by Protest Control Desk for evaluation.
- 3) If the taxpayer uses bankruptcy as a basis for protest, the Protest Control Desk will include the following in its reply to the taxpayer: "The bankruptcy petition is not a basis for protest". Protest Control Desk will forward the folder and correspondence to the maker for further analysis.

14180 BANKRUPTCY CORRESPONDENCE - FINAL NPAS

- 1) In cases where correspondence comes in after the notice has gone final and the taxpayer is claiming bankruptcy, send a copy of the notice and the taxpayer's correspondence to the Bankruptcy Unit to determine whether abatement is necessary. Audit may be asked to re-issue notices if the SOL is open.
- 2) If the audit and/or collection issue can be resolved by adjusting the account, the maker should complete form FTB 6213A Accounting Instruction worksheet showing the proper adjustments and tax effect. Audit should route a copy of the 6213A with the corporation folder to the Bankruptcy Unit. An amended Bankruptcy claim may be required.
- 3) If the Protest Control Desk receives correspondence regarding protested notices, the correspondence will be forwarded to the maker of the notice for further analysis and response.

14190 COMBINED REPORT PROCEDURES

Notices of deficiency or overassessment on corporations subject to combined reporting may require the use of intrastate apportionment if one or more corporations are in bankruptcy. Check with your lead auditor or supervisor for further guidance.

If you have read this section and have not found the answer to your question, you may access the Special Procedures Bankruptcy site that contains Auditor Bankruptcy Training information.

or contact the FTB Special Procedures - Bankruptcy Unit at:

Public Phone Line	(916) 845-4750
Fax	(916) 845-6786
Address:	FRANCHISE TAX BOARD
	Bankruptcy Unit, Mail Stop G-11
	P. O. Box 2952
	Sacramento, CA 95812-2952

Reporting a NEW BANKRUPTCY filing? FAX the cover page of the petition.

If a taxpayer or their representative needs to call the Bankruptcy Unit directly, please give the Public Phone Number.

Business Entities

All Chapters

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