

Transcript for Self-Help Webinar

Slide 1

Good morning and thank you for joining our webinar. I am Kelly Bluth and I will be your moderator for today's webinar.

Joining me today are:

Larry Womac – who will show you how to respond to individual filing enforcement requests

Ruth Wagner – who will show you how to answer a Head of Household questionnaire, and

Sandra Bourdaniotis – who will show you how to apply for an individual installment agreements.

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Before we get started, I would like to take a moment to explain how the control panel on your screen works. In the upper right corner of your screen, you should see a tab. Just click on the arrow on the tab to expand out your control panel.

This slide shows you an image of a control panel that is similar to the one on your screen. On it are the various parts of the control panel and their functions. Please use it as a reference guide for your use of the control panel during the presentation.

Notice that your control panel has a dial-in number and access code on it. If at any point during the presentation you lose our signal, or if you can't hear the audio, please call the number listed on your screen to hear this webinar over the phone.

At the bottom of your control panel, there's a place for you to type in questions. Please feel free to type in your questions at any time during the webinar. We will do our best to answer these questions at the end of the presentation or respond back to you directly as soon as possible after the webinar.

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Our next webinar will be held on June 25. During this webinar, we will go over the top 10 reasons why we issue individual Return Information Notices, more commonly known as RINs. We will provide you with quick and easy tips on how to prevent them.

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For the tax, professionals attending today, due to limited FTB resources, this webinar will not qualify for Continuing Education Credits.

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Our three presenters will be showing you the quick and easy online process of:

- Responding to individual filing enforcement notices
- Answering a Head of Household questionnaire
- Applying for an individual installment agreement

At the end of the webinar, our presenters will be answering questions. Now our first presenter will discuss how to respond to Filing Enforcement notices on-line.

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Hello and welcome to the first segment of today's webinar. I am Larry Womac. I am here to explain how you can respond to Request/Demand notices online. The scenarios we will discuss today are based on Occupational License, 1098 Mortgage Interest, and the Internal Revenue Service.

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Let's look at our first scenario based on an Occupational License.

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Step 1: Read the Request or Demand notice in its entirety. Step 2: Locate the Notice Number below the State of California logo. **Here's a hint:** The notice number begins with a "01" followed by a dash and several numbers. Step 3: Access Franchise Tax Board's (FTB's) website at ftb.ca.gov.

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Click on "Did you receive a notice?" hyperlink located under the Popular Topics column.

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Next, you should see under "Bills and Notices" the "Tax debt" heading. Just below that, you should see the "Respond to request or demand for tax return" link. Click on the link.

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Read the privacy information and click on the "Continue" button at the bottom of the screen.

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Enter your notice number and click the "Submit" button.

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Please note: If you enter the incorrect notice number then you will receive the following message: "Unfortunately, the number you entered is not correct. Please go back to the previous page and re-enter the number."

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After you, enter the correct number. Click on the "I am not sure I need to file" link if you are unsure that you need to file a tax return.

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Enter the Social Security Number and click on the "Continue" button.

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Highlight the appropriate radio buttons for your particular case as a California resident and click on the "Continue" button.

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Continue to enter the information on the work sheet.

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Input your name, representative's name, if applicable, and your new mail address and click the "Submit" button. Please note: We recommend that you print a copy of the information for your records.

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Now the same scenario as before but now enters your non-resident information and appropriate response regarding your occupational license. Once completed then click on the "Continue" button.

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Based on the response it appears that the taxpayer has a filing requirement to file a tax return.

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If there are updates, being done to FTB's internal system you may receive the "unable to Process Request" message. This occurrence increases around the time of peak filing season.

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Let's presume that you entered the information and accidentally pressed the send button. Unfortunately, you are unable to re-submit your information. If the information you provided FTB was incorrect then return to the Information & Action Guide and contact us via the internet.

Please note that the Live Chat feature is only for generic and not case specific questions about your account.

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If all goes well, you may receive the following message indicating "Resolved Case."

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Now let's look at an IRS based Request/Demand scenario. Follow the same steps as previously noted when receiving the Request/Demand notice.

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Again, let's click on the "I do not have a filing requirement" on the Information & Action Guide.

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Proceed to enter the social security number and click on the "Continue" button.

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If you were a non-resident for all of 2011 then fill in the appropriate information and click on the "Continue" button.

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If you were a non-resident or part-year resident, enter the appropriate information for the questionnaire.

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Continue to fill out the rest of the questionnaire and include your address information, if applicable, and then click on the "Submit" button.

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Based on the responses in this example, you will receive the "information will be reviewed and we will contact you within 21 business days" response.

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Now, let's look at a 1098 Mortgage Interest Request/Demand scenario. Again, follow the same steps as mentioned previously when receiving the Request/Demand notice by logging onto the FTB website.

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Enter the notice number into the corresponding boxes. Click on the "Submit" button.

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Again let's choose the "I do not have a filing requirement" option again.

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Enter your Social Security Number and click "Continue."

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Check the appropriate boxes for your situation. In this example, the taxpayer moved out of California in 2009 on 09.25.2009 and moved to New York. In addition, the taxpayer was a member of the military. Click the "Continue" button.

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Based on the information provided, the taxpayer needs to contact FTB via the contact us hyperlink or call FTB at 800.262.0512 (again that's 800.262.0512), within the US or 916.845.7060, (again that's 916.845.7060) outside the US which is not toll free.

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In this example, we checked the moved into the California in 2011 box and provided the date this occurred as 09.13.2011.

The taxpayer was not a member of the military. Click "Continue" button.

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In this example, the taxpayer is Married or Registered Domestic Partner (RDP) filing jointly and is using the worksheet to explain the realized gain from the sale of property. We've even provided an easy to follow online worksheet to assist the taxpayer with the calculations.

Begin entering the appropriate information and continue on to the rest of the worksheet.

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After entering the appropriate information on the worksheet, then click on the "Done" button.

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After clicking the "Done" button, we notice that the values on the worksheet are automatically loaded into the corresponding box or boxes.

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After completing the worksheet, fill out the lower portion of the screen which includes your name, address, or the tax representatives name (if applicable). Click the "Submit" button.

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Based upon the results, it appears the taxpayer has a requirement to file.

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Now let's look at a 1098 Mortgage Interest situation where the taxpayer was a part-year resident. Follow the same steps as mentioned previously when receiving the Request/Demand notice.

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Continue to fill out the appropriate property address information as it pertains to your case.

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After completing the applicable remaining information, click on the "Submit" button.

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Continue to fill out the applicable remaining information and click on the "Submit" button.

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If the information that you have provided is sufficient then you will get the "Case is Closed" screen.

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After entering your information, click on the "Print Confirm Letter" button to print out your own copy of the letter.

Questions for this subject will be answered at the end of the webinar. The next speaker is Ruth Wagner with the subject of Head of Household.

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Hello and welcome to the next segment of today's webinar. I am Ruth Wagner. I am here to give you some background information on Head of Household and to explain how you can respond to the head of household audit letter. I will also cover information you can find on Franchise Tax Board's website.

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Some background on Head of Household. Every year approximately 2 million taxpayers file with the Head of Household filing status. Around mid-July, the Franchise Tax Board begins mailing Head of Household Audit letters.

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What should I do if I receive a head of household letter? First, read the entire letter before completing the head of household audit letter. Make sure you understand all of the questions and information being provided.

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Page one of the head of household letter provides you with guidance on completing the head of household questionnaire. The head of household audit letter will provide you with information on head of household requirements. It will list the head of household frequently asked questions.

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Where can I find more information on head of household? Go to ftb.ca.gov.

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Click on "Did you receive a notice?" hyperlink located under the Popular Topics column.

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Click on the Head on household audit process hyperlink.

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This page will display several hyperlinks on head of household (HOH) filing status. I will touch on a few hyperlinks. Click on the Electronic Head of Household filers' hyperlink.

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For those of you that file your returns electronically and claim the head of household filing status, we highly recommend you provide the electronic version of the head of household questionnaire with your return. The questionnaire is identical to the paper questionnaire we mail taxpayers.

By completing the head of household questionnaire with your electronic return, you allow us to validate your head of household filing status. You will not receive a head of household audit letter in the mail. If you are selected for a head of household audit, you will only receive a letter if your head of household filing status is denied or there is conflicting information.

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Now, let's click on the Forms & Publication's hyperlink.

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You will find Publication 1540 published in English and Spanish. Both publications will have information on: General rules for head of household; self-tests that determine eligibility for head of household, legal definitions, and telephone assistance information

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Now we will look at the Head of Household Self-Test hyperlink. By completing this test on line, you can see if you qualify to use the head of household filing status. In addition, by completing this questionnaire online, you can resolve your issue in a more efficient manner and expedite the processing of your response.

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Let's take the self test. I selected unmarried and not a registered domestic partner (RDP). Click continue.

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After you hit continue, respond to the next question. Did you keep up a home for your qualifying child who, on December 31, 2012, was either under age 19 or a full-time student under the age of 24? I selected yes. Clicks continue.

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After you hit continue, respond to the next question. Did this person provide more than half of his or her own support during the year? I selected yes. Click continues.

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After you hit continue, respond to the next question. Without regard to the person's age, did you keep up a home for your qualifying relative? I selected yes. Clicks continue.

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After you hit continue, respond to the next question. Did you provide more than half of the support for this person? I selected yes. Click continues.

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After you hit continue, respond to the next question. Did this person have gross income less than \$3,800 during the year? I selected yes. Clicks continue.

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After you hit continue, respond to the next question. Was this person your parent/stepparent (father or mother)? I selected no. Clicks continue.

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After you hit continue, respond to the next question. Did this person live with you for more than half the year? I selected yes. Clicks continue.

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After you hit continue, respond to the next question. Did you pay more than half the cost of keeping up your home? I selected yes. Clicks continue.

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After you hit continue, respond to the next question. Did your qualifying person file a joint federal or state tax return with his or her spouse/registered domestic partner (RDP)? I selected no. Clicks continue.

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After you hit continue, respond to the next question. Was your qualifying person a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico? I selected yes. Clicks continue.

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After answering all of the questions, it looks like I qualify for the head of household filing status. Now that I have reviewed the head of household audit letter and I have researched information on line, I am ready to respond to the head of household audit letter.

By going to the FTB website and responding to the head of household audit letter on line, you will expedite the processing of the questionnaire.

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The audit letter you received in the mail has your FTB ID number located in the upper right hand corner. You will need your FTB ID and your social security number in order to access the Audit Letter Web Response on line.

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Now that you have the FTB ID and your Social Security Number, you can access the Audit Letter Web Response. You recall from FTB's web site, you clicked on the hyperlink, did you receive a notice? From there you selected Head of Household Audit Process. The above screen was displayed after selecting Head of Household Audit Process. Selecting Audit Letter Web Response hyperlink will take you to the online application where you can respond to head of household audit letter electronically.

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Now you are in the Head of Household Audit Letter Login screen. This is where you can enter your Social Security Number and your FTB ID. You can only access the Audit Letter Web Response application if you received a head of household audit letter. Remember, by responding to the questionnaire on line, you expedite the processing of your audit letter.

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You are now in the head of household Audit Letter Web Response Application. Select the year for which you received an audit letter for and click continue.

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Once you have clicked continue, the head of household audit letter screen will come up. The questions are the same as the paper audit letter you received. Throughout the audit letter, you will see hyperlinks that will help you understand the legal definition of some of the terms.

You will also see the question mark symbol after each question. If you need more help understanding the question, all you need to do is click on the question mark symbol.

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Once you have completed answering all of the questions you will come to the Review and Submit screen. Here you will have an opportunity to review all of your questions before submitting your audit letter responses.

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Once you have clicked on submit, you will come to the confirmation page. Here you will be able to print a copy of your responses. Do not mail this form to FTB; keep it for your records. Remember, by responding to the questionnaire on line, you expedite the processing of your audit letter. If you have clients that receive a head of household Audit Letter, encourage them to respond on line. The application is easy to use!

Just a reminder, questions for this portion of the webinar will be answered at the end. Next speaker is Sandra Bourdaniotis and she will discuss how to apply for an Installment Agreements.

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Good morning! My name is Sandra Bourdaniotis and today I'm going to show you how easy it is to use our self service options to request an installment agreement. The quickest way to request an installment agreement is on our web site.

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Let's begin on the home page of our web site at ftb.ca.gov. In the middle of the page under the Online Services column, go ahead and click on the Installment Agreements link.

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After you click on the link, you will go to the Installment Agreement for Individuals page where there's a lot of good information. Please take the time to read it thoroughly. In the first paragraph, please note that we recommend you make the largest monthly payment possible because your tax liability will continue to accrue interest and applicable penalties until it's paid in full.

Now, let's see if you're eligible...

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The first thing you want to do is to see if you're eligible for an installment agreement. If you scroll down a little bit you'll see a list of conditions. Let's take a few minutes to read the bullets.

You may be eligible for an installment agreement if the following conditions apply:

- The tax liability you owe does not exceed \$25,000
- The installment period for payment does not exceed 60 months
- You have filed all required valid personal income tax returns
- You are not in an existing installment agreement
- You do not currently have an Order to Withhold, Continuous Order to Withhold, or Earnings Withholding Order for Taxes against you

We approve or deny your request based on your ability to pay and your compliance history. As a condition for approval, a financial statement may be requested and a lien may be filed. If you misrepresent or fail to prove your financial condition, your installment agreement request may not be approved.

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If you are approved for an installment agreement, you agree to: Make monthly timely payments until your tax liability is paid in full; Maintain adequate funds in your bank account; File all required valid personal income tax returns timely; Pay all future income tax balances timely; Pay a \$34 installment agreement fee that will be added to your balance due; If the tax liability you owe exceeds \$10,000, or the installment agreement period for payment exceeds 36 months, or both, then you must certify that you have a financial hardship. If a financial hardship is approved, the installment agreement is subject to periodic review. Confirm that the withholding rates for Forms DE 4 and W-4 on file with your employer are correct. If the withholding rates are incorrect, please make changes to the forms accordingly. Make any required estimated payments if you receive income from sources other than wages.

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So, how do you request an installment agreement? Well, the fastest way to request an installment agreement is online! When you click on the hyperlink, you will be redirected to the electronic installment agreement application.

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A few tips about working online: Please remember to make sure you are using a compatible browser and operating system; Do not open the application in multiple browser tabs to avoid errors.

When you leave the application, please remember to log out and close your browser for the highest security. At this screen, you will have another opportunity to review the installment agreement conditions that we talked about earlier. When you are ready, go ahead, and check the box that you agree to those conditions. Then click "Apply Now."

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The next screen that you will get is the Franchise Tax Board Privacy Notice. We take taxpayer information confidentiality and computer security very seriously and use industry standard security measures to provide you with a secure, encrypted connection. Once you click on continue you will go to the FTB log in page.

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Please enter your social security number with no spaces or dashes and your last name. Click 'Login' to go to the calculator where you will determine your payment amount.

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On this screen, you will have the ability to enter your information to determine the amount of each payment and the number of payments you will make. Please have the current balance due that you owe available and remember to add the \$34 installment agreement fee to the amount owed in your calculation. Also, please remember that the payment amount cannot be less than \$25 and cannot exceed 60 months. Click the 'calculate' button when you are ready.

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After you click on the "calculate" button, you will get to the results page where you'll see the amount owed, payment amount, and number of payments based on what you just entered.

To continue with your request, go ahead and click on 'accept'. Please note that you will have 20 minutes to input the information into the entire application process.

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After you accept the terms, you will be able to complete the application with your personal information. Please make sure to enter information in all the required fields. At the bottom of the page, you will have the opportunity to enter the date of the month that you want your bank to transfer the funds. Please enter a date between the 1st and the 28th only.

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For an online installment agreement, you must pay by electronic funds transfer and must provide your bank information. The tip next to 'Bank Routing Number' can assist you in locating this information on your check. If you still have questions, please contact your bank. When you have completed this application click 'Continue' or click 'Reset' to clear and start again.

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After you click, on 'continue' you will have the opportunity to review your application before you submit it. Please remember this information is based on the data you entered.

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Before you click, on 'submit' you will need to certify that you have the authority to request an electronic funds withdrawal from the bank account that you entered. Please remember that if we are not able to deduct the monthly payment from your account because of insufficient funds or the account is closed, the installment agreement may be terminated and a dishonored payment penalty may be charged. Also, please remember that if your installment agreement is longer than 36 months or if the amount you owe is more than \$10,000 you must certify you have a financial hardship by checking the second box.

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After you submit your installment agreement request, you will receive a confirmation. The confirmation screen should enable you to verify where in the process your application is. Please remember to print and keep a copy of this screen for your records. You will need your Confirmation Number to check the status of your request.

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Another way you can apply for an installment agreement is by using our Interactive Voice Response (IVR) system at 800.689.4776. This self service application is available 24 hours a day, 7 days a week.

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You can also request an installment agreement by completing and mailing Form 3567. Form 3567 will ask you for the same information that we went over earlier while discussing the electronic application online.

This concludes the installment agreement portion of this webinar.

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Now it is time for questions. Please submit your questions through the "Ask Question" window on your Go to Meeting Dashboard. Depending on the volume of questions we receive, we may present a series of standard questions and answers. If we cannot answer all of your questions within our allotted time period, we will email you with the answer.

Now for our first question. This is Larry from Filing Enforcement. **Q. Where can I get prior tax returns?** A: We recommend using our website as the quickest way of getting prior year tax returns.

Hello, this is Ruth with Head of Household. **Q. Does Franchise Tax Board audit everyone that files with the Head of Household filing status?** A. Good question. Out of the 2 million taxpayers that file with the Head of Household filing status, we select approximately 300,000 taxpayers to audit for the head of household filing status.

Hello, this is Sandra from Installment Agreements. **Q: When do I have to start paying?** A: While you are waiting for approval of your installment agreement request, we recommend that you make the monthly payment you requested. To pay online by using Web Pay or by credit card, go to our website and click on "Payment Options" under the Popular Topics heading.

To pay by check or money order, make the check payable to Franchise Tax Board and write your social security number on your check or money order. Mail your payment to: State of California, Franchise Tax Board PO BOX 942867, Sacramento CA 94267-0011.

Okay this is Larry again from Filing Enforcement. **Q: My client can't find their W-2. What should they do?** A: Your client should contact their employer and have a copy of their W-2 sent to them. Your client can also access their information using MyFTB Account from our website if: They have filed a California tax return in the last five years, and they only had California wages and withholding. If your client cannot get a copy of their W-2 or cannot use MyFTB Account, they can report their income on our Form 3525 {again that is form FTB 3525), *Substitute for form W-2*.

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This is Ruth again. **Q. If I electronically file my return and attach the electronic version of the head of household questionnaire, am I automatically selected for an audit?** **A.** No, the selection criteria is the same for paper filed returns and e-filed returns.

This is Sandra again for Installment Agreements. **Q: How do I check the status of my installment agreement request?** **A:** That's a good question. If you applied online, go to our website and click on "Installment Agreements" under the Online Services heading. Once you are on the "**Installment Agreement for Individuals**" page, scroll down until you see the heading "After you apply - Check the status of your request." Select **if you applied online**. You will need to enter your social security number and the confirmation number you received when you submitted your request. If you applied by phone using the Interactive Voice Response (IVR) you can check the status of your IVR request by calling 800.689.4776. You must have your SSN and the confirmation number you received at the end of your IVR installment agreement request. If you applied by mail or phone, you should receive a letter advising you of your status within 30 days from the date we received your request. If you do not hear from us after 30 days, call us at 800.689.4776.

This is Larry from Filing Enforcement. **Q: My client isn't a California resident. Why are they getting this notice?** **A:** Even if they are a nonresident, they still have to file and pay tax on California source income. Examples of California source income are: Obviously, wages earned while working in California; a gain from the sale of property located in the state; Income from a pass-through business entity such as an LLC, which is doing business in California; Income from a California rental property and Income received for service performed in California

This is Ruth again with another head of household question. **Q. If I go online to respond the head of household questionnaire, how fast will I expedite the processing of the head of household questionnaire?** **A.** Once you complete your head of household questionnaire online and receive a confirmation of your responses, it takes approximately 2 to 3 business days to process your questionnaire. Once processed, it takes approximately 30 to 45 days to receive a response in the mail. The response will be an acceptance letter, denial letter, or a letter requesting additional information.

I have another question regarding installment agreements. **Q: How will I know if my installment agreement request was accepted?** **A:** If we accept your installment agreement request, we will send you a notice confirming the payment amount and the due date for each monthly payment. We will also let you know when the first payment under the installment agreement is due.

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Here is Larry in Filing Enforcement. Here is a good question. **Q: Where does FTB get their income information?** A: Here's the answer. We get our information from several different sources such as: Employment Development Department (EDD); Board of Equalization (BOE); obviously, the IRS. We get Form 1098, *Mortgage Interest Paid Information* record information from the IRS; Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions* (Every transaction is reported to us. We get great assessments based on those); We also have the Form 1099-S, *Real Property Sales (IRS Form 1099-S)* and/or California Schedule K-1 from Partnership, LLC and S-Corporation Returns. That's a very good question.

Here's another head of household question. **Q. What if I lost my head of household audit letter and I want to respond on line? How can I get my FTB ID number?** A. You can contact Franchise Tax Board at 800.852.5711. That number again is 800.852.5711.

This is Sandra again and I have a question regarding an Installment Agreement. **Q: How do I change my bank or payment amount?** A: To change your current installment agreement, you will need to call us at 800.689.4776, Monday through Friday, 8 am to 5pm., except state holidays.

Larry again in Filing Enforcement. Here's a good question. **Q: What happens if I don't respond to FTB notices?** A: If you don't respond to our demand for your return we will assess: Tax – based on the information available to us; Delinquent filing penalty – which is 25% of the amount due, after applying payments and credits made on or before the due date of the return; Demand penalty, which is 25% of the total tax due **before** payments and credits. This means that you could be assessed the demand penalty and interest, even if your tax is timely paid. The demand penalty is in addition to the delinquent penalty; Interest on both the tax and penalties; and we can also assess a cost recovery fee of \$82.00.

Here is another hoh question. **Q: What if I need to amend my head of household questionnaire?** A: You need to wait 24 hours after the initial submission. If the initial submission was transmitted on a weekend or a holiday, you need to wait until the next business day to submit an amended Audit Letter Web Response.

This is Sandra again and I have a question regarding Installment Agreements. **Q: Can I use my state tax refund as a monthly payment?** A: That is a good question. We will keep any state tax refund you are due and apply it towards your balance. This action does not replace your monthly payment.

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This is Larry with a Filing Enforcement question. Here is a good one. **Q. Does the representative have to have a power of attorney on file or can an enrolled agent respond for the taxpayer?** A: Well, it depends. If the enrolled agent or tax representative has all the pertinent information to sign on to the client's account, then you could answer the questions. Here is the problem if you don't answer the questions and it tells you to call us, and then you would still want a power of attorney on file. I would strongly urge if you have a client with tax issues to always get a power of attorney on file and stipulate the tax years in question so there is not an issue later on down the road. Good question.

This is Ruth again with another question. **Q. How often are your automatic letters sent out?** A. Once we begin sending out audit letters around mid-July, we send out approximately 10,000 letters on a weekly basis until we are done sending out the audit letters in our inventory.

Thank you. We are going to wrap-up the webinar.

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If you would like to view this webinar or prior ones, please go to our website and click on "News & Events." Webinars is the third item listed on the navigation bar.

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This ends our Self Help webinar. Today's goal was to highlight the items on the website to help you and your clients with the most common practices for Filing Enforcement, Head of Household, and Installment Agreements. We hope that you found this webinar interesting and informative. On behalf of the California Franchise Tax Board, thank you for attending today's webinar.