



Audit, Contact, and Privacy Information

Franchise Tax Board Audit and Contact Information

What you can expect from our audit or contact:

- Courteous treatment by our employees.
- Clear and concise information requests.
- Confidential treatment of any personal and financial information that you provide to us.
- Completion of the audit process within a reasonable amount of time.

We will notify you in writing when we conclude this process. At that time, generally, one of the following determinations will apply to your case:

- We accepted your tax return as filed.
- You owe additional tax.
- You overpaid your tax and are entitled to a refund or credit.

What we expect from you:

- Respond to our requests promptly and completely. If you fail to do so, the law allows us to adjust your tax return and assess penalties for not giving the information we requested.
- You may represent yourself or have someone else represent you. You may designate a representative by completing either FTB 3520 PIT, *Individual or Fiduciary Power of Attorney Declaration* or FTB 3520 BE, *Business Entity or Group Nonresident Power of Attorney Declaration*. We recommend that you and your selected representative register with MyFTB and electronically file a Power of Attorney (POA) declaration with FTB. For more information on how to register with MyFTB, go to ftb.ca.gov/POA.
- Your rights are fully explained in FTB 4058, *California Taxpayers' Bill of Rights*. To get FTB 4058, *California Taxpayers' Bill of Rights*, go to ftb.ca.gov/Forms and search **4058C** or call 800.338.0505 (select Personal Income Tax and enter form code **948**). You may also write to us at:

TAX FORMS REQUEST UNIT MS D120
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

If we propose any changes to your tax return, we will notify you by mail. Contact the representative assigned to your case if you have any questions.

Franchise Tax Board Privacy Information

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to ftb.ca.gov/Forms and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Your Rights

You have a right to see our records that contain your personal information. We must tell you why we ask for your income tax information and to whom we may provide it. You also have the right to question the accuracy of the information contained within your file.

Your Responsibilities

If you meet certain requirements, you must file a tax return on the forms we offer. When you file the tax return and related documents, you must include your social security number for identification and tax return processing (Revenue and Taxation Code Sections 18501, 18621, and 18624).

Reasons for Information Requests

We ask for tax return information so that we can administer the tax laws fairly and correctly. We may request additional information to validate tax return information and/or resolve audit or collection issues. You must give all requested information, unless indicated as "optional."

Consequences of Noncompliance

We charge penalties and interest if you:

- Meet income requirements but do not file a tax return.
- Do not provide the information we require and request.
- Provide fraudulent information.

We may pursue criminal prosecution. We may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any tax refund.

Information Disclosure

We may disclose your tax information to:

- The Internal Revenue Service.
- Other state income tax officials.
- The Multistate Tax Commission.
- Appropriate California government agencies and officials.
- Third parties when necessary to determine or collect your tax liabilities.

If you owe us money, we can disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who may hold assets belonging to you.

Contact Us

Web: ftb.ca.gov
Phone: 800.852.5711
916.845.6500 (outside U.S.)
TTY/TDD: 800.822.6268
Mail: DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468