



State of California
Franchise Tax Board

Audit, Contact, and Privacy Notices

Franchise Tax Board Audit and Contact Notice

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, one of the following determinations will apply to your case:

- We accepted your return as filed.
- You owe additional tax.
- You overpaid your tax and are entitled to a refund.
- We have not changed your tax amount; however, you may be entitled to a refund if you correctly recomputed your tax and file a claim for refund before the statute of limitations expires.

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 furnishing the information we requested.
- You may represent yourself or have someone else represent you. You may designate a representative by completing an FTB 3520, *Power of Attorney Declaration*. Your rights are fully explained in FTB 4058, *California Taxpayers' Bill of Rights*.

If we propose any changes to your return, it is important that you understand the reason for the change. Contact the employee assigned to your case if you have any questions. The telephone number is in the letter we sent with this notice.

To request forms:

- Go to ftb.ca.gov.
- Call us at 800.338.0505.
- Write to us at:

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

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/TDD 800.822.6268.

Franchise Tax Board Privacy Notice

The privacy of your income tax information is of the utmost importance to us.

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 prescribe. 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 furnish 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 states' 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.

Responsibility for the Records

The director of the Processing Services Bureau maintains Franchise Tax Board's records. You can obtain information about your records by:

Telephone: 800.852.5711 (within the United States)
916.845.6500 (outside of the United States)

Mail: DISCLOSURE OFFICER MS A181
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468