



# FTB 3705 Instructions

## Taxpayer Advocate Equity Relief Request

R&TC Section 21004

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### Form Purpose

Use FTB 3705, *Taxpayer Advocate Equity Relief Request*, to request relief from interest, penalties, additions to tax, and fees that are attributable to any of the following:

- Erroneous action or erroneous inaction by the Franchise Tax Board (FTB) in processing documents you filed or payments you made.
- Unreasonable delay caused by FTB.
- Erroneous written advice that does not qualify for relief under R&TC Section 21012.

The Taxpayers' Rights Advocate in coordination with our Chief Counsel may only grant relief if you did not contribute to the error or delay in any significant way and relief is not otherwise available under the law, including under any regulation or FTB announcement.

Relief granted may not exceed \$10,000.00 for any taxable year. Beginning January 1, 2017, this amount is subject to incremental annual changes. Any relief exceeding \$500.00 is subject to review and concurrence by our Executive Officer.

When relief is granted, a public record of such relief is placed on file with our Executive Officer. The public record includes the taxpayer's name, total amount involved, amount payable or refundable due to the error or delay, and a summary of why the relief is warranted.

No other entity may grant or deny relief. The Taxpayers' Rights Advocate's determinations under this provision are not subject to review in any administrative or judicial proceeding.

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### Who Can File

You or your authorized representative can file FTB 3705. If your authorized representative files for you, attach the original or a copy of FTB 3520, *Power of Attorney Declaration*, to this form.

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### When to File

If you wish to request relief on a final unpaid balance, you may file that request at any time.

You may receive a refund as a result of relief granted only if the applicable statute of limitations for filing a claim for refund remains open. Generally, you can file your claim no later than four years from the due date of your tax return, or one year from the date of the overpayment.

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### Where to File

Mail this completed and signed form plus any additional documents to:

**EXECUTIVE AND ADVOCATE SERVICES MS A381  
FRANCHISE TAX BOARD  
PO BOX 157  
RANCHO CORDOVA CA 95741-0157  
Fax: 916.843.6022**

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### Specific Line Instructions

1. Enter the tax year and the amount of interest, penalties, additions to tax, and fees for which you request equitable relief. Use a separate form for each tax year.
2. Explain, in detail, your reasons for filing the request:
  - Describe the facts and circumstances of your case.
  - Describe the error or delay on the part of FTB and how that caused the imposition of the interest, penalties, additions to tax, and fees.
  - If applicable, attach any erroneous written advice that does not qualify for relief under R&TC Section 21012.

Attach appropriate supporting evidence or documentation to this request.

#### **If the Taxpayers' Rights Advocate Denies Your Request**

The decision is final and you may not appeal (R&TC Section 21004).

#### **If You Do Not Hear From the Taxpayers' Rights Advocate**

You can contact the Taxpayers' Rights Advocate at 800.883.5910 within six months of filing your request.

Your unpaid balance due continues to accrue interest during this time. If your request for relief is granted, you will receive a credit for any balance due on another tax year and/or a refund of any overpayment.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **advocate equity relief**.