



State of California  
**Franchise Tax Board**

**Request for Filing Compliance Agreement**

Representative's Name:	Email Address:
Address:	Phone Number: - -
Tax Years: -	Fax Number: - -

You must be authorized to represent participants in a Filing Compliance Agreement (FCA). If we approve the FCA request, we will waive penalties if reasonable cause is a defense for the tax years provided in the FCA. We will not agree to any additional conditions that are outside the scope of the FCA. The FCA only covers the approved parties and tax years requested and subsequently listed in the FCA.

California filing obligations for additional parties or tax years for which no FCA consideration was requested and approved may be subsequently identified upon review and processing of the submitted tax returns and will not be a part of the FCA and may be subject to any applicable penalties, interest, and fees.

For more information go to **ftb.ca.gov** and search for **FCA**. For additional assistance, call the FCA Liaison at 916.845.4476.

**Declaration**

I declare under penalty of perjury, under the laws of the State of California, that I am the participant or our company is authorized by the unnamed participants, to act as their agent in requesting an FCA. The information given above, in the attached Exhibit A, and any supplemental information has been confirmed with all participants to be true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**Signature**

\_\_\_\_/\_\_\_\_/\_\_\_\_\_  
**Date**

**Mail your completed request to:**

FILING COMPLIANCE AGREEMENT MS F180  
**FRANCHISE TAX BOARD**  
 PO BOX 1779  
 RANCHO CORDOVA CA 95741-1779

**EXHIBIT A**

To retain the participant's anonymity only refer to the participant's entity type when answering the following questions. Attach additional sheets if necessary.

1. In order to qualify for FCA consideration, the participant must be in a class of taxpayers as described in Revenue and Taxation Code Section 19192, or a Limited Liability Partnership (LLP), Limited Partnership (LP), or General Partnership (GP). List all participants requesting FCA consideration for which you are the authorized representative, by entity type (i.e., Corporation X, Trust A, Beneficiary B, LLC X, etc.):

(1)	(4)	(7)
(2)	(5)	(8)
(3)	(6)	(9)

2. Specify the tax years the participants are requesting FCA consideration:

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3. Explain why there is an unfulfilled filing requirement and unpaid California tax liability for the tax years requested. Provide facts as to why the participant's situation qualifies for a waiver of penalties for reasonable cause:

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4. Have any participants previously requested FCA or Voluntary Disclosure Program (VDP) consideration? If yes, list participants and tax years:

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5. Taxpayers who received a notice from FTB are not entitled to enter into an FCA. Has FTB notified the participants about a filing obligation in this state? If so, specify which participants received a notice, the notice date, and the tax years:

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6. Participants in an FCA are required to file tax returns for all tax years they had a filing obligation in this state. If participants state they only have records available for preparing accurate tax returns for a limited number of tax years, FTB requires a statement under penalty of perjury attesting to that fact. If applicable, do the participants have someone who is knowledgeable about their records and able to make such a statement under penalty of perjury under the laws of the State of California?

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7. If the participants have a California Secretary of State number, when was it registered and is it still active?

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8. Explain how and when the participants became aware of a California filing obligation:

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9. Did the participants employ tax professionals? If yes, specify the tax years and the type of tax professional (i.e., CPA, accounting firm, tax attorney, etc.):

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10. What information, if any, did the participants provide to the tax professionals regarding their connection to California to require the filing of tax returns in this state?

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11. What advice, if any, did the tax professionals provide to the participants that was relied upon by the participants as the rationale for not filing the required California tax returns:

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12. Confirm if the participants will submit a statement under penalty of perjury from the tax professionals confirming the information provided by the participants and the advice they provided to the participants regarding filing obligations in California? If no, explain why:

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13. If the participants did not consult with tax professionals regarding California filing requirements, did the participants have personnel with tax experience during the tax years requested for FCA consideration? If yes, state their classification:

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14. When was your firm first retained by the participants regarding their California filing requirements for the tax years they request an FCA:

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15. Provide the estimated California tax liability due for each tax year and each participant:

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