



# PROGRAM BULLETIN

IICPB.2016.01

March 2016

## Due Process Reminder: Pre-Intercept Letter Requirements

<b>Impact</b>	All Participating Agencies
<b>Purpose</b>	<p>Remind you that we require you send your debtors a <i>Pre-Intercept Notice</i> before you send us an intercept request.</p> <p>Use <a href="#">FTB 2288</a>, <i>Pre-Intercept Notice Sample</i>, as a model for your intercept notice.</p> <p>This sample provides your debtors their due process rights to resolve or dispute the debt before you intercept their funds. Sending a <i>Pre-Intercept Notice</i> notifies them of the required 30-day liability review/protest process.</p> <p>We are taking the following actions to ensure your debtors receive due process:</p> <ul style="list-style-type: none"> <li>• Oct 2015 – Change program guide language and intent to participate forms to reiterate the requirement to include FTB’s sample pre-intercept language. We are asking agencies to provide a copy of their <i>Pre-Intercept Notice</i> yearly.</li> <li>• Spring 2016 – FTB reviews agencies pre-intercept notices. We will contact agencies whose notices do not meet our due process language requirements and inform them they need to correct the language before submitting their 2017 process year annual debtor load.</li> <li>• Fall 2016 – FTB follows up with the contacted agencies to review their corrected pre-intercept notices. We will delay accepting debtor cases from agencies whose pre-intercept notices do not meet our requirements, until their notices are corrected.</li> </ul>
<b>Required Action</b>	Send an approved <i>Pre-Intercept Notice</i> to all your debtors at least 30 days before referring their debts for intercept. The notice requirement applies to each new debt incurred after you submit the account and before you increase the requested intercept balance.
<b>Questions</b>	Email the Franchise Tax Board’s Interagency Intercept Collection Program at <a href="mailto:IICGroup@ftb.ca.gov">IICGroup@ftb.ca.gov</a> or call 916.845.5344.