Tax Professional: Protest – Submit Protest or Respond to a Filing Enforcement (FE) Proposed Assessment (PA)

MyFTB allows you to submit a **Protest** or **Respond to a Filing Enforcement Proposed Assessment** online. To protest a proposed assessment online as a tax professional, you **must** have an active POA declaration for the account period on the assessment. If you do not have an active POA, your client may submit the protest online.

To protest online, the following must be true:

- The proposed assessment status must be **Pending**.

- The legal effective date on the notice has not passed.

To Submit a Protest or Respond to a Filing Enforcement (FE) Proposed Assessment online:

- [Log in to your MyFTB Tax Professional account](#).
    - Once you're logged into MyFTB, if you need help with the page you're on, select the question mark (?) in the upper right corner of that page.
- View your **Client List.**
    - From your **Tax Professional Overview** page select:
        - **Client List** from your **Main Navigation Menu**, or
        - The **View Client List** link in your **Quick Links** section.
- Search for your client, [refer to Client List – Search for Client](#).
- Follow the instructions below.

Steps:

Step 1: View the Taxpayers Overview page

- Select the client's last name link from the **Last Name** column on the **Client List** page to view the client's **Taxpayer Overview** page.

Step 2: View the Proposed Assessments

- Select **Proposed Assessments** from the **Account** dropdown menu on **Taxpayer Overview** page.

Step 3: Select the Proposed Assessment You Want to Protest or Respond To

The **Proposed Assessment List** page displays proposed assessments and protests that are viewable online. **Note**: To protest or respond to a proposed assessment, the **Protestable Online** column must display "**Yes**".

- Select the link in the **NPA Number** column of the proposed assessment you want to protest. You will be navigated to the **Proposed Assessment Detail** page.

Note: Some proposed assessments will not display on this list, such as **Notice of Proposed Assessment for Carryover Amount (NPACA)**. To protest a proposed assessment not listed, select **"send FTB a message"** link on the **Proposed Assessment List** page.

Step 4: Proposed Assessment Options

The **Proposed Assessment Detail** page displays additional information about the proposed assessment you selected.

- If it is a **non-Filing Enforcement** proposed assessment, the **Proposed Assessment Detail** page displays a **Protest** button below the **Assessment Detail** section.
  - Skip to Step 9 to complete the non-Filing Enforcement online protest.
- If it is a **Filing Enforcement** proposed assessment, the **Proposed Assessment Detail** page displays three available response options below the **Assessment Detail** section.
  - Continue to Step 5.

Step 5: Choose the Appropriate Option to Respond to the Filing Enforcement Proposed Assessment

- Select a radio button from the list of three responses on the **Proposed Assessment Detail** page:
  - **I do not wish to protest this assessment because I will file the required tax return by XX/XX/XXXX** and select the **Continue** button.
  - Continue to Step 6.
  - **I already filed the required tax return** and select the **Continue** button.
  - Skip to Step 7.
  - **I wish to protest this assessment because I disagree with the proposed assessment** and select the **Continue** button.
  - Skip to step 10.

Step 6: Confirm You Do Not Wish to Protest the Filing Enforcement Assessment

- Check the checkbox on the **Enter Resolution Information** section of the **Quick Resolution** page to confirm you do not want to protest the assessment and you will file the tax return by the date shown.

- Select the **Submit** button.

Note: Selecting the **Submit** button completes your response to the proposed assessment process and navigates you back to the **Proposed Assessment List** page.

Step 7: Enter Information About the Previously Filed Tax Return

- Enter information on the **Enter Resolution Information** section of the **Quick Resolution** page about the previously filed tax return related to the **Filing Enforcement** proposed assessment.

  Note: Fields with a red asterisk (*) next to them are required fields and must be filled in to continue.

The **Attachments** section allows you the option to attach supporting documentation with your online protest.

- In the **Attachments** section, select the **Add Attachments** button to attach supporting documentation, if applicable.

- In the Attachments section, select the **Upload** button.

  Note: You can attach up to 10 documents, not to exceed 10 MB. Valid file extensions are pdf and xlsx.

- In the pop-up window, browse and select the appropriate file and select the **Open** button.

Step 8: Review Your List of Attachments and Select the Submit Button

- Select the **Submit** button below the **Attachments** section to complete the process to respond to the proposed assessment. You will be navigated back to the **Proposed Assessment** List page.

Step 9: Protest non-Filing Enforcement Proposed Assessment

- Select the **Protest** button on the **Proposed Assessment Detail** page.

- Continue to Step 10.

Step 10: Provide Information to Support Protest

- In the **Protest Explanation** section on the **Protest Proposed Assessments** page provide information to support the protest.

The **Attachments** section allows you the option to attach supporting documentation with your online protest.

- In the **Attachments** section select the **Add Attachments** button to attach supporting documentation, if applicable.

- In the **Attachments** section, select the **Upload** button.

  Note: You can attach up to 10 documents, not to exceed 10 MB. Valid file extensions are pdf and xlsx.

- In the pop-up window, browse and select the appropriate file and select the **Open** button.

Step 11: Review Your List of Attachments

Step 12: Authorize and Submit the Protest

- In the **Authorization** section,
  - o Check the box to confirm you read the **Penalty of Perjury** statement.
  - o **E**nter your full name.
- Select the **Submit** button.

  Note: The status of the proposed assessment associated to the protest will be updated to "**Protested**".

Step 13: Confirmation of protest submission

After you submit the protest, the **Protest Proposed Assessment Confirmation** page displays.

- Print or save a copy of this page for your records.