



STATE OF CALIFORNIA
FRANCHISE TAX BOARD - Legal Department
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FTB NOTICE 2004-9

SUBJECT: Specialized Tax Service Fees

Section 19591 of the Revenue and Taxation Code requires the Franchise Tax Board (FTB) to impose fees for certain specialized taxpayer services beginning January 1, 2005.

For periods prior to January 1, 2006, the FTB is required to publish by notice a schedule of specialized tax services fees to be imposed. The amount of these fees shall be calculated in the same general manner as required by regulation after January 1, 2006.

The fees for specialized services commencing January 1, 2005, through December 31, 2005, are as follows:

<u>Specialized Service</u>	<u>Fee Amount</u>
Installment payment program	\$ 20
Expedited Services	
Corporation revivor requests	\$100
Tax clearance certificate requests	\$100
Tax-exempt status requests	\$ 50

Commencing on January 1, 2006, the amount of the specialized services fees will be established through regulations, and shall be established in the manner and in the amounts necessary to reimburse the FTB for the costs of administering the specialized services, including FTB's direct and indirect costs for providing specialized tax services.

Procedures

Taxpayers may continue to request an installment agreement by applying on-line at www.ftb.ca.gov (see payment options) or submitting form FTB 3567. If the installment agreement is approved, a fee of \$20 will be added to the balance due on the account. Separate payment of the installment agreement fee *is not* required at the time of application.

The procedures for requesting corporation revivor, a tax clearance certificate and tax-exempt status verification, will remain the same.

- Corporation revivor requests - submit FTB 3557A (Application for Certificate of Revivor – Walk Through), along with all necessary returns and payments, to the FTB district office nearest you. FTB district offices that accept Applications for Certificate of Revivor-Walk Through include Sacramento, Oakland, San Francisco, Los Angeles, Santa Ana, and San Diego.
- Tax clearance certificate requests – submit a copy of the FTB 3555 (Request for Tax Clearance Certificate), along with all necessary documentation, to Document Filing Support Unit, Secretary of State – Business Filings, 1500 11th Street, Sacramento, CA 95814-5701. Send the original FTB 3555 via overnight private mail service to Franchise Tax Board, Tax Clearance Unit MS C-1, Sacramento, CA 95827.
- Tax-exempt status requests - qualified entities submit FTB 3500 (Exemption Application), along with all necessary documentation, to the Sacramento or Los Angeles FTB district office.

However, the appropriate fees for these expedited services must be paid by certified funds at the time the request for the service is submitted. Certified funds include cashiers checks, money orders or cash. Personal checks are not acceptable.

The principal author of this notice is Patrick J. Kusiak of the Franchise Tax Board, Legal Department. For further information regarding this notice, contact Mr. Kusiak at the Franchise Tax Board, Legal Department, P. O. Box 1720, Rancho Cordova, CA 95741-1720.