



11.22.16

FTB NOTICE 2016 - 05

**SUBJECT: Notifications, Notices and Requests to Franchise
Tax Board Under California Code of Regulations, Title 18,
Section 19195-1**

PURPOSE

This Notice is issued to designate the mailing address and facsimile number to send notifications, notices and requests to the Franchise Tax Board under California Code of Regulations, title 18, section 19195-1, subsection (j)(2).

BACKGROUND

California Code of Regulations, title 18, section 19195-1, which recently became effective on November 17, 2016, applies to hearings provided by the Franchise Tax Board (FTB) in connection with requests for release under section 494.5 of the Business and Professions Code. Under subsection (j)(2) of that regulation, all notifications, notices and requests to FTB under the regulation shall be mailed by first-class mail to the address that FTB shall designate by FTB Notice. Under the same subsection, in addition to sending notifications, notices and requests by first-class mail, all notifications, notices and requests may also be sent by facsimile or email, if such method is described in the FTB Notice. This FTB Notice designates the address and facsimile number as required by subsection (j)(2). An email address is not being designated by this notice and, therefore, notifications, notices and requests to FTB may not be sent by email unless and until specified at a future date in another FTB Notice.

NOTIFICATIONS, NOTICES AND REQUESTS TO THE FRANCHISE TAX BOARD

All notifications, notices and requests to FTB under California Code of Regulations, title 18, section 19195-1, shall be mailed by first-class mail to the following address:

FRANCHISE TAX BOARD
PO BOX 3065
RANCHO CORDOVA, CA 95741-3065

In addition to sending notifications, notices and requests by first-class mail, all notifications, notices and requests may also be sent by facsimile to the following number: 916-843-0172

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