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COMMUNICATION TOOLS

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NOTE: ((* * *)) = Indicates confidential and/or proprietary information that has been deleted.

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22.1 FACSIMILE (FAX) USAGE	The auditor may receive a facsimile (FAX) by two methods: as an Email FAX message via the PASS server or on the unit's FAX machine.
	The PASS desktop provides the ability to electronically transmit documents between Audit staff and taxpayers using a FAX for the transmission and reception of document images. The PASS Desktop provides FAX capability in two ways:
	1. When working on a laptop, auditors are able to send faxes using Microsoft FAX.
	2. When connected to the PASS Desktop network, auditors are able to send/receive faxes using the PASS FAX server.

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	Auditors are able to send faxes from Microsoft Word or Excel using the **Send** option and specifying a FAX number instead of a user as the destination. State law protects confidential taxpayer information including, but not limited to, social security numbers, telephone numbers, and credit card numbers. When sending correspondence by facsimile, use a cover sheet to protect this information. **IMPORTANT:** The Internal Revenue Service (IRS) does not permit Federal Tax Information (FTI) to be sent outside FTB. MAP 22.1.2 Fax Sent or Received Through PASS MAP 22.1.3 To Fax a Document That is Created Outside of PASS MAP 22.1.4 Receiving Faxes Via MS Outlook Rev. 7/17

22.1.1 Faxes Received or Sent Via Unit's Fax Machine	**Fax Received**
	
	Fax material received via a unit's fax machine is treated as physical correspondence and handled according to MAP 28.6.1 Correspondence Received in Physical Form.
	
	Fax Sent
	
	Before sending correspondence to the taxpayer via a unit's fax machine:
	
	• The auditor always must first PASS Send outgoing correspondence to ensure the respective event is recorded in the PASS event log.
	
	• Always double check the recipient's fax number to avoid disclosure issues.
	
	After sending correspondence to the taxpayer via a unit's fax machine:
	
	• Document the fax confirmation receipt in PASS as follows:
	
	    1. Create a PASS Event Log entry noting that you sent the correspondence via fax machine, and the confirmation is recorded in the 008-Notes folder.
	    2. Scan and email the fax confirmation receipt as a .pdf to yourself.
	    3. Save the .pdf on the ((**)) drive.
	    4. Create a new document in the 008-Notes folder using the Free Form (9904) template, naming it "Fax Confirmation [date]".
	    5. Insert the fax confirmation .pdf from the ((**)) drive into the Free Form (9904) template.

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	6. Save and Close the document. **IMPORTANT:** The Internal Revenue Service (IRS) does not permit Federal Tax Information (FTI) to be sent outside FTB. Rev. 10/18
22.1.2 Fax Sent or Received Through PASS	Auditors who have access to PASS have a network fax number, 916.843.XXXX, which is accessible through Outlook email. This fax number should be used so faxed information sent and received will become a permanent document within the taxpayer's PASS audit file. **To fax PASS documents using the fax feature within PASS:** 1. Ensure that there is a valid phone number in the Fax field of the recipient's **Address Book** entry. 2. Open the PASS document to be faxed, select **PASS Send** to open the **Send Options** window. 3. In the **Send Options** window, ensure the correct recipient is in the **Name** field on the right-hand side. Then select the **Fax** box. (To send both a hard copy and a fax, select both the **Fax** and **Mail** boxes.) 4. Click the **Send** button to send the fax. 5. You should receive confirmation by email that the fax was **successful** or **unsuccessful**. This email must be documented in PASS. See below for instructions. **To document, in PASS, the email confirming that the fax was successfully (or unsuccessfully) sent:** 1. Create a PASS Event Log entry noting that you sent the correspondence via the PASS fax feature, and the confirmation is recorded in the 008-Notes folder. 2. Print the email confirmation to a .pdf and save on the ((**)) drive.

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	3. Create a new document in the 008-Notes folder using the Free Form (9904) template, naming it "Fax Confirmation [date]". 4. Insert the fax confirmation .pdf from the ((**)) drive into the Free Form (9904) template. 5. Save and Close the document. **IMPORTANT:** The Internal Revenue Service (IRS) does not permit Federal Tax Information (FTI) to be sent outside FTB. Rev. 10/18
22.1.3 To Fax a Document That Is Created Outside of PASS	1. Open Microsoft Outlook. 2. Select the Actions menu, New Mail Message Using, Plain Text. A blank email message window will display. 3. Select the Insert menu, File. The Insert File window will display. 4. Locate the file you wish to fax. 5. Click the Insert button. The document is now attached to the email message. 6. In the **To** field, enter the contact name and fax number in the following format: [Fax: Contact_Name@#######]. If the area code is not 916, enter a 1 and the area code before the fax number. For Example: If you are sending a fax to J Maestas and the fax number is 555-9999, enter [Fax:J_Maestas@5559999] in the **To** field. Include the opening and closing brackets. If you wish to send the fax without a contact name, enter: [Fax:5559999]. If the area code is not 916, enter a 1 and the area code before the fax number. You may enter a fax number without the contact name; however, the phone number will default in both the Name and Fax Number fields on the fax cover sheet. 7. Enter what the fax is in regards to in the **Subject** field. 8. You may enter comments in the message area of the e-mail, but as a default, the comments area on the Fax Cover sheet, it will state: See attached documents. 9. Click the Send button. **IMPORTANT:** The Internal Revenue Service (IRS) does not permit Federal Tax Information (FTI) to be sent outside FTB. Rev. 7/17

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22.1.4 Receiving Faxes Via MS Outlook	Faxes received via Outlook are treated as correspondence and handled according to MAP 28.6.2.2 Correspondence Received via Fax. Rev. 7/17
22.2 TELEPHONE CALLS	Always verify with whom you are speaking. Do they have authorization? Auditors are required to answer telephone calls. The calls may be either a general question concerning the application of the California Revenue and Taxation Code or inquiries concerning a problem involving a specific taxpayer. **We do not accept collect calls.** In the case of general questions, the auditor will normally be able to answer the question that is being asked; however, if not certain of the correct answer, refer the call to the appropriate unit. If the caller's question cannot be referred to a specific unit, refer the call to your lead or supervisor, or obtain the caller's telephone number and call back with the answer. In the case of inquiries involving an audit problem with respect to a specific taxpayer, it is seldom possible to give an adequate answer without first reviewing the taxpayer's file to determine the particular data that has been requested. Obtain the caller's telephone number and tell the caller that you will review the case and call them back. When discussing a case under audit, an entry must be made in PASS recording the caller's name, telephone number, the taxpayer's name, the taxpayer number (if known), and a brief summary of the information that is requested or discussed. The level of detail will be dependent on the needs and circumstances of each case. If the corporation has been suspended and the question involves the payment of back taxes in order to revive the corporation, the call should be transferred to or referred to the Revivor Unit at 916.845.7033.

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	Requests for information concerning the taxpayer address, the names and addresses of any of the corporate officers or similar information may be referred to RDSS at 916.845.5180. For information on what can be disclosed during a telephone conversation, see MAP 2.6 Disclosure Guidelines – Corporations. Rev. 7/17
22.3 SECURE EMAIL SERVICE	The Secure Email Service enables FTB staff to encrypt confidential state tax information and other private or sensitive business emails before sending to customers outside our department. Refer to the Disclosure Office homepage for more information on the Secure Email Project. If a taxpayer or representative sends confidential information via Internet email, the auditor may review the data. However, if the taxpayer or representative requests receipt of emailed correspondence, Secure Email must be used to provide an encrypted response. Call the taxpayer or representative to acknowledge receipt of emailed correspondence. Do not exchange confidential information with a taxpayer or representative by regular Internet email under any circumstance. The Secure Email Service does not encrypt email between FTB employees because internal electronic communication is protected. **IMPORTANT:** The Internal Revenue Service (IRS) does not permit Federal Tax Information (FTI) to be sent outside FTB in any email, encrypted or not. Before using Secure Email Service, auditors must complete the web-based training available through LEARN: Secure Email and FTI Training. (A non-LEARN version is also available.)

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	For more information and technical support resources, refer to the Secure Email Service page in the IT Service Catalog. To record a secure email received from the taxpayer in PASS, refer to MAP 28.6.2.1 Correspondence Received via Email. Rev. 7/17
22.4 REQUESTING A LAPTOP	To request a loaner laptop, complete the online Loaner Equipment Request Form. Rev. 7/17