Taxpayers’ Rights Advocate
IRS-San Jose State University
Small Business Tax Institute
Susan Maples, CPA
Taxpayers’ Rights Advocate
Franchise Tax Board
June 22, 2017

Forms of Ownership

- Responsibilities
  - Filing
  - Payment
  - Formation
  - Dissolution
Offer in Compromise (OIC)

- For taxpayers who don’t have and won’t have (in the foreseeable future), the means to pay their non-disputed final tax liability
- OIC allows a taxpayer to offer a lesser amount for payment of a non-disputed final tax liability

Offer in Compromise

- Generally, FTB will accept an OIC if the offer represents the most the FTB can expect to collect with a reasonable period of time
- Each case is evaluated based on its own unique set of facts and circumstances

Preparation and Representation
**Top Ten Issues**

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**Fraud and ID Theft**

- Request for Tax information and documents (4734D) and Request to Confirm Tax Return Filing (3904)
- What to do if you suspect ID Theft
- Contact Us – 916.845.7088
- Identity Theft Affidavit (form FTB 3552)

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**Communicate with FTB**

- Dashboard
- MyFTB - Chat
- My FTB - Send a Message
- Ask a Legal Expert
- Call
New FTB Dashboard

Time Frames: Know your wait time

Returns / Refunds
Payments
Contact
PIT / BE
Web Pay / Check
Hotlines/Chat/Mail

Communicate with FTB

MyFTB Chat
Ask an FTB representative questions about your account or get help using MyFTB.
Responses are available from 7 a.m. to 5 p.m., except legal holidays. Here are examples:
- Your payment is on hold.
- Your return is in process.
- Your refund is issued.
- Your contact information is updated.

- Your Questions
- 800 characters remaining

Communicate with FTB
MyFTB send a message
- Can send up to 10 messages a day
- Can attach documents up to 10MB each
Communicate with FTB

Taxpayers’ Rights Advocate

Susan Maples, CPA

- Why was the Taxpayer’s Rights Advocate created?
- Taxpayers’ Rights Advocate’s Responsibilities
- When Should I Contact The Taxpayers’ Rights Advocate?
- How can the Taxpayer’s Rights Advocate assist you?
- Explanation of Taxpayers’ Rights

Advocate Assistance

On the Web • ftb.ca.gov – search: “Problem”
Fax • 916.843.6022
Call • 800.883.5910
Mail • FRANCHISE TAX BOARD EXECUTIVE AND ADVOCATE SERVICES MS A361 PO BOX 157 RANCHO CORDOVA, CA 95741-0157

Follow the Advocate on Twitter @FTBAdvocate
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