



STATE OF CALIFORNIA  
**Franchise Tax Board**

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STATE OF CALIFORNIA  
Franchise Tax Board

## Taxpayers' Rights Advocate

IRS-San Jose State University  
Small Business Tax Institute



Susan Maples, CPA  
Taxpayers' Rights Advocate  
Franchise Tax Board  
June 22, 2017

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## Forms of Ownership

- Responsibilities
  - Filing
  - Payment
  - Formation
  - Dissolution



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### 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

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### 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

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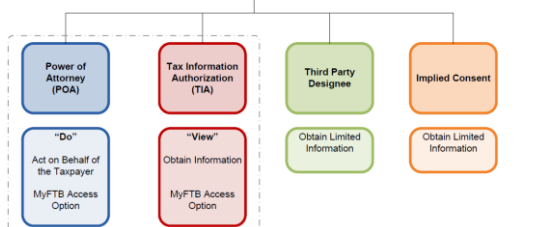
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### Preparation and Representation

Authorized Representative



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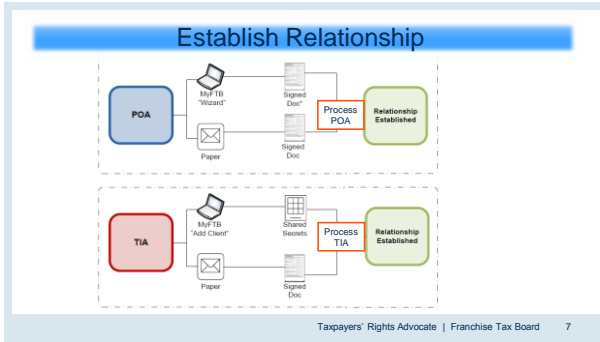
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### New Forms

**STATE OF CALIFORNIA**  
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To submit electronically go to [ftb.ca.gov](http://ftb.ca.gov) or to mail FTB Form 1001 **File a Power of Attorney**

**Individual or Fiduciary Power of Attorney Declaration**  
This legal document grants authority to specific persons to receive confidential information and represent you on any and all matters before FTB. We do not accept non-FTB (Owner of Attorney declarations). If you are acting on behalf of a fiduciary or in place of an individual you are required to attach notarial or legal documents proving you have this authorization. For additional information about this form go to [ftb.ca.gov](http://ftb.ca.gov) and search for poa.

**Part 1 - Individual or Fiduciary Information**  
Check only one box below. Submit a separate form for each individual.  
 **Individual** (If you represent more than one individual, you must complete this form.)  
 **Fiduciary** (attorney-in-fact)

Individual or fiduciary name: \_\_\_\_\_ SSN or TIN: \_\_\_\_\_  
 Street address (number and street or PO Box): \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_  
 ZIP: \_\_\_\_\_ Phone: \_\_\_\_\_

**Part 2 - Representative(s)**  
Only individuals may be named as representatives. This individual or fiduciary in Part 1 appoints the following representative(s) as attorney-in-fact. To appoint more than two representatives, please see page 2 of this form.  
 Primary representative(s) last name: \_\_\_\_\_ Title: \_\_\_\_\_ SSN (if number): \_\_\_\_\_

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## New 540X

Check the Box Amended Return

Individual Returns Only	Compatible with New Systems	Faster Processing
Potential E-file	Includes Reconciliation	Faster Processing

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### Top Ten Issues

Personal Income Tax	Business Entities
Penalties	Abusive Tax Avoidance Transactions (ATAT)
R&D Credit	Unity
Basis	Business/Nonbusiness Income
Revenue Agents Reports	Water's-edge
Filing Status	Market Based Sourcing

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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

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## New FTB Dashboard

Time Frames: Know your wait time

Returns / Refunds

Payments

Contact

PIT / BE

Web Pay / Check

Hotlines/Chat/Mail

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## Communicate with FTB

**Reason:**

- Defect Status
- Bill & Notices
- Account Balance
- Payments
- Order to Withhold (Bank Levy)
- Emergency Withholding Order to Taxes (Algor Garnishment)
- Installment Agreement
- Using MyFTB Account
- Filing a Tax Return
- Liens
- Request Forms
- General Questions and Information

### MyFTB Chat

Ask an FTB representative questions about your account or get help using MyFTB.  
Representatives are available from 7 a.m. to 5 p.m. weekdays, except state holidays. Hours are subject to change.  
Select the reason for contacting us so we can connect you with the correct area.

**\* Reason:**

**\* Your Question:**

500 characters remaining

Start Chat   Cancel

**Suspension/Carliature/Review or Order to Withhold (Bank Levy)**

- Review to Dissolve
- Bill & Notices
- Account Balance
- Payments
- Request for Tax Return
- Installment Agreement
- Filing a Tax Return
- Using MyFTB Account
- Liens
- General Questions and Information

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## Communicate with FTB

### MyFTB send a message

**Required Field**

**Message Information:**

**Subject:**

**Attention:**

**To:**

**Message:**

5000 characters remaining

**I want help with:**

- A Request or Demand for a Tax Return
- Non-Wage or Real Estate Withholding
- My Tax Balance Due
- Notice of Tax Rtn Change/Short of Tax Due
- My CA Return under Audit
- Requesting my Federal Audit
- General Assistance

✓ Can send up to 10 messages a day.

✓ Can attach documents up to 10MB each.

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## Communicate with FTB




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## 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



Follow the Advocate on Twitter @FTBAdvocate

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## Advocate Assistance

**On the Web** • [ftb.ca.gov](http://ftb.ca.gov) – search: "**Problem**"

**Fax** • 916.843.6022

**Call** • 800.883.5910

**Mail** • FRANCHISE TAX BOARD  
EXECUTIVE AND ADVOCATE SERVICES MS A381  
PO BOX 157  
RANCHO CORDOVA, CA 95741-0157

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### Taxpayers' Rights Advocate's Office Staff



**Lila Fedler**  
Technical Assistant to the Advocate  
916.845.7474  
Lila.Fedler@ftb.ca.gov

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### Taxpayers' Rights Advocate's Office Staff



**Marc Narlesky**  
Technical Assistant to the Advocate  
916.845.4122  
Marc.Narlesky@ftb.ca.gov

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### Taxpayers' Rights Advocate's Office Staff



**Chris Smith**  
Tax Practitioner Liaison  
916.845.4304  
Chris.Smith@ftb.ca.gov

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