

FROM :

FAX NO. :

Sep. 06 2004 03:03PM P1

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
INC BUSINESS SECTION J40
PO BOX 942840
SACRAMENTO CA 94240-0040

PHONE: (866) 204-7902
FAX: (916) 855-5646

NOTICE OF PROPOSED ASSESSMENT

NOTICE DATE: 08/02/2004
ACCOUNT NUMBER: [REDACTED]
CODE NUMBER: 3
NPA NUMBER: 04-02 [REDACTED]
REVENUE CODE: 2003800

NOTICE NUMBER: 01-6690491-[REDACTED]

**Filing a Tax Return May
Reduce Your Tax
Obligation**

ELIZABETH [REDACTED]

FOLSOM CA [REDACTED]

On 03/15/2004 we sent you a notice stating that we had no record of a 2002 California personal income tax return under the name and social security number 409-19-5020. By 04/14/2004 you were to do one of the following:

- File a 2002 California personal income tax return.
- If you had already filed the return, send us a copy of it.
- Explain why you do not have a requirement to file a 2002 California personal income tax return.

We have no record of receiving your tax return or information indicating that you do not have a filing requirement. Therefore we are issuing this *Proposed Assessment* based on information we received concerning your income or estimates of income.

This is a proposed assessment. It is not a tax bill.

Filing a tax return may reduce your tax liability, and will ensure that you receive full credit for tax withheld by employers, as well as any other credits, exemptions, and deductions that you have a right to claim.

Your Income (as estimated)	\$	57,593.00
Standard/Itemized Deduction	-	3,004.00 *
Taxable Income	=	54,589.00
Your Tax		3,203.00
Less Total Exemptions	-	80.00 *
TAX BEFORE CREDITS	=	3,123.00
Less Withholding Credits Reported to FTB	-	.00
Less Payments and Credits	-	.00
Your Tax Liability	\$	3,123.00
Penalty for Late Filing	+	780.75
Penalty for Failure to File Upon Demand	+	780.75
Interest to: 08/02/2004	+	267.02
Filing Enforcement Fee	+	90.00
TOTAL TAX, PENALTIES, INTEREST AND FEE	\$	5,041.52

See reference sheet page 3 for a breakdown of Your Income (as estimated).

Unless we receive your tax return or information indicating that you do not have a California filing requirement, this assessment is due and payable on **October 01, 2004**

If you have a California filing requirement, you must file a tax return even if you pay the amount shown above.

If you believe this notice is incorrect, follow the enclosed protest procedures. Mail your protest by October 01, 2004. We may provide the information contained in this notice to the Internal Revenue Service.

* We based the Standard Deduction and Exemption credits indicated above on a single individual with no dependents. We will revise any difference in filing status, additional deductions, exemptions, or credits when you file your required tax return.

Income Reference Sheet

NOTICE DATE: 08/02/2004
ACCOUNT NUMBER: [REDACTED]
CODE NUMBER: 3
NPA NUMBER: 04-029 [REDACTED]

"Your Income (as estimated)"

The following is a breakdown of "Your Income (as estimated)" shown on Page 1 of this notice. It may include actual dollar amounts that were reported as paid to you, as well as estimates of your income. When we use estimates for your income, we provide an explanation of how we calculate it.

Wages Your employer reported that you earned wages in California during 2002. The name of each employer and amount reported are:

METROCALL, INC.	\$ 25,319.00
METROCALL, INC.	\$ 7,890.00
Subtotal \$33,209.00	

Interest Income The Internal Revenue Service or your financial institution reported to us that you received taxable income during 2002. This information was reported on IRS Form 1099-INT or 1099-OID. The name of each reporter, and amount reported is listed below.

RIVER CITY BANK	\$ 26.00
RIVER CITY BANK	\$ 1.00
Subtotal \$27.00	

Misc. Income We received information that you received taxable income during 2002 reported on IRS Form 1099-MISC, 1099-R, 1099-G, and/or W-2 G. The name of each reporter, and amount reported is listed below.

WACHOVIA BANK, N.A.	\$ 24,357.00
Subtotal \$24,357.00	

TOTAL USED FOR "YOUR INCOME (as estimated)": \$57,593.00



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94287-0041

(800) 852-2753

NOTICE OF PROPOSED ASSESSMENT

We propose to assess additional tax on your account for the taxable year shown below. We explain why below. See the enclosed *Personal Income Tax Notice of Proposed Assessment Information* for more information on your rights and responsibilities. Please refer to side 2 of this notice for current interest and penalty rates.

ELIZABETH [REDACTED]

FOLSOM CA [REDACTED]

Date: 08/03/04
Taxable year: 2002
Account No.: [REDACTED]
NPA No.: 04623193
Rev. Cd.: 3333718SHF072902
D.L.N.: [REDACTED]
Proposed: 1,283.56
PROTEST BY: 10/04/04

INCOME AS REPORTED OR REVISED		\$	0.00
UNREPORTED INCOME	33,209.00		
STANDARD DEDUCTION	-3,004.00		30,205.00
REVISED TAXABLE INCOME			30,205.00
FILING STATUS - SINGLE			
TAX - TABLE			1,041.00
EXEMPTIONS: PERSONAL			80.00
TOTAL TAX LIABILITY			961.00
LESS PREVIOUSLY ASSESSED			0.00
ADDITIONAL TAX			961.00
PENALTY: DELINQUENT RETURN			240.25
INTEREST TO 08/03/04			82.31
TOTAL ADDITIONAL TAX, PENALTY AND INTEREST		\$	1,283.56

THIS NOTICE HAS BEEN ISSUED AS A RESULT OF THE FRIVOLOUS RETURN YOU FILED AND AFTER YOU FAILED TO RESPOND CORRECTLY TO OUR CORRESPONDENCE OF 11/18/2004

RESIDENTS OF CALIFORNIA ARE TAXED ON THEIR INCOME FROM ALL SOURCES.

WE HAVE ASSESSED A DELINQUENCY PENALTY FOR FAILURE TO FILE A RETURN BY THE DUE DATE. THIS PENALTY IS 25 PERCENT OF THE TAX DUE AFTER ALLOWING FOR ANY TIMELY PAYMENTS AND CREDITS. IF THIS PENALTY IS LESS THAN \$100, A MINIMUM DELINQUENCY PENALTY OF \$100 OR 100 PERCENT OF THE TAX DUE, WHICHEVER IS LESS, HAS BEEN ASSESSED.

IF YOU BELIEVE THIS NOTICE IS INCORRECT, PLEASE FOLLOW THE PROTEST PROCEDURE DESCRIBED ON THE ENCLOSED PERSONAL INCOME TAX NOTICE OF PROPOSED ASSESSMENT INFORMATION (FORM FTB 7275). BE SURE TO PROVIDE THE INFORMATION REQUESTED IN THE PROTEST PROCEDURE.

YOUR PROTEST MUST BE SENT OR DELIVERED BY 10/04/04.

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