



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO Box 942867  
Sacramento CA 94267-0011  
Telephone: (916) 845-7044

HL93

**PERSONAL INCOME TAX  
EARNINGS WITHHOLDING  
ORDER FOR TAXES**

**PART 1 – EMPLOYERS COPY  
(RETAIN FOR YOUR RECORDS)**

Date: 12/29/04

Case Number: [REDACTED]

Account Number: [REDACTED]

SSN or ITIN: [REDACTED]

Tax Year(s): 2002,2001,2000

SACRAMENTO CA [REDACTED]

Order Number: [REDACTED]

Taxpayer's Name and Address:

AMOUNT DUE

**\$9,894.05**

PO BOX [REDACTED]

FOLSOM CA [REDACTED]

The Franchise Tax Board issued this EARNINGS WITHHOLDING ORDER FOR TAXES under authorization of section 706.074 of the California Code of Civil Procedure.

**You must do all of the following:**

1. **Deliver** parts 3 and 4 of this order to the taxpayer within 10 days after you receive this order.

We may be able to mail or fax a release of this order if your employee qualifies for an installment agreement. Advise your employee to call the number shown above.

Please provide your fax number to your employee.

2. **Complete** and mail part 2 of this order to the Franchise Tax Board in the enclosed return envelope within 15 days after you receive this order.

*NOTE: You must complete part 2 and return it to our office even if no payment is withheld. If part 2 is incomplete or not returned, it may cause another order to be sent.*

3. **Begin** withholding from the taxpayer's earnings for the first pay period that ends at least 15 days after you receive this order.

4. **Withhold** from the taxpayer's earnings for each pay period an amount equivalent to the lesser of 25% of the taxpayer's weekly disposable earnings, or the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.

*Please refer to reverse side, "How much do I withhold?" for more information.*

If you have other withholding orders, please refer to the reverse side "What do I do when I receive more than one type of withholding order?"

5. **Continue** withholding until you have withheld the total amount due listed above or until we withdraw this order.

*Please see the reverse side, "How Much Do I Withhold?" for more information*

6. **Please** select one of the payment methods listed below:
- Send to our office no later than the 15<sup>th</sup> of each month all amounts withheld from the employee's pay period(s) during the previous month.
  - If you elect to send payments more frequently than monthly, send the amount withheld from each pay period no later than ten days after the end of each pay period.

7. **When** mailing payments, please enclose the following:

- a copy of Part 1 of this form; and
- a check or money order made payable to:  
Franchise Tax Board

*Please include the employee's full name and account number as listed above. Also, include the date you withheld the funds.*

Please mail all payments to our office at the address listed on the top of this form.

SEND A COPY OF PART 1 OF THIS FORM WITH YOUR PAYMENT.  
KEEP THE ORIGINAL FOR YOUR RECORDS.

**Please see side 1B of this page for additional instructions**

**ADDITIONAL INSTRUCTIONS FOR EMPLOYERS****HOW MUCH DO I WITHHOLD?**

State and federal laws limit the amount of earnings that we can instruct you to withhold. We base the limitations on your employee's disposable earnings.

Earnings include any compensation (whether called wages, salary, commissions, bonuses, or anything else) you pay your employee for personal services, including vacation pay. Do not include tips as earnings, because your employees do not earn them from you.

To calculate disposable earnings subtract from your employee's earnings those deductions that state or federal laws require you to withhold. Common examples of required deductions are (1) federal income tax, (2) federal social security, (3) state income tax, and (4) state disability insurance. Disposable earnings change when required deductions change.

The following tables may be used as a guideline to determine what amount of an individual's disposable earnings is subject to garnishment by law. Computations shown are based upon a federal minimum wage of \$5.15 per hour.

ONE WEEK PAY PERIOD*	
DISPOSABLE EARNINGS	WITHHOLD
Up to \$154.50	None
\$154.51 to \$206.00	All over \$154.50
\$206.01 and up	25%

SEMI-MONTHLY PAY PERIOD**	
DISPOSABLE EARNINGS	WITHHOLD
Up to \$334.75	None
\$334.76 to \$446.33	All over \$334.75
\$446.34 and up	25%

\* FOR A TWO WEEK PAY PERIOD DOUBLE ALL AMOUNTS EXCEPT 25%

\*\* FOR A MONTHLY PAY PERIOD DOUBLE ALL AMOUNT EXCEPT 25%

Note: Additional interest and underpayment penalties accrue on the taxpayer's account until we receive payment in full. We may issue a subsequent order for any remaining balance due.

**WHAT IF TAXPAYER IS NOT MY EMPLOYEE?**

Has never been your employee	The order is not effective
Terminated less than one year prior to your receipt of this order	The order is effective for one year from termination date
Terminated employment with you after your receipt of this order	The order is effective for one year from termination date
Returns to your employment within one year of termination	Contact us at 800-689-4776 for instructions on how to comply with this order

Note: If this order is not effective, do not deliver parts 3 and part 4 to the taxpayer.

If this order is effective, but the taxpayer is no longer your employee and you do not owe the taxpayer any earnings, you do not need to deliver parts 3 and 4 to the taxpayer. However, if you rehire the taxpayer you must begin withholding as described above and deliver parts 3 and 4 to the taxpayer.

**WHAT DO I DO WHEN I RECEIVE MORE THAN ONE TYPE OF WITHHOLDING ORDER?**

Your employee's earnings may be subject to multiple types of earnings withholding orders or wage assignments. You must prioritize and satisfy in the following order:

- First Priority - Order Assigning Salary or Wages for Support
- Second Priority - Earnings Withholding Order for Support
- Third Priority - Earnings Withholding Order for Taxes or Jeopardy Withholding Order for Taxes
- Fourth Priority - Earnings Withholding Order

In the event of multiple orders, the effect of this order is as follows:

1. Orders with the same priority are satisfied based on earliest date received.
2. Orders with different priority are satisfied based on priority status regardless of date received. Active orders with less priority must be stopped.
3. Lower priority orders and wage attachments can be honored only when higher priority orders take less than the 25% allowed by law. In these cases the lower priority order is satisfied at the amount equal to 25% minus the higher priority percentage.
4. If a valid assignment of wages is in effect before receipt of this order do not withhold until after the end of the current pay period. Begin withholding on the next pay period ending 15 or more days after receipt of this order.

**WHAT IF I DON'T COMPLY WITH THE ORDER?**

You must withhold from your employee and send any amount required by this *Earnings Withholding Order for Taxes* without resorting to any legal or equivalent action in a court of law or equity.

Because you must withhold from your employee and pay to us any amount required by this order, you are not liable to your employee for the amount withheld unless we refund it.

It is illegal for you to avoid an *Earnings Withholding Order for Taxes* by postponing or advancing payment of earnings.

You must not change your employee's pay period to prevent an order from taking effect.

It is illegal not to pay to us amounts you withhold from your employee for *Earnings Withholding Order for Taxes*.

We may hold you personally liable if you do not comply with this order.

**PART 1B**



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**PERSONAL INCOME TAX  
EARNINGS WITHHOLDING  
ORDER FOR TAXES**

**PART 2 - EMPLOYER'S COPY  
(ACKNOWLEDGMENT)**

Date: 12/29/04

Case Number: [REDACTED]

Account Number: [REDACTED]

SSN OR ITIN: [REDACTED]

Tax Year(s): 2002,2001,2000

SACRAMENTO CA [REDACTED]

Order Number: [REDACTED]

Taxpayer's Name and Address:

[REDACTED]  
PO BOX [REDACTED]  
FOLSOM CA [REDACTED]

**AMOUNT DUE**  
**\$9,894.05**

**TAXPAYER GENERAL INFORMATION**

Return this part in the enclosed return envelope within 15 days from the date you receive this letter.

1. If the Taxpayer's name, address or Social Security number in your records differ from those shown above, please provide the following:

Name: \_\_\_\_\_

Phone number: ( ) \_\_\_\_\_

Address: \_\_\_\_\_

SSN/ITIN: \_\_\_\_\_

Occupation: \_\_\_\_\_  
Union VTF and Local #: \_\_\_\_\_

2. Please select and complete the appropriate box below; mail this form to our office in the enclosed envelope. Keep a copy for your records.

**A. EMPLOYED - No higher priority orders in effect.**

**PAY PERIOD IS:**

Weekly       Semi-monthly  
 Bi-weekly     Other \_\_\_\_\_

Total earnings \_\_\_\_\_  
Refer to part 1A, to determine the amount to be withheld.

Disposable earnings \_\_\_\_\_

25% of disposable earnings \_\_\_\_\_  
Please send this amount.

Date withholding will begin: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**EMPLOYED - Another order is in effect.**  
Please provide the information requested on the back of this part.

**B. TERMINATED**

If known, please provide the name, address and telephone number of the taxpayer's new employer:

\_\_\_\_\_  
\_\_\_\_\_  
( ) \_\_\_\_\_

Date of termination: \_\_\_\_\_

Do you plan to rehire the taxpayer?  
No \_\_\_ Yes \_\_\_ Return date: \_\_\_\_\_

**D. DISABILITY/LEAVE OF ABSENCE**  
Anticipated Return Date: \_\_\_\_\_

**C. NO RECORD OF TAXPAYER**

Completed by: \_\_\_\_\_  
Tel. No.: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR FTB USE ONLY**  
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If higher priority earning withholding orders or court ordered wage assignments are in effect, attach a copy of each or provide the following information for each:

- 1) Name of judgment creditor
- 2) Name, title, and case number of levying officer
- 3) Date of issuance
- 4) Date of service
- 5) Percentage of net disposable earnings being withheld
- 6) Total amount required to be withheld per month



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**PERSONAL INCOME TAX  
EARNINGS WITHHOLDING  
ORDER FOR TAXES**

**PART 3 - NOTICE OF TAXPAYER'S  
RIGHTS**

Date: 12/29/04

Case Number: [REDACTED]

Account Number: [REDACTED]

SSN: [REDACTED]

Tax Year(s): 2002,2001,2000

[REDACTED]  
[REDACTED]  
SACRAMENTO CA [REDACTED]

Order Number: 791266095909661280

Taxpayer's Name and Address:

[REDACTED]  
PO BOX [REDACTED]  
FOLSOM CA [REDACTED]

AMOUNT DUE

**\$9,894.05**

The Franchise Tax Board issued this Earnings Withholding Order to the employer shown above under authorization of section 706.074 of the California Code of Civil Procedure to enforce payment of your tax liability due to the State of California.

**Your employer must:**

1. **Withhold** from your earnings for each pay period an amount equivalent to the lesser of 25% of your weekly disposable earnings, or the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.

2. **Continue withholding** until the total amount due is withheld or until we withdraw this order.

If you terminate employment, this order remains in effect for one year from the date of termination. If your employer rehires you during this period, withholding of your wages will be resumed unless you have satisfied your tax liability.

Your employer will pay the amount withheld to the Franchise Tax Board and we will apply it to your account. If the amount to be withheld by your employer is less than the amount due, you should forward a copy of this page and make your check or money order payable to the FRANCHISE TAX BOARD and mail to the Franchise Tax Board address shown at the top of this page.

You may qualify for an installment agreement. If you qualify, we may be able to release or modify your Earnings Withholding Order for Taxes by mailing or faxing a release or modification to your employer. Before calling us, check with your employer to get their fax number. For more information, or to find out if you qualify for an installment agreement, please call the number shown above. If you have internet access, you will find more information about our installment agreement program at our website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

If immediate full payment of the amount due will create undue hardship, or you have already paid the amount due, contact us immediately. You have a right to a hearing to reconsider the amount to be withheld, pursuant to Section 706.075(c) of the California Code of Civil Procedure. To request a hearing, call the number or write to the address shown on the top of the left portion of this notice. You should have this notice with you when you contact us.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases when taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614 or access our website at: [www.ftb.ca.gov](http://www.ftb.ca.gov)

If you need language assistance at the hearings, you may either:

- bring your own interpreter;
- utilize the general language assistance provided by the district office personnel;
- request the services of a certified language interpreter.

If you wish to request the services of a certified language interpreter, you should call the number shown on the top left portion of this notice, or for hearing impaired with TDD, call (800) 822-6268.

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