

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

DEMAND FOR TAX RETURN

02/07/2005

CODE NUMBER: 22



Notice Number: 01- -020705

STAN
PITTSBURG CA

MARCH 2005						
S	M	T	W	T	F	S
			1	2	3	4 5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Your reply is due:
Wednesday,
March 09, 2005

You must respond by 03/09/2005

This notice is a demand that you file your 2003 tax return pursuant to R&TC Section 18501, within 30 days and pay the balance due. Payment should include all taxes, penalties, and interest.

File by
March 09, 2005

Why you need to file a valid 2003 California income tax return.

We received your California income tax return form for the year shown above and determined that the form constitutes an invalid or frivolous invalid state income tax return.

As defined by IRC Section 6702/California R&TC 19179, a purported return may be deemed frivolous if:

- ◆ It does not contain information upon which the correctness of the tax may be judged, or the information on the face of the return indicates that the self-assessment of tax is substantially incorrect, and
- ◆ It is due to a position which is frivolous, or the desire to impede or delay the administration of income tax laws.

We will assess a frivolous return penalty of \$500 for the year shown above if a valid return is not received.

What should I do to respond to this notice?

File a valid California return by the reply date listed above.

For privacy information, please refer to the enclosed *Franchise Tax Board Privacy Notice*, form FTB 1131.

FREQUENTLY ASKED QUESTIONS

02/07/2005

CODE NUMBER: 22

What will happen if I do not respond to this notice?

If we do not receive a valid return for each year shown within 30 days, you may be assessed tax, penalties, and interest based on available information. The assessment may include the following penalties:

1. A demand penalty for failing to file a return after notice and demand (California Revenue and Taxation Code Section 19133). This penalty is 25 percent of the tax prior to the application of any payments and credits; and
2. A delinquency penalty for failure to file a return by the due date (California Revenue and Taxation Code Section 19131). This penalty is 25 percent of the tax due after allowing for any timely payments and credits; and
3. A frivolous return penalty of \$500 for each frivolous return filed. California Revenue and Taxation Code Section 19179 provides that a penalty of \$500 shall be imposed for filing a frivolous return. The penalty is determined in accordance with Internal Revenue Code Section 6702; and
4. A filing enforcement fee to cover the costs of enforcing your filing requirement (California Revenue and Taxation Code Section 19254).

What if I cannot pay the amount due on my return?

It is important that you file even if you cannot pay. We will work with you to set up a monthly installment agreement once you file your return. For more information call (916) 845-4470. You can make credit card payments by calling (888) 2PAY-TAX and entering code 1555.

Where can I get the tax forms I need to file?

To order tax forms and publications call our toll-free number (800) 338-0505. The quickest way to get prior and current tax forms is to visit our Website at www.ftb.ca.gov.

TELEPHONE AND INTERNET ASSISTANCE

From within the United States, call (800) 852-5711
 From outside the United States, call (not toll-free) (916) 845-6500

Website at: www.ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

