



State of California
Franchise Tax Board

ARM Div A-455
PO Box 2966
Rancho Cordova CA 95741-2966
Telephone 916.845.7790
Website: www.ftb.ca.gov

[REDACTED]
LAS VEGAS NV [REDACTED]

Notice Date: 04.22.15
Account No: [REDACTED]
Tax Year: All Tax Years
In reply refer to: [REDACTED]

The Franchise Tax Board (FTB) has authority to assess, enforce, and collect taxes.

The California Constitution grants the California Legislature its legislative authority.¹ This includes the power to tax, to determine the amount of tax, and to set up the method of tax collection. In addition, the California Constitution authorizes taxes on or measured by income.²

The Legislature established an income tax through the Revenue and Taxation Code (R&TC). The R&TC imposes a tax on the entire income of California residents, and on income derived within this state by non-residents or part-year residents.

The Legislature granted FTB the authority to administer and enforce California's personal income tax laws.³ You can view the law's provisions at www.ftb.ca.gov.

We will not respond to further objections you make about state taxes based on constitutional, religious, or moral grounds. If you have difficulty understanding California's income tax law, you can contact a qualified tax professional or an attorney. You may also view "The Truth About Frivolous Tax Arguments" at www.ftb.ca.gov for a list and discussions of identified frivolous tax arguments.

Additionally, if we determine you have a filing requirement, failure to file necessary returns will result in assessment and collection actions.

Please use the following mailing address:

FRANCHISE TAX BOARD
Accounts Receivable Management Division, Mail Stop A-455
Attn: Royce Larson *Royce Larson*
PO Box 2966
Rancho Cordova CA 95741-2966

Penalties, interest, fees, and your rights as a California taxpayer are explained on the enclosed FTB 1140.
For Privacy Notice information, read the enclosed FTB 1131.

¹ California Constitution, Article 4, section 1.

² California Constitution, Article 13, section 26.

³ Revenue and Taxation Code section 19501.

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.