

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 NUMBER: 01-6690491-

NOTICE OF PROPOSED ASSESSMENT

NOTICE DATE: 08/02/2004

ACCOUNT NUMBER: 4

CODE NUMBER: 3

NPA NUMBER: 04-02

REVENUE CODE: 2003800

Filing a Tax Return May Reduce Your Tax Obligation



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 See refer	rence sheet page 3 for own of Your Income nated).
Standard/Itemized Deduction	-	3,004.00 * (as estin	ated).
Taxable Income	=	54,589.00	
Your Tax		3,203.00	
Less Total Exemptions	-	80.00 *	
TAX BEFORE CREDITS	=	3,123.00	1
Less Withholding Credits Reported to FTB	-	.00 /	}
Less Payments and Credits	-		(.
Your Tax Liability	\$	3,123,00	1 18
•		•	1 4 4 1 4
Penalty for Late Filing	+	780.75	· / · · ·
Penalty for Failure to File Upon Demand	+	780,75	f_{i_0}
Interest to: 08/02/2004	+	267.02	Υ
Filing Enforcement Fee	+	90.00	·
TOTAL TAX PENALTIES INTEREST AND FEE	\$	5.041.52	

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.

24,357.00

Income Reference Sheet

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

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

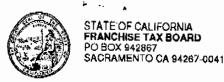
reported on IRS Form 1099-MISC, 1099-R, 1099-G, and/or W-2 G. The name of each

reporter, and amount reported is listed below.

WACHOVIA BANK, N.A.

Subtotal \$24,357.00

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



(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.

FOLSOM CA

Date:

08/03/04

Taxable year: 2002

Account No.:

04623193

NPA No.:

Rev. Cd.: 33337185HF072902

D.L.N.; 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, WHICH-EVER 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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