



Notice Date: 01/10/20

TEMPORARY DEFERRAL NOTICE

Check this box and indicate new address on reverse.

Account Number: [REDACTED]

Tax Year(s): 2014,2013,2012,2011

Balance Due: **\$33,077.86**

Return this part with your payment ↑

Keep this part for your records ↓

TEMPORARY DEFERRAL NOTICE

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We received your financial hardship information. We will delay collection action for 12 months.

Interest and penalties will continue to accrue on your unpaid balance. Payments made during this period will reduce your balance and therefore reduce the amount of interest and penalties that accrue.

We may keep any state and federal tax refund you are due and apply it towards your balance.

If your financial situation changes, please call us at (866) 418-3702 or (916) 845-7051 or (800) 822-6268 (TTY/TDD).

The balance summary below includes the balance due, payments, and credits applied to your account.

TO PAY YOUR BALANCE:

1. To pay online or find other payment options, go to **ftb.ca.gov** and search for **payment options**.
2. Make your check or money order payable to the **Franchise Tax Board**. Include your full name and account number on your payment and mail to:

FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267-0011

No additional penalties or interest will accrue if we receive full payment within 15 days from the notice date.

BALANCE SUMMARY FOR ACCOUNT 1204189194

TAX YEAR	TAX	* PENALTY AMOUNT	CODE **	* INTEREST	COLLECT * FEES	PAYMENTS	ADJUSTMENTS	TAX YEAR AMOUNT
2014	\$4,904.00	\$2,206.80	AO	\$1,442.16	\$306.00	\$266.00	\$0.00	\$8,592.96
2013	\$8,183.00	\$3,682.35	AO	\$2,880.74	\$0.00	\$0.00	\$0.00	\$14,746.09
2012	\$4,365.00	\$1,964.25	AO	\$1,776.19	\$0.00	\$0.00	\$0.00	\$8,105.44
2011	\$2,965.00	\$1,337.65	ADO	\$1,272.57	\$0.00	\$3,941.85	\$0.00	\$1,633.37
**OTHER LIABILITY CODES == >					OTHER LIABILITY AMOUNT == >			

BALANCE DUE \$33,077.86

* Penalties, interest, fees, and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

** Penalty and other liability codes are listed on the back.

Penalty and Other Liability Codes

California tax law authorizes the assessment of penalties for failure to meet the deadlines for filing tax returns, paying taxes, or furnishing information. The type of penalty or liability charged to your account is identified below.

Tax Year Penalty Codes -

- A Failure to file a return by the due date *
- B Failure to pay the tax shown on your return by the due date *
- C Underpayment of estimated tax *
- D Failure to file a return *
- E Failure to make a reasonable attempt to obey the tax laws *
- F Fraud/Delinquent return
- G Overstatement of property's value or its adjusted basis
- H Substantial understatement of tax liability
- I Miscellaneous penalty
- J Fraud penalty
- K Failure to furnish information
- L Failure to report unrealized gain on commodity straddles
- M Failure to file return or furnish information upon notice and demand
- N Failure to supply Schedule K-1
- O Accuracy-related penalty
- P Fraud/Accuracy-related penalty
- Q Taxpayer penalty
- R Combined penalties
- S Accuracy/Gross valuation misstatement
- T Reportable transaction understatement
- U Interest-based penalty
- V Noneconomic substance transaction understatement
- W 50 percent interest based
- X Post Amnesty
- Y 40 percent accuracy
- Z Increased interest related to potentially abusive tax shelters

Taxpayer Liability Codes -

These liabilities are penalties for:

- A Submitting false *Employee's Withhold Allowance Certificate*, federal form W-4
- B Submitting false *Employee's Withhold Allowance Certificate*, state form DE-4
- C A dishonored payment *
- D Unmeritorious proceedings by a taxpayer
- E Promoting abusive tax shelters
- F Aiding/Abetting understatement of tax liability
- G Filing a frivolous return
- H Failure to file/furnish an information return
- I Failure to furnish information regarding tax shelters by a promoter
- J Failure to maintain records regarding tax shelters
- K Failure to meet original issue discount reporting requirements
- L Failure to report amounts paid as compensation for personal services
- M Failure to furnish information required to register tax shelters
- N Failure to provide reports on IRA/annuities
- O Understatement of taxpayer's tax liability by a tax preparer
- P Failure of tax preparer to furnish copy of return to taxpayer
- Q Tax preparer who endorses/negotiates a taxpayer's refund warrant
- R Failure to provide licensee information
- S Frivolous court proceeding
- T Failure to file complete, accurate, and timely withholding information return
- U Preparer penalty-understatement of taxpayer's liability
- V Promoter penalty
- W Frivolous return penalty
- X Failure to register or maintain investor list penalty
- Y Failure to disclose reportable and listed transaction penalty
- Z Frivolous submissions penalty
- 1 Failure to register as a tax preparer with the California Tax Education Council
- 2 Nonwage withholding penalty or liability
- 3 Erroneous direct deposit refund
- 4 Mandatory e-pay penalty (1 percent)
- 5 Court-ordered restitution
- 6 Cost of investigation/prosecution

*The enclosed insert explains these penalties in more detail.



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BALANCE SUMMARY FOR ACCOUNT 1113005628

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