



California Franchise Tax Board

Your Rights as a Taxpayer

This publication is a joint effort between the Franchise Tax Board (FTB) and the Board of Equalization (BOE). For FTB information, see PAGE 1. For BOE information, see PAGE 2

As a California taxpayer, your rights are protected. The California Taxpayers' Bill of Rights requires us to adequately protect the rights, privacy, and property of all California taxpayers when we assess or collect tax. This publication provides a simple overview of some of your rights. For comprehensive information about your rights, go to ftb.ca.gov and search for **4058** or **4058C** to find FTB 4058, *California Taxpayers' Bill of Rights, Information for Taxpayers* and FTB 4058C, *California Taxpayers' Bill of Rights, An Overview*. To request FTB 4058 by mail, call 800.338.0505 and enter form code 943.

Professional and Courteous Service

If you believe a Franchise Tax Board (FTB) officer or employee of the board acted in a reckless manner by disregarding published procedures, you may submit your complaint to FTB or possibly the courts. FTB expects its employees to treat taxpayers courteously and to complete tasks; such as audits, within a reasonable amount of time.

Privacy and Confidentiality

The privacy of your tax information is of the utmost importance to us. We only share your personal information when we have legal authority to do so. You have the right to know what types of personal information we gather and use and what happens if you do not provide information after we request it from you.

Representation

You may represent yourself, or with proper authorization, have someone else represent you. If we are conducting an interview and you ask to consult a professional, then we must stop the process and reschedule in most cases.

Relief

Effective until January 1, 2016, the Taxpayers' Rights Advocate is authorized to abate penalties, fees, additions to tax, or interest under certain circumstances which are attributable to an FTB error or delay.

Help With Unresolved Tax Problems

You may contact the Taxpayers' Rights Advocate if you have an ongoing state income tax problem that you have been unable to resolve through normal channels.

You may contact Executive and Advocate Services for additional information or to submit your request for review. Call: 800.883.5910, fax: 916.843.6022, or mail: Executive and Advocate Services MS A381, PO Box 157, Rancho Cordova, CA 95741-0157.

Protests, Appeals, and Judicial Review

For proposed assessments, you have both protest and appeal rights as a taxpayer. If you disagree with a proposed assessment, you have the right to file a protest with us. If you disagree with FTB's determination of your protest, you have the right to appeal your case to the State Board of Equalization. Make sure you respond timely to us by the **protest by** date or **appeal by** date printed on your notice.

Pay No More than the Correct Amount You Owe

You should promptly pay the full amount of taxes that you owe. In general, we do not take collection action on an amount you owe until after we give you an opportunity to pay. We prefer to establish a payment arrangement rather than take enforcement action against you such as file a tax lien, levy, and/or seize your property. If you cannot pay your tax liability in full, then you may be eligible to make installment payments.



California State Board of Equalization

Taxpayers' Rights

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As a California taxpayer, your rights are protected. The California Taxpayers' Bill of Rights ensures that your rights, privacy, and property are protected in the assessment, audit, and collection of taxes. It also ensures that the BOE provides you with the resources to learn about the law and how it applies to you. This publication summarizes your rights as a taxpayer. For more information, see publication 70, *Understanding Your Rights as a California Taxpayer*, which can be viewed on our website at boe.ca.gov. You may contact the Taxpayers' Rights Advocate Office by calling toll-free 1.888.324.2798.

Right to Prompt, Courteous, and Fair Treatment

You have the right to have your problems resolved in a quick, courteous, and professional manner. Our employees will treat you with dignity and respect and are evaluated on the quality of their service. In addition, we must apply the law fairly and consistently.

Right to Confidentiality

You can feel secure knowing the BOE will keep your personal and financial information confidential. Tax information is only disclosed to other state and federal agencies as provided by law.

Right to Information

The BOE provides easy to understand information to help you comply with the various tax and fee laws. If you need assistance, you may visit our website at boe.ca.gov or call our Customer Service Center at 1.800.400.7115. In addition, the BOE provides sales and use tax classes and participates in small business fairs and seminars that you are welcome to attend.

Right to Be Heard

You may express your concerns and suggestions to BOE staff, your Board Member, or the BOE Taxpayers' Rights Advocate Office. In fact, you're invited to share your ideas, concerns, and recommendations at the BOE's Annual Taxpayers' Bill of Rights hearings. The hearings are held in Northern California and Southern California.

Rights During the Collection Process

If you are having trouble paying your taxes, contact us immediately. We want to work with you to avoid collection action. However, we can, by law, take collection action on any unpaid tax liability.

If you cannot pay what you owe immediately, you have the right to:

- Meet with a supervisor.
- Request copies of your file.
- Request a hardship hearing to demonstrate that a collection action is causing a financial hardship.
- Receive notification 30 days before we file a lien.

For more information, see publication 54, *Collection Procedures*.

Rights During an Audit

If you are audited, you have the right to a fair examination and a clear explanation of the audit process. In addition, you may speak with the auditor's supervisor if you do not understand or agree with the audit. For more information, see publication 76, *Audits*.

Right to Appeal an Assessment

If you receive a bill called a Notice of *Determination* for an assessment of a tax or fee and do not agree with your bill, you may file a formal appeal. You must file the appeal within 30 days from the date of the notice. If your disagreement remains unresolved after meeting with the BOE's Appeals Division, you may request a hearing before the Board Members. For more information, see publication 17, *Appeals Procedures, Sales and Use Taxes and Special Taxes*.

Right to File a Claim for Refund

If you make any payments that you believe exceed the amount you owe, you have a right to file a claim for refund. Claims must be filed timely, be in writing, and state the basis of the claim.