



 STATE OF CALIFORNIA
Franchise Tax Board

TaxpayersRights Advocate

IRS-San Jose State University
Small Business Tax Institute



Susan Maples, CPA
TaxpayersRights Advocate
Franchise Tax Board
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Forms of Ownership

- Responsibilities
 - Filing
 - Payment
 - Formation
 - Dissolution



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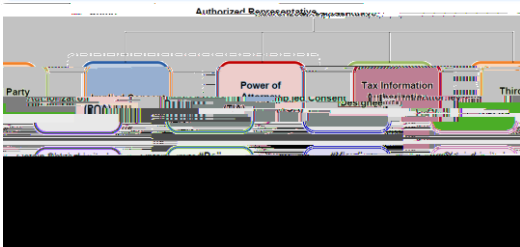
Offer in Compromise (OIC)

- For taxpayers who don't have and won't have (in the foreseeable future), the means to pay their non-disputed final tax liability
- OIC allows a taxpayer to offer a lesser amount for payment of a non-disputed final tax liability

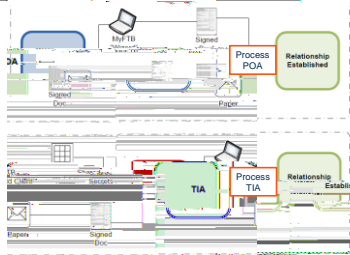
Offer in Compromise

- Generally, FTB will accept an OIC if the offer represents the most the FTB can expect to collect with a reasonable period of time
- Each case is evaluated based on its own unique set of facts and circumstances

Preparation and Representation



Establish Relationship



New Forms

New 540X

Check the Box Amended Return

Individual Returns Only

Compatible with New Systems

Faster Processing

Includes Reconciliation

Faster Processing

Top Ten Issues

Personal Income Tax	Business Entities
Penalties	Abusive Tax Avoidance Transactions (ATAT)
R&D Credit	

New FTB Dashboard

Time Frames: Know your wait time

Returns / Refunds

Payments

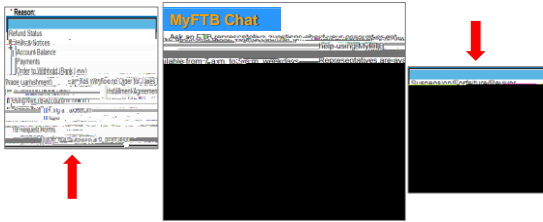
Contact

PIT / BE

Web Pay / Check

Hotlines/Chat/Mail

Communicate with FTB



Communicate with FTB

MyFTB send a message



Taxpayers Rights Advocate's Office Staff



Lila Fedler
Technical Assistant to the Advocate
916.845.7474
Lila.Fedler@ftb.ca.gov

Taxpayers Rights Advocate's Office Staff



Marc Narlesky
Technical Assistant to the Advocate
916.845.4122
Marc.Narlesky@ftb.ca.gov

Taxpayers Rights Advocate's Office Staff



Chris Smith
Tax Practitioner Liaison
916.845.4304
Chris.Smith@ftb.ca.gov