



STATE OF CALIFORNIA
FRANCHISE TAX BOARD LEGAL DIVISION
PO BOX 1720, MS: A-260
RANCHO CORDOVA CA 95741-1720

July 21, 2020

VIA EMAIL ONLY
CHRISTINE GRAB

RE: Public Records Act Requests

Dear Mrs. Grab:

I am responding to your emails, dated July 12, 2020 and July 13, 2020 (copies enclosed), and received by Franchise Tax Board's (FTB's) Disclosure Office. We are treating your emails as requests made under the California Public Records Act (PRA), Government Code section 6250, et seq.

Please see our responses below for each of your paraphrased requests (item numbers and italics added):

- 1) *In your July 12 email, you requested a copy of FTB's Principles, Values, and Goals that was available on our public website prior to the update of ftb.ca.gov in June 2019.*

In response to your request, we have enclosed a copy of FTB's Principles, Values, and Goals that was on our public website prior to the update of ftb.ca.gov in June 2019.

- 2) *In your July 13 email, you requested the implementation dates and dates of any changes made to the following:*
 - a. *The policy of withholding all estimated tax payments made by married couples until the date that year's return is filed.*

The Disclosure Office previously responded to your email dated January 22, 2020, which referenced estimate tax payments, in their letter to you dated January 30, 2020. By that letter, the Disclosure Office provided you with records regarding Estimated Tax, among others, and provided links to some specific pages on FTB's public website for additional information.

FTB does not have a policy regarding estimate tax payments made by married couples. Therefore, we do not have records responsive to your request for the implementation dates or dates of any changes to such policy.

- b. *The policy of withholding estimated tax payments made via credit elect until the date the taxpayer(s) had filed that year's return.*

The Disclosure Office previously responded to your email dated January 22, 2020, which referenced estimate tax payments in their letter to you dated January 30, 2020. By that letter,

the Disclosure Office provided you with records of our procedures for Estimated Tax, among others, and provided links to various pages on FTB's public website for information.

FTB does not have a policy regarding withholding estimate tax payments made via credit elect until a return is filed. Therefore, we do not have records responsive to your request for the implementation dates or dates of any changes to such policy.

- c. *The policy of withholding tax payments collected from a taxpayer's secondary employer.*

FTB does not have a policy regarding withholding tax payments from a taxpayer's secondary employer. Therefore, we do not have records responsive to your request for the implementation dates or dates of any changes to such policy.

We have enclosed records regarding Earnings Withholding Order for Taxes, which may provide you with additional information.

Sincerely,

Dennis Haase

Dennis Haase
Attorney V

Enclosures

DisclosurePRA

From: Christi Grab [REDACTED]
Sent: Monday, July 13, 2020 11:12 AM
To: DisclosurePRA
Subject: Dates of Implementations of Policy

Hello Disclosure Department,

I have more questions for you.

On what date did the FTB implement the policy of withholding all estimated tax payments made by married couples until the date that year's return is filed?

Is this policy still in place? If not, what date did this policy change and what changes were made to the policy?

On what date did the FTB implement the policy of withholding estimated tax payments made via credit elect until the date that the taxpayer(s) had filed that year's return?

Is this policy still in place? If not, what date did this policy change and what changes were made to the policy?

On what date did FTB implement the policy of withholding tax payments collected from a taxpayer's secondary employer?

Is this policy still in place? If not, what date did this policy change and what changes were made to the policy?

Thank you in advance.

Regards,

Christine Grab