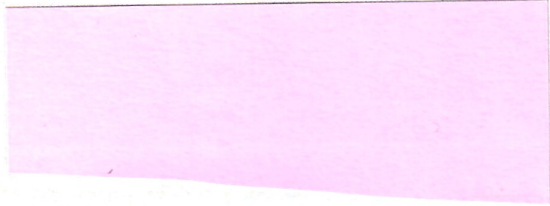




STATE OF CALIFORNIA
 ACCOUNTS RECEIVABLE MANAGEMENT DIVISION MS A455
FRANCHISE TAX BOARD
 PO BOX 2966
 RANCHO CORDOVA CA 95741-2966

Notice Date: 09.09.2021

Frivolous Submission Notice



Account No: _____
 Tax Year: _____
 In Reply, Refer to: **2017**

We received the protest you filed on **04/21/2021** for the above tax year. We determined that your protest is a specific frivolous submission because:

- It is based on an identified frivolous position. (California Revenue and Taxation Code (R&TC) Section 19179(a)(c)(d)).
- It reflects a desire to delay or impede the administration of federal or state income tax laws.

You must withdraw your frivolous protest within 30 days of this notice date, or we will impose a **\$5,000** Frivolous Submission Penalty, which will be due and payable upon notice. (R&TC Section 19179(a)(c)(d)).

Go to **ftb.ca.gov** and search for **frivolous positions** to see the list of frivolous positions.

If you withdraw your protest, the **\$5,000** Frivolous Submission Penalty will not be imposed, a protest hearing will not be scheduled, a the assessment will become final.

To withdraw your protest, mark the **Yes** box, sign, and date on the lines provided below.

I withdraw my protest:

<input type="checkbox"/>	Yes	Signed: _____	Date _____
<input type="checkbox"/>	No	Signed: _____	Date _____

If you elect to proceed with your protest, our field office nearest to your residence will handle your request and schedule a protest hearing. You or your authorized representative may present your position to the Franchise Tax Board Hearing Officer.

Fax your response to 916.855.5595, or mail it to:
 ACCOUNTS RECEIVABLE MANAGEMENT DIVISION MS A455
FRANCHISE TAX BOARD
 PO BOX 2966
 RANCHO CORDOVA CA 95741-2966

We explain penalties, interest, fees, and your rights as a California taxpayer in the enclosed FTB 1140, *Personal Income Tax Information*. For privacy information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.33 and enter form code **948** when instructed.

Shawna Ventolieri

Connect With Us

Web: **ftb.ca.gov**
 Phone: 916.845.7790
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments
 Fax: 916.855.5595