

**From:** Maples, Susan@FTB [REDACTED]  
**Subject:** Re: Suggestion #4  
**Date:** November 28, 2017 at 11:52 AM  
**To:** Casey, Dawn@FTB [REDACTED] FTB Advocate@FTB FTBAdvocate@ftb.ca.gov, Christi Grab



Hi Christine,

We do require a return be filed if there is a filing requirement, which has to do with a minimum income amounts without regard to whether there is a balance owed or refund due.

I will add this suggestion to your list however to see if there is anything we can do.

Susan Maples

Sent from VMware Boxer

On November 28, 2017 at 5:27:04 AM PST, Christi Grab [REDACTED] wrote:

Hi Ms. Maples and Ms. Casey:

Once again, if I only get to put one item on the docket, I want it to be the issue of ending the policy of putting money in suspense instead of applying it to the estimated taxes as per Line Item 95 of the 540. But if I can add unlimited items, I have a fourth item to add:

Suggestion #4:

The IRS requires that a tax return must be filed when the IRS believes that money is owed. The IRS does not require a tax return to be filed if they believe a refund is due. If you don't file within 4 years, you lose the refund. When a taxpayer that is owed a refund does not file on time, the IRS sends a notice out every year reminding them that they have a refund due and that they have to file by X date to get the refund.

The FTB should consider making its filing policies more closely aligned with the IRS policies. I understand that the FTB wants everyone to file a return so they will never go for a "no return required at all" policy, but maybe there should be a longer grace period for people who the FTB knows are owed refunds vs the people that the FTB believes may owe? Unclaimed tax returns are a free loan to the state... maybe the FTB should say thank you for the loan instead of punishing the people who made the loan to you?

Trust me. Everyone wants their money back. If someone doesn't file a refund, there is probably a good reason.

Thank you for the attention to this matter.

Regards,

Christine Grab

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