



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

ARM Div A-455
PO Box 2966
Rancho Cordova CA 95741-2966
Telephone (916) 845-7790
Website: www.ftb.ca.gov

**DETERMINATION OF FILING REQUIREMENT
TAX RETURN DEMAND**

CHRISTOPHER [REDACTED]
[REDACTED]

Notice Date: April 27, 2007

Account No: [REDACTED]

Tax Year: 2005

In reply refer to: [REDACTED]

We reviewed your response to our notice and determined that you are required to file a tax return.

This demand requires you to file your 2005 California personal income tax return by **05/27/2007**. The payment you send with your return must include all taxes, penalties, and interest.

What happens if I file by 05/27/2007?

Since you did not file your return on time, we will compute:

- ◆ A late filing penalty.
- ◆ A post amnesty penalty on tax years that qualified for tax amnesty.
- ◆ Applicable interest.

What happens if I do not file by 05/27/2007?

We will estimate your tax based on available income related information, and also compute:

- ◆ A late filing penalty.
- ◆ A demand penalty.
- ◆ A cost recovery fee.
- ◆ A post amnesty penalty on tax years that qualified for tax amnesty.
- ◆ Applicable interest.

Please send your payment and completed tax return to:

FRANCHISE TAX BOARD
Accounts Receivable Management Division, Mail Stop A-455
PO Box 2966
Rancho Cordova CA 95741-2966

Penalties, interest, fees, and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

For a Privacy Notice, please see the enclosed FTB 1131.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

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