



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0041

In reply refer to
389:MMB

DECEMBER 17, 2004

LAVONNE [REDACTED]
[REDACTED]
SANTA MARIA CA [REDACTED]

Year(s): 1997

Account No.: [REDACTED]

Tpid No.: [REDACTED]

We recently received a report from the Internal Revenue Service showing adjustments to your federal tax liability for the year shown above. Internal Revenue Code Section 6103(d) authorizes the IRS to provide this information to us. Because many federal and state tax laws are the same, we review California income tax returns to determine if the same adjustments apply to the return you filed with us.

However, we cannot locate a California tax return for the above year that corresponds to the name and account number referenced on the federal report.

If you filed a California tax return for the year identified above, please provide us all the following:

1. A copy of the return. Please print "COPY" in bold letters in the TOP RIGHT-HAND CORNER of the tax return.
2. Copies of all Forms W-2 for the same year.
3. Proof of payment, if you paid with the tax return.

If you were not a California resident or if you had no California source income, please provide ALL applicable substantiation as follows:

1. Copies of any California non-resident, other state, or federal tax returns filed for the year shown above.
2. Copies of all Forms W-2 for the same year.
3. A detailed listing of all dates you entered or left California.

DECEMBER 17, 2004
LAVONNE [REDACTED]

Account No.: [REDACTED]
Tpid No.: [REDACTED]
Page 2

*

(EXAMPLE: January 6, 2000 - Moved from California to Oregon
July 31,2000 - Moved to California from Oregon)

4. An explanation of your income sources for the year shown above.

If you have a requirement to file a tax return but have not yet done so, you must file even if you believe you are due a refund. You can order tax forms by calling (800) 338-0505 or for tax years 1994 and later, access our Website at www.ftb.ca.gov.

If we do not receive your tax return or proof that you have no requirement to file within 30 days of the day we mailed this notice, WE WILL ISSUE A PROPOSED ASSESSMENT WITHOUT FURTHER NOTIFICATION. The assessment will include:

- * Tax based upon income information we receive.
- * A late filing penalty for not filing your tax return by the due date. This penalty is 25 percent of your unpaid tax.
- * Interest on the assessed tax and penalties.

To ensure proper handling, please attach a copy of this letter to your reply. You can also FAX us your response 24 hours a day to (916) 845-6004.

Please see the enclosed insert for audit, contact and privacy notices.

M. BENENATO
AUDIT SUPPORT SECTION
Telephone: 916 845 4291
TDD No.: 1 800 822 6268
TC : :NAFU
ENCLOSURE(S)

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry
(SEDM) Website***

<http://sedm.org>

