The Franchise Tax Board issued this EARNINGS WITHHOLDING ORDER FOR TAXES under authorization of section 706.074 of the California Code of Civil Procedure.

You must do all of the following:

1. Deliver parts 3 and 4 of this order to the taxpayer within 10 days after you receive this order.
   We may be able to mail or fax a release of this order if your employee qualifies for an installment agreement. Advise your employee to call the number shown above.
   Please provide your tax number to your employee.

2. Complete and mail part 2 of this order to the Franchise Tax Board in the enclosed return envelope within 15 days after you receive this order.
   NOTE: You must complete part 2 and return it to our office even if no payment is withheld. If part 2 is incomplete or not returned, it may cause another order to be sent.

3. Begin withholding from the taxpayer's earnings for the first pay period that ends at least 15 days after you receive this order.

4. Withhold from the taxpayer's earnings for each pay period an amount equivalent to the lesser of 25% of the taxpayer's weekly disposable earnings, or the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.
   Please refer to reverse side, "How much do I Withhold?" for more information.
   If you have other withholding orders, please refer to the reverse side "What do I do when I receive more than one type of withholding order?"

5. Continue withholding until you have withheld the total amount due listed above or until we withdraw this order.
   Please see the reverse side, "How Much Do I Withhold?" for more information.

6. Please select one of the payment methods listed below:
   a. Send to our office no later than the 15th of each month all amounts withheld from the employee's pay period(s) during the previous month.
   b. If you elect to send payments more frequently than monthly, send all amount withheld from each pay period no later than ten days after the end of each pay period.

7. When mailing payments, please enclose the following:
   a. a copy of Part 1 of this form; and
   b. a check or money order made payable to: Franchise Tax Board
   Please include the employer's full name and account number as listed above. Also, include the date you withheld the funds.
   Please mail all payments to our office at the address listed on the top of this form.

SEND A COPY OF PART 1 OF THIS FORM WITH YOUR PAYMENT. KEEP THE ORIGINAL FOR YOUR RECORDS.

Please see side 1B of this page for additional instructions.
**ADDITIONAL INSTRUCTIONS FOR EMPLOYERS**

**HOW MUCH DO I WITHHOLD?**

To calculate your employee's total earnings, you must first determine the amount of earnings that are subject to withholding. This includes wages, salaries, bonuses, tips, and other income. The amount of withholding is determined by subtracting the employee's tax-exempt income from their total earnings. The results are then compared to the IRS withholding tables to determine the amount of withholding that is required.

- **ONE WEEK PAY PERIOD**
  - **DISPOSABLE EARNINGS**
    - Up to $154.50: None
    - Over $154.50 and up: 25%
  - **TOTAL WITHHELD**
    - $154.50 or less: None
    - Over $154.50 and up: half

- **SEMI-MONTHLY PAY PERIOD**
  - **DISPOSABLE EARNINGS**
    - Up to $1055.75: None
    - Over $1055.75 and up: 25%
  - **TOTAL WITHHELD**
    - $1055.75 or less: None
    - Over $1055.75 and up: half

- **FOR A TWICE WEEK PAY PERIOD DOUBLE ALL AMOUNTS EXCEPT 25%**

- **FOR A MONTHLY PAY PERIOD DOUBLE ALL AMOUNTS EXCEPT 25%**

Note: Additional interest and underpayment penalties accrue on the taxpayer's account until we receive payment in full. We may issue a subsequent order for any remaining balance due.

**WHAT IF MY EMPLOYEE IS NOT TERMINATED LESS THAN ONE YEAR PRIOR TO YOUR RECEIPT OF THIS ORDER?**

- The order is not effective.
- The order is not effective.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- Contact us at 900-695-4776 for instructions on how to comply with this order.

**WHAT IF I DON'T COMPLY WITH THE ORDER?**

You may be subject to a variety of penalties for noncompliance, including

- False or fictitious information may be subject to an extended withholding order for 30 days.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- Contact us at 900-695-4776 for instructions on how to comply with this order.

**WHAT DO I DO IF I RECEIVE MORE THAN ONE WITHOLDING ORDER AT THE SAME TIME?**

- Place our order beneath your employee's order.
- Place our order beneath your employee's order.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- Contact us at 900-695-4776 for instructions on how to comply with this order.

**WHAT IF I DON'T COMPLY WITH THE ORDER?**

You may be subject to a variety of penalties for noncompliance, including

- False or fictitious information may be subject to an extended withholding order for 30 days.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- The order is effective for one year from the date of termination.
- Contact us at 900-695-4776 for instructions on how to comply with this order.

**PART 1B**

/76 2005 ARC (REV 1/99)
Date: 12/29/04

SACRAMENTO CA

Order Number:

AMOUNT DUE
$9,894.05

TAXPAYER GENERAL INFORMATION

Return this part in the enclosed return envelope within 15 days from the date you receive this letter.

1. If the Taxpayer's name, address or Social Security number in your records differ from those shown above, please provide the following:

   Name: ________________________________
   Address: ______________________________
   Phone number: ________________________
   SSN/TIN: ______________________________
   Occupation: __________________________
   Union VTF and Local #: __________________

2. Please select and complete the appropriate box below:

   □ A. EMPLOYED - No higher priority orders in effect.
      PAY PERIOD IS:
      □ Weekly □ Semi-monthly
      □ Bi-weekly □ Other: ________________
      Total earnings
      Refer to part 1A to determine the amount to be withheld.
      Disposable earnings ________________
      25% of disposable earnings ________________
      Date withholding will begin: ___ / ___ / ___
      EMPLOYED - Another order is in effect.
      Please provide the information requested on the back of this part.

   □ B. TERMINATED
      If known, please provide the name, address and telephone number of the taxpayer's new employer:
      ______________________________________
      __________________________
      Date of termination: ________________________
      Do you plan to rehire the taxpayer?
      No: ___ Yes: ___ Return date: ____________

   □ C. NO RECORD OF TAXPAYER

   □ D. DISABILITY/LEAVE OF ABSENCE
      Anticipated Return Date: _____________

Completed by: ______________________________________
Tel No.: ____________________ Date: ____________

FOR IRS USE ONLY
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PART 2A
FTB 2005 ARCS (REV 12-2001)
If higher priority naming withholding orders or court ordered wage assignments are in effect, attach a copy of each or provide the following information for each:

1) Name of judgment creditor

2) Name, title, and case number of levying officer

3) Date of issuance

4) Date of service

5) Percentage of net disposable earnings being withheld

6) Total amount required to be withheld per month
PERSONAL INCOME TAX
EARNINGS WITHHOLDING ORDER FOR TAXES

PART 3 - NOTICE OF TAXPAYER’S RIGHTS

Date: 12/29/04

Case Number: [redacted]
Account Number: [redacted]
SSN: [redacted]


Order Number: 7912660959090661280

AMOUNT DUE
$9,894.05

The Franchise Tax Board issues this Earnings Withholding Order to the employer shown above under authorization of section 706.074 of the California Code of Civil Procedure to enforce payment of your tax liability due to the State of California.

Your employer must:

1. Withhold from your earnings for each pay period an amount equivalent to the lesser of 25% of your weekly disposable earnings, or the amount of weekly disposable earnings that exceeds 30 times the federal minimum hourly wage.

2. Continue withholding until the total amount due is withheld or until we withdraw this order.

If you terminate employment, this order remains in effect for one year from the date of termination. If your employer notifies us during this period, withholding of your wages will be resumed unless you have satisfied your tax liability.

Your employer will pay the amount withheld to the Franchise Tax Board and we will apply it to your account. If the amount to be withheld by your employer is less than the amount due, you should forward a copy of this page and make your check or money order payable to the Franchise Tax Board and mail to the Franchise Tax Board address shown at the top of this page.

You may qualify for an installment agreement. If you qualify, we may be able to waive or modify your Earnings Withholding Order for Taxes by mailing or faxing a release or modification to your employer. Before calling us, check with your employer to get their tax number. For more information, or to find out if you qualify for an installment agreement, please call the number shown above. If you have internet access, you will find more information about our installment agreement program at our website: www.ftb.ca.gov

SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

If immediate full payment of the amount due will create undue hardship, or you have already paid the amount due, contact us immediately. You have a right to a hearing to reconsider the amount to be withheld, pursuant to Section 706.075(c) of the California Code of Civil Procedure. To request a hearing, call the number or write to the address shown on the top of the left portion of this notice. You should have this notice with you when you contact us.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases when taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 445-4614 or access our website at: www.ftb.ca.gov

PART 3A
FTB-2905 ARCS (REV 12-2001)
If you need language assistance at the hearings, you may either:

- bring your own interpreter;
- utilize the general language assistance provided by the district office personnel;
- request the services of a certified language interpreter.

If you wish to request the services of a certified language interpreter, you should call the number shown on the top left portion of this notice, or for hearing impaired with TDD, call (800) 822-6268.
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org