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5.1 BUSINESS ENTITIES

5.1.1 Skip Tracing

5.1.1.1 Skip Tracing Introduction

Background

Skip tracing is a term used to describe a search for a business entity and its assets. Franchise Tax Board (FTB) staff analyze collection cases entering manual work states. Accounts lacking current contact or asset information require FTB staff to skip trace for this information. Skip tracing progresses as the need for additional information and collection activity is identified.

((****))

Purpose

FTB staff skip trace to gather contact information, locate assets, and to gain compliance. If compliance is not obtained, assets may be seized to satisfy tax liabilities.

Responsibility

FTB staff are responsible for locating and contacting a responsible party (e.g., corporation officer, partner, tax practitioner, etc.). Generally, telephone contact is the first action taken on a case. FTB staff are responsible for identifying the need to skip trace to pursue contact and asset information. FTB staff are responsible for following approved disclosure guidelines when skip tracing.

Action

After an account is analyzed, and skip tracing is necessary, FTB staff first tries to locate a telephone number for an immediate contact. If a telephone number is not found, FTB staff skip trace for address and asset information.

NOTE: FTB staff should consider the debtor's type of business when using outside resources to skip trace.

Reference

[LexisNexis](#)

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NOTE: ((***)) = Indicates confidential and/or proprietary information.

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5.1.1.2 Third Party Contacts

Background

A third party contact is someone other than the entity’s officer or authorized representative. Third party contacts include landlords, neighboring business and associates. ((***)

Purpose

Franchise Tax Board (FTB) staff contact third parties to gather information on an entity.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when contacting a third party. FTB staff are responsible for providing third party language, protecting confidential tax information, and for asking appropriate questions. Third party language is explained on form FTB 1131J.

Action

FTB staff must:

- Give the third party the third party information/language and note the third party’s response.
- Request information on the entity, its assets, and its authorized representatives.

Utilize referenced sites to locate third party contacts.

Reference

[Lexis Nexis](#)
Board of Equalization
Internet (searchbug.com)
Tax Returns
[Public Service Bulletin 00-16](#)
((***)
((***)
((***)
((***)
((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.3 Locating Telephone Numbers

Background

The telephone is our primary collection tool. Telephone contact often reveals whether or not an entity will comply. The response and information obtained during the initial telephone call will determine future actions.

Purpose

Franchise Tax Board (FTB) staff use telephone numbers of business entities, representatives listed on the Power of Attorney form, and third party contacts to assist with the resolution of a case.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing for telephone numbers.

Action

Utilize referenced sites and systems to locate telephone numbers.

Reference

Tax Returns
TI System
BETS System
Board of Equalization
Employment Development Department
[LexisNexis](#)
Telephone Directory Assistance
((****))
((****))
((****))
((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.1.1.4 Locating Current Address

Background

Upon contact with a business entity or its representative, Franchise Tax Board (FTB) staff should verify the business entity's address. Anytime the business entity's address is flagged returned mail, invalid address, or incomplete address, we skip trace to locate an entity's correct address.

Purpose

FTB staff locate a current address to establish contact and determine if an entity is still in business. We contact an entity (including authorized representatives) to gain compliance and gather asset information. Locating a current address will also assist field staff if the account is later referred to a field office for resolution.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing for additional addresses.

Action

Utilize the referenced sites and systems to locate additional addresses.

Reference

TI System
Board of Equalization
Department of Motor Vehicles
Employment Development Department
Secretary of State
Tax Returns
[LexisNexis](#)
((****))
((****))
((****))
((****))
((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.1.1.5 Locating Authorized Representatives

Background

Skip tracing includes locating authorized representatives for an entity. An authorized representative is a third party that has been granted a Power of Attorney (POA). The POA allows the third party to receive confidential tax information and to act on behalf of the entity for tax matters specified in the POA document.

Purpose

Franchise Tax Board (FTB) staff contact authorized representatives to gain asset information and obtain compliance.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing for authorized representatives.

Action

Utilize the referenced sites and systems to locate authorized representatives.

Reference

Power of Attorney Database
Employment Development Department
Board of Equalization
Department of Alcoholic Beverage Control
TI System
Secretary of State
Tax Returns
((****))
((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.1.1.6 Locating A Social Security Number (SSN)

Background

Skip tracing may include locating an SSN for officers of a business entity. With an SSN, we can obtain additional collection resources such as telephone numbers, addresses, bank information, and miscellaneous payors.

Purpose

Franchise Tax Board (FTB) staff may use an SSN to obtain contact information on officers, members, authorized representatives, and partners of a business entity.

Responsibility

When necessary, FTB staff must utilize all necessary resources to find an SSN to gain contact information from an entity.

NOTE: An individual's SSN is **never** input into unauthorized websites.

Action

Utilize referenced sites and systems to locate an SSN.

Reference

TI System
Tax Returns
Employment Development Department
Board of Equalization
Department of Motor Vehicles
((***)
((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.7 Occupational Licensing (State and Federal)

Background

Skip tracing may include identifying an occupational license. Occupational license information can provide addresses, telephone numbers, additional contacts, type of business, etc.

Purpose

Franchise Tax Board (FTB) staff locate occupational license information to gain contact information, discover the type of business an entity engages in, and to determine the status of a license.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing.

Action

Utilize referenced sites to locate occupational license information.

Reference

- [NASD Security Dealers License](#)
- [U.S. Securities and Exchange Commission Website](#)
- [California Department of Corporations](#)
- ((***)
- ((***)
- ((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.8 Income Sources

Background

Skip tracing includes locating potential income sources such as: tenants, suppliers, landlords, financial institutions, accounts receivable payors, etc. Income sources tell us where some of the debtor's income is derived from.

Purpose

Franchise Tax Board (FTB) staff may skip trace for income sources to obtain additional information that will assist with resolving a case (e.g., address, telephone number, etc.) This information may also help determine which involuntary action to take in order to resolve a case (e.g., Continuous Order to Withhold, Order to Withhold).

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing.

Action

Utilize referenced sites and systems to locate income sources.

Reference

Board of Equalization
Department of Motor Vehicles
Employment Development Department
TI System
Tax Returns
Copy of canceled check(s)
[U.S. Securities and Exchange Commission Website](#)
[LexisNexis](#)
((****))
((****))
((****))
((****))
((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.1.1.9 Doing Business As (DBA)

Background

A business entity may operate under a different name than its registered name. This other name is known as, doing business as (DBA). When an entity uses a DBA, it can unintentionally hide contacts or assets from the Franchise Tax Board.

Purpose

Franchise Tax Board (FTB) staff will identify DBAs to help locate contacts and assets, which may be used to gain legal compliance.

Responsibility

FTB staff must identify and document the DBA name to help maximize collection actions. FTB staff must add DBAs to entity demographics, and include DBAs on all liens and levies. FTB staff are responsible for following approved disclosure guidelines when skip tracing.

Action

Utilize referenced sites and systems to locate DBAs. If a lien exists on a case where the DBA was not included, a new lien should be filed to include the DBA name.

Reference

Board of Equalization
Employment Development Department
Secretary of State
Tax Returns
[LexisNexis](#)
[Department of Alcoholic Beverage Control Website](#)

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((***)
((***)
((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.10 Vehicles (Autos, Boats, Airplanes, etc.)

Background

Skip tracing may include locating, identifying, and documenting an entity's vehicle information. With this information we may also gain contact and asset information.

Purpose

Franchise Tax Board (FTB) staff locate vehicle information for potential seizure. Vehicle seizures may be used as a collection tool when Orders to Withhold and Continuous Orders to Withhold do not produce the desired results.

Responsibility

FTB staff are responsible for following approved disclosure guidelines when skip tracing.

Action

Utilize referenced systems and sites to locate vehicle information.

Reference

Board of Equalization
Department of Motor Vehicles
Tax Returns
[U.S. Coast Guard](#)
National Vessel Documentation Center (Ph. # 1-800-799-8362)
[Federal Aviation Administration](#)
((****))
((****))
((****))
((****))

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.1.1.11 Real Property

Background

Skip tracing may include locating real property owned by an entity. Property information can provide additional addresses, business activity, additional contact information, financial institution information, tenant information, etc.

Purpose

Franchise Tax Board (FTB) staff locate real property to identify seizable assets. Locating these assets may lead to: additional contacts, issuance of a Continuous Order to Withhold to tenants to seize rents, filing tax liens in the appropriate county where the property exists, assist potential field collections, and possibly provide information to substantiate missing tax year assessments.

Real property may be seized to satisfy a tax liability.

Responsibility

FTB staff are responsible for following approved guidelines disclosure guidelines when skip tracing.

Action

Utilize referenced sites to locate real property.

Reference

[LexisNexis](#)

Board of Equalization

Employment Development Department

Tax Returns

[Real Estate Value Website](#)

((***)

((***)

((***)

((***)

((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.12 Miscellaneous Property

Background

Skip tracing may include locating an entity's miscellaneous property. Miscellaneous property can include inventory, equipment, security deposits, etc.

Purpose

The discovery of miscellaneous property may satisfy a tax liability by seizure or attachment.

Responsibility

Franchise Tax Board (FTB) staff are responsible for following approved guidelines disclosure guidelines when skip tracing.

Action

Utilize referenced sites to locate miscellaneous property.

Reference

Board of Equalization

Tax Returns

[LexisNexis](#)

((***)

((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.13 Financial Institution Centralized Information

Background

Throughout the collection process financial institutions or information about financial institutions are located through a variety of methods including, but not limited to, scoping and skip tracing accounts. Financial institution information is utilized to create an Electronic Funds Transfer (EFT), Order to Withhold (OTW), and to seize assets. This information consists of centralized names and addresses of banks, savings and loan associations, and major credit unions in California listed by name. This list is updated continually.

- ((****)) (payor/address)
- ((****)) (payor/telephone/fax)
- ((****))
- [Bank Routing Number Verification System](#)
- [Department of Financial Institutions](#)
- [Credit Union Service Center](#)
- [Federal Deposit Insurance Corporation \(FDIC\)](#)
- [Listing of California state regulated banks](#)

Purpose

Financial institution centralized information expedites the collection process by providing staff with locatable information on financial institutions, as well as pinpointing the location of the centralized institution. This ensures Franchise Tax Board (FTB) staff has current information when contacting or requesting information from an entity as well as when issuing levies to these institutions.

Responsibility

FTB staff will utilize financial institution centralized information solely for FTB purposes critical to achieving mission goals and request that new or revised payors be added through the intranet. ((****))

Action

((****))

Reference

((***)

((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.1.1.14 Image Delivery Application Expansion ((***)

Background

Image Delivery Application Expansion ((***) displays documents, check images, and data of transactions processed by the Image Processing and Cashiering System (IPACS).

Purpose

((***) information is utilized to view actual payment documents, and the payment transaction data for source information. This information may be used to locate misapplied payments or asset information.

Responsibility

It is the responsibility of the Franchise Tax Board (FTB) supervisors to request formal training and access to the ((***) application program if staff does not have access. FTB staff must use the information obtained through ((***) solely for FTB tax administration purposes.

Action

FTB staff will access the ((***) to locate the following:

- Document locator numbers (DLN)
- Payment effective dates and posting dates
- Amount of payment
- Where the payment was applied
- Corporation address and telephone numbers
- Payor

For further procedures on how to use this program application, see your supervisor to request training to gain access. The training class will provide specific procedures and access to the ((***) website.

Reference

((***)
((***)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2 PERSONAL INCOME TAX

5.2.1 Skip Tracing

5.2.1.1 Skip Tracing Introduction

Background

Skip tracing is the use of available resources used to aid in the search for a taxpayer and their assets. Franchise Tax Board (FTB) staff scopes and skip traces accounts once they enter a manual process functional area to obtain current contact and/or asset information.

Purpose

FTB staff performs skip traces on accounts to gather contact information for a taxpayer and to locate their assets to aid in gaining compliance. If compliance cannot be obtained, involuntary collection action(s) may proceed including seizing assets to satisfy their tax liabilities.

Responsibility

FTB staff are responsible for following approved [disclosure guidelines](#) while skip tracing.

Action

((****))

Examples of skip tracing resources are:

- Taxpayer Information (TI) System – ((****)). Aids in the search for third party contacts, duplicate accounts, and liable spouse(s)
- TI - Filing Enforcement file (FE) – Tax years 1995-1998 FE information
- TI ((****)) – Employment Development Department (EDD) – Current and up to the past three years of wages earned, employer name, address, and telephone number
- TI ((****)) – Self-employment information such as business name and occupational license
- Department of Motor Vehicles (DMV):
 - Taxpayer information - Driver's license number, full name, verification of Social Security Number (SSN), address and date of birth
 - License information – License type, status, if license has been surrendered out of state
 - Vehicle information – Vehicle license number and legal owner (possibly a bank)

- EDD - Single Client Data Base ((***) – Information regarding unemployment claims, taxpayer address, telephone number and date of birth. (Date of birth may help when trying to locate the taxpayer on DMV)
- EDD - Tax Account System ((***) – Information for self-employed taxpayers including business address, telephone numbers, and bank information
- Board of Equalization (BOE) – Information for self-employed sales tax, business name, address, telephone number, quarterly gross sales, company officers, and bank information
- Secretary of State (SOS) – Gives date of incorporation, Chief Executive Officer (CEO)/Agent, addresses, processing agent for out of state Earnings Withholding Order for Taxes, etc
- ((***)
- [Credit Bureau Report \(CBR\)](#) – Through the use of [TransUnion](#) locate address, telephone numbers, and credit history
- Trace Plus – Through the use of [TransUnion](#) locate address information and date of death
- Integrated Nonfiler Compliance (INC) System – locate possible payor information, current and past addresses, telephone numbers, and possible missing years
- ((***) – locate bank information, address, telephone numbers, and possible Doing Business As (DBA)

All pertinent information located throughout the process of skip tracing needs to be documented in case history on the Account Receivable Collection System (ARCS).

NOTE: Refer to unit procedures for skip tracing guidelines.

Reference

[Disclosure Guidelines](#)

- ((***)
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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.2 Locating Current Address

Background

Anytime a taxpayer's address is flagged returned mail, invalid address, or incomplete address, Franchise Tax Board (FTB) staff will skip trace to locate a taxpayer's correct address. However, if contact has been made with the taxpayer or their representative, FTB staff should verify the correct address information ((***)).

Purpose

FTB staff locates a current address to establish contact with a taxpayer in order to gain compliance and gather asset information.

Responsibility

FTB staff are responsible for following approved [disclosure guidelines](#) when skip tracing for additional addresses.

Action

FTB staff will utilize the referenced sites and systems to locate additional addresses. FTB staff has the ability to reference the following but is not limited to:

- Department of Motor Vehicles (DMV) - Taxpayer address information can be located with the driver license or vehicle information.
- U.S. Postal Service –
 - Sending a Postmaster Request ((***)) to the U.S. Postal Service will confirm a taxpayer's last known address
 - [United State Post Office](#) locates zip codes
 - For Post Office Box Numbers:
 - ((***)), Demand to Furnish Information may be mailed to the U.S. Postal Service to obtain a copy of the taxpayer's post office box application [form PS 1583](#).
- LexisNexis – Requesting a LexisNexis search, if available, may produce contact information. (e.g., last know address, real property, and decedent information)
- ((***)), Demand to Furnish Information – This form can be mailed to various third parties (e.g., employers, landlords, companies that self employed taxpayers contract with, and leasing companies.)
- Employment Development Department (EDD) Single Client Data Base ((***)) – Taxpayer address, telephone number, and date of birth from unemployment claims
- EDD Tax Account System ((***)) – Information for self-employed taxpayers including business address

- Board of Equalization (BOE) – Information for self-employed sales tax, business name, address, and landlord information
- Secretary of State (SOS) – Provides date of incorporation, Chief Executive Officer (CEO)/agent, addresses
- Credit Bureau Report (CBR) – Through the use of TransUnion locates address, telephone numbers, and credit history
- Trace Plus – Through the use of TransUnion locates last known address information and date of death
- Integrated Nonfiler Compliance (INC) System – locates taxpayer and employer address information
- ((***) – Provides copies of payment documents, which may include taxpayer’s address, telephone number, doing business as, and bank information

Reference

[Disclosure Guidelines](#)

[LexisNexis](#)

[United States Post Office](#)

[Revenue and Taxation Code Section 19504](#)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.3 Locating Telephone Numbers

Background

The telephone is one of Franchise Tax Boards' (FTB) most valuable collection tools. Telephone contact with the taxpayer or their representative establishes compliance or non-compliance of the taxpayer. The response and information obtained during the initial telephone call will determine future actions.

Purpose

FTB staff uses telephone numbers of taxpayers, taxpayer representatives, and third party contacts to assist with the resolution of an account.

Responsibility

FTB staff are responsible for following approved [disclosure guidelines](#) when [skip tracing](#) for telephone numbers.

Action

FTB staff will utilize referenced sites and systems to locate telephone numbers.

Reference

[LexisNexis](#)

[Disclosure Guidelines](#)

((****))

((****))

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NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.1.4 Telephone Usage And Techniques

Background

Contacting a taxpayer via the telephone should always be the first step towards resolving an account. The telephone is one of Franchise Tax Board's (FTB) most valuable tools for locating taxpayers and resolving their accounts.

Telephone contact with the taxpayer or their representative offers an opportunity to make the taxpayer aware of their liabilities, describe how to resolve the account, determine the reason for nonpayment, obtain verbal commitments, and customize collection efforts to the circumstances revealed by conversation. It allows discussion to arrange a plan of action to satisfy their liability and an opportunity to obtain asset information. FTB staff should obtain as much information about the taxpayer during the initial conversation as this may be the last time contact may be established.

NOTE: Effective April 2, 2000, FTB must advise taxpayers of third party contacts. FTB can either mail a notice to the taxpayer or notify by telephone.

Purpose

The use of the telephone allows FTB staff to locate a taxpayer, resolve collection issues, and obtain asset information.

Responsibility

FTB staff are responsible for following approved [disclosure guidelines](#) when contacting a taxpayer, their representative, or third parties. FTB staff should always maintain a pleasant and clear voice.

Action

Prior to contacting a taxpayer, their representative, or third parties, FTB staff should always plan their outgoing call.

- Analyze the account thoroughly
- Make sure the account balance is current
- Ensure due process ([hyperlink to 3.2.3.1](#)) has been given
- Determine reason for call
- Determine whom you will be calling (e.g., taxpayer or third party)
- Prepare an opening statement

Documentation of each contact will need to be entered into the history text of the Accounts Receivable Collection System (ARCS) including the following:

- Date
- To whom did you speak
- At what time did you speak to them
- What was the nature of the conversation
- What is the follow-up date and next recommended action

Once contact has been made, always verify you are speaking to the correct taxpayer:

- Identify yourself by your first name and/or collector number. Never use an alias
- Verify full name of the taxpayer
- Verify Social Security Number (SSN), telephone numbers, and addresses

((****))

Before you end the telephone call, remember to give the taxpayer your name, hours you can be reached and, if appropriate, your telephone number and address.

((****))

((****))

During the call, always try to obtain the following:

- Current employer, phone number, or location of employer
- Attorney name, address, and telephone number (if applicable)
- Asset information (e.g., land, or equipment the taxpayer may own)
- Bank information
- Pending information from property rental/sale
- Any contact/leasing income on a continual basis

Termination of Calls

- Never terminate a call without at least one warning prior to disconnecting
- ((****))

Abusive / Obscene Language

FTB staff are not required to tolerate continued use of abusive/obscene language by a caller. Always use good judgment and discretion when dealing with this type of situation.

NOTE: Use of profane language is never appropriate when dealing with taxpayers and could result in disciplinary actions.

Threats

There are times when a FTB representative may receive a threat during a telephone conversation. It is important to remain calm in these situations. If you receive a threat:

- Inform your lead or supervisor immediately
- Document the call ((****))

Your supervisor or lead will contact the appropriate areas or offices as the situation warrants. You may be asked to give a statement to security and possibly the California Highway Patrol (CHP) regarding the conversation.

NOTE: If a FTB staff is on an Automatic Call Distributor (ACD) call, an emergency button can be pressed which will bring up the FTB staff's name on the supervisors screen.

Sensitive Subject Matter

In some instances taxpayers will attempt to involve you in a discussion that is unrelated to their debt, question, or problem.

Due to the nature of our work and the volume of our calls, it is important to refrain from becoming involved in a discussion that is not related to satisfying the liability.

Resolutions

To help FTB staff resolve sensitive situations effectively regarding:

- Personal problems or tragedies
 - Empathize with or at least acknowledge their feelings.
 - Do not recount similar experiences of your own or encourage them to discuss their problems.
 - Be polite, but firm in returning to the subject or ending the call.
- Politics
 - Political issues cannot be discussed. FTB staff should tell the caller that they are not at liberty to express their personal opinions or views.

Important: FTB staff represent the State of California and FTB. Always be accurate, polite, and professional.

Collect Calls

Taxpayers may attempt to place collect calls to FTB because they cannot afford to pay the charges. FTB does accept collect calls, as this may be our only opportunity to talk with the taxpayer.

International Calls

Taxpayers living outside the country should be contacted if an international number is available. See unit procedures for placing international calls.

Third-Party Contacts

In the use of the telephone, it is often necessary to speak to third parties. Prior to contacting a third party, make sure the taxpayer has received an annual notice ((****)). (FTB will send an annual notice to taxpayers' with a good mailing address and balance.) Also, Return Information Notice (RIN), Notice of State Income Tax Due (STD), and Final Notices all include form FTB 1140 Personal Income Tax Collections Information that also provides the taxpayer with third party contact information. Prior to contacting a third party FTB staff must verify the taxpayer has received a RIN, STD and Final Notice.

The following is a list of questions that may be asked when contacting [third parties](#):

- Telephone call to an account address:
 - Ask for taxpayer by full name
 - Does taxpayer live there?
 - Where can taxpayer be reached?
 - Where does taxpayer work?
 - What is the work telephone number?
 - Who are relatives and friends?
 - Landlord information

- Telephone call to last known employer:
 - Ask for taxpayer
 - Do they work there?
 - When did they leave?
 - Where did they go?
 - Occupation
 - Union
 - Credit Union
 - Last known address

- Where was W-2 form mailed?
- Date of Birth
- Where did taxpayer cash last two payroll checks?
- Emergency contact person

- Telephone call to landlord:
 - Taxpayer still a tenant?
 - Is there a telephone number?
 - Where employed?
 - Is the taxpayer married?
 - Where is spouse employed?
 - Moving date
 - Forwarding address
 - How rent was paid? What bank?
 - Information from rental application.
 - Can a copy be faxed to us?
 - Friends and neighbors
 - Moving company information

- Telephone call to neighbors:
 - Does the taxpayer live at the account address?
 - Do you have the taxpayers' telephone number
 - Do you know the taxpayers' current employer?
 - Is the taxpayer married? What is the spouse's name?
 - Where does the spouse work?
 - When did the taxpayer move?
 - Where did the taxpayer move?
 - Is there correspondence with the taxpayers' information?
 - Other friends, neighbors or relatives

Computer Down Time

Computer down time exists when we are unable to view information on a taxpayer's account due to system problems.

- We should never advise the caller we are unable to help them.
- Never guess at an answer.
- Take the taxpayers information including:
 - Social Security Number (SSN)
 - Full name
 - Telephone number
 - Reason for the call

- Advise the taxpayer they will receive a call back.

Reference

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.5 Third Party Contacts

Background

California [Revenue and Taxation Code Section 19504.7](#), defines a third party contact as contact with "any person other than the taxpayer or their authorized representative with respect to determination or collection of the tax liability of such taxpayer." These contacts include, but are not limited to:

- Employers
- Landlords
- Leasers
- Family members
- Financial institutions
- References located on job applications
- Partners
- Officers

Purpose

Third party contacts provide Franchise Tax Board (FTB) staff an alternate avenue to locate a taxpayer and/or assets. The purpose of the Revenue and Taxation code provision is to provide the taxpayer the opportunity to volunteer whatever information is sought prior to third party contacts being established.

Responsibility

FTB must provide notification to the taxpayer before third parties are contacted. Each notification is effective for contacts made within 12 months of the date of that notification. The taxpayer can ask for a list of third party contacts no later than 60 days after the end of the 12 month period. We will not issue notifications if there is no intent to contact third parties.

Action

FTB legal counsel has determined that we must allow 10 calendar days after the mailing of the notification before we make third party contacts. Notification includes an Annual Notice ((****)), Return Information Notice (RIN), Notice of State Income Tax Due (STD), and Final notices which all include form FTB 1140 Personal Income Tax Collections Information. These notices provide the taxpayer with third party contact information. They also allow the taxpayer time to resolve their issue before third party contacts are made. The notification to the taxpayer contains the following:

“We may contact third parties to determine or collect your tax liabilities. Subject to privacy laws and your rights as a taxpayer, you may obtain a list of those contacts. For more information, please contact our Disclosure Section, P.O. Box 1468, Sacramento, CA 95812-1468.”

Once the 10 calendar days have passed, third parties may be contacted. The reporting of the third party contact will depend on whether the contact was with a business or an individual. The Disclosure Section determined that FTB staff must track the following items for each third party contacted:

- Taxpayer identification
- Taxpayer’s Social Security Number (SSN)
- Taxpayer Personal Identification (TPID) Number
- Taxpayer name
- Corporation number
- Corporation name
- SEIN/FEIN number
- Employee identification
- Employee Name
- User ID
- Employee unit/section
- Employee telephone number
- Employee mail stop
- Contact Information
- Date of contact
- Name of contact
- Type of contact
- Reprisal-History text comment if the third party advised they fear reprisal from the taxpayer
- Tax Year(s) on the account

Reference

[Revenue And Taxation Code Section 19501-19533](#)

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NOTE: ((***)) = Indicates confidential and/or proprietary information.

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5.2.1.7 Vehicles (Autos, Boats, Airplanes, Etc.)

Background

[Skip Tracing](#) may include locating, identifying, and documenting a taxpayer's vehicle information for automobiles, boats, or airplanes. This information will help gain contact and asset information for future collection purposes.

Purpose

Franchise Tax Board (FTB) staff locates vehicle information for potential seizure or to be used as a collection tool when Orders to Withhold (OTW), Earnings Withholding Orders (EWOT), and Continuous Orders to Withhold (COTW) do not yield desired results.

Responsibility

FTB staff will utilize approved resources to skip trace and locate vehicle information on a non-compliant taxpayer. The vehicle's value helps determine whether or not it should be seized to satisfy a tax liability.

NOTE: FTB staff are responsible for following approved [disclosure guidelines](#) when skip tracing.

Action

FTB staff will use various resources when skip tracing for asset information regarding automobiles, boats, or airplanes. The following information is used to locate taxpayer's assets.

- Automobiles
 - Department of Motor Vehicles (DMV)
 - Taxpayer information - Driver's license number, full name, verification of Social Security Number (SSN), and date of birth
 - License information – License type, status, if license has been surrendered out of state
 - Vehicle information – Vehicle license number and legal owner (possibly a bank)
 - A Demand to Furnish Information (form FTB 4973) can be mailed to vehicle lessors to obtain copy of lease information
 - Vehicle Pricing ((****))
 - Auto market reports on wholesale and retail fair market value prices for new and used vehicles

- Boats
 - [Department of Boating and Waterways](#)
 - Provides consumer protection by administration of boating safety and licensing of yacht and shipbrokers.
 - Boating operations carrying passengers in California waters are also licensed. Information available:
 - Licensee information
 - Address of business
 - Number of employees
 - A Demand To Furnish Information (form FTB 4973) may be necessary to obtain the information needed.
 - [Ships And Vessels Information](#), U.S. Coast Guard
 - FTB has the authority to contact the U.S. Coast Guard for the taxpayer's ship or vessel information. The following information may be obtained:
 - Documented Vessels:
 - Name of registered owner
 - Address
 - Name of port
 - Length and location
 - ((****))
- Airplanes
 - [Federal Aviation Administration](#) (FAA)
 - Contact with the FAA can be made by mail only
 - Liens can be filed with the FAA ((****))
 - Aircraft registration contains the following information:
 - Alphabetical list of all aircraft owners nationwide
 - Address of registered owner
 - Listing of aircraft registrants by make and model
 - Date aircraft certified for flight
 - Year aircraft manufactured
 - Serial number (N number)
 - State and county listing of aircraft registrants
 - Owner and lien holder of aircraft

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Reference

[Federal Aviation Administration
Department of Boating and Waterways
Disclosure Manual](#)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.8 Vacation Trusts

Background

Many trade unions have contracts that require employers to contribute to employee Vacation Trust Funds (VTF) as part of their benefit package. Employees receive these accumulated funds at a designated time from the trustee, generally quarterly or semi-annually. Orders to Withhold Personal Income Tax (OTW) should be used against vacation trust funds for taxpayers when all other actions have failed to resolve the account.

Franchise Tax Board (FTB) was involved in lengthy litigation to enforce its authority to levy upon vacation trust funds. Several vacation trust fund administrators contended that federal law (the Employees Retirement Income Security Act of 1974 commonly referred to as ERISA) prohibited them from honoring the OTW. In both cases filed, the courts ruled that FTB's OTW's were not preempted by ERISA and that the vacation trust funds were required to honor the OTW's.

Purpose

The VTF directory ensures that FTB staff has the ability to locate the VTF payor number and the union's local number. This enables FTB staff to secure payment via OTW when other collection avenues have been exhausted.

Responsibility

FTB staff are responsible for utilizing the provided Vacation Trust Fund Directory on FTB's website when it has been identified that the taxpayer may belong to a union.

Action

In the event a VTF must be located, FTB staff will use the Vacation Trust Fund Directory on FTB's website to locate the correct union local number and FTB payor number. VTF information should be entered on the Accounts Receivable Collection System (ARCS) ((****)) ((****)). Some VTF's have a very narrow window of time in which a levy must be issued ((****)). Contact the VTF to verify the distribution date.

NOTE: Any unusual or contrary responses to OTW a vacation trust fund should be forwarded to the Collection Analysis Team (CAT).

Reference

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.9 Real Property Information – Request Via LexisNexis

Background

Franchise Tax Board (FTB) contracts with [LexisNexis](#), an online legal research system, to provide statewide and situs real property information. Registered users should have an ICON on their computer desktop to access the LexisNexis data bank. If staff has any questions please contact your lead or supervisor. Please refer to your unit procedures for LexisNexis requests.

Purpose

LexisNexis allows FTB staff to establish ownership of real property, identify rental income as a possible levy source, recognize deed transfers, or issue a real property lien in the county where the property resides.

Responsibility

FTB staff should request a LexisNexis search when the information is unable to be obtained from state resources.

Action

Authorized FTB staff will request LexisNexis to locate taxpayer contact and asset information.

NOTE: Not all FTB staff has access to LexisNexis see your lead or supervisor for additional information.

Reference

[LexisNexis](#)

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.1.10 Financial Institution Centralized Information

Background

Throughout the collection process financial institutions or information about financial institutions are located through a variety of methods including, but not limited to, scoping and [skip tracing](#) accounts. Financial institution information is utilized to create Electronic Funds Transfer (EFT) Installment Agreements (I/A), issue Earnings Withholding Orders (EWOT), Orders to Withhold (OTW), and to seize assets. This information consists of centralized names and addresses of banks, savings and loan associations and major credit unions in California listed by name. This list is updated continually.

- ((****)) (Payor/address)
- ((****)) (Payor/telephone/fax)
- ((****))
- [Bank Routing Number Verification System](#)
- [Department of Financial Institutions](#)
- [Credit Union Service Center](#)
- [Federal Deposit Insurance Corporation \(FDIC\)](#)
- [Listing of California state regulated banks](#)

Purpose

Financial institution centralized information expedites the collection process by providing staff with locatable information on financial institutions, as well as pinpointing the location of the centralized institution. This ensures Franchise Tax Board (FTB) staff has current information when contacting or requesting information as well as when issuing levies to these institutions.

Responsibility

FTB staff will utilize financial institution centralized information solely for FTB purposes critical to achieving mission goals and request that new or revised payors be added through the intranet ((****)).

Action

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Reference

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.1.11 Image Delivery Application Expansion ((***)

Background

Image Delivery Application Expansion ((***) displays documents, check images, and data of transactions processed by the Image Processing and Cashiering System (IPACS).

Purpose

((***) information is utilized to view actual payment documents, and the payment transaction data for source information. This information may be used to locate taxpayers' misapplied payments or asset information.

Responsibility

It is the responsibility of the Franchise Tax Board (FTB) supervisor staff to request formal training and access to the ((***) application program if staff does not have access. FTB staff must use the information obtained through ((***) solely for FTB tax administration purposes.

Action

FTB staff will access the ((***) to locate the following:

- Payment batch number
- Effective and posting dates
- Dollar payment amount
- Where the payment was applied

((***)

For further procedures on how to use this program application, see your supervisor to request training to gain access. The training class will provide specific procedures and access to the ((***) website.

Reference

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.2 Income And Salary

5.2.2.1 Airline And Railroad Employees, Merchant Seaman, And Truck Drivers

Background

Wages earned by airline employees, merchant seaman, railroad employees, and truck drivers are not always taxable to the state of California, although the income was earned while in California.

- **Airline Employees:** The wages of a nonresident who is employed by an airline, as a pilot, copilot, flight attendant, etc., are not taxable by California unless more than 50% percent of the individual's scheduled flight time is in California.

NOTE: Flight personnel who are California residents are taxed on all wages received regardless of where the flight time is spent.

- **Merchant Seamen:** [Revenue and Taxation Code Section 17014](#) allows a merchant seaman who is in California only as a result of California being a port-of-call and who maintains no other contact or connections with California to be a nonresident.

A merchant seaman who maintains close connections with California (such as a home, spouse, and children in California) remains a resident while at sea.

- **Railroad Employees and Truck Drivers:** The wages of railroad employees or truck drivers whose regularly assigned duties are performed in two or more states are sourced to their state of residence.

Purpose

Knowledge of these income sources will allow Franchise Tax Board (FTB) staff to assist taxpayers in establishing residency and filing requirements in addition to locating asset information.

Responsibility

FTB staff are responsible to educate taxpayer on the filing requirements for airline employees, merchant seaman, railroad employees, and truck drivers.

Action

FTB staff will advise taxpayers if their wages earned as an airline employee, merchant seaman, railroad employee, or truck driver is taxable in the state of California.

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.2.2 Indian Reservations And Reservation Income

Background

Native Americans who meet certain requirements are exempt from California income taxes. For income to be exempt from California income tax, an individual must meet all of the following requirements:

- Be a member of an Indian tribe
- Live in Indian country (including reservations, dependent Indian communities, and Indian trust allotments)
- The income must be earned from the same Indian country source where the individual lives and is a tribal member

NOTE: If an individual lives outside of the Indian country but within California they are subject to California income tax, even if the income was earned on the Indian country.

Purpose

Franchise Tax Board (FTB) will not assess tax on Native Americans working and living within Indian country.

Responsibility

FTB staff are responsible to educate taxpayers if they qualify as exempt from California income tax.

Action

FTB staff should request documentation to substantiate a taxpayer's claim they are exempt from California income tax based on living or working on a reservation.

Reference

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[FTB Pub 674 Frequently Asked Questions About the Income Taxation of Native Americans](#)

NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.2.3 U.S. Government Official

Background

The following individuals and their spouses, who are domiciled in California, remain California residents while they hold the following position(s):

- An elected official of the federal government
- An employee of the staff of a member of congress
- A presidential appointee in the executive branch of the federal government

Purpose

Knowledge of these income sources will allow Franchise Tax Board (FTB) staff to assist taxpayers in resolving their accounts and locate asset information.

Responsibility

FTB staff are responsible for educating taxpayers on the filing requirements for U.S. Government Officials and locating asset information.

Action

FTB staff should be knowledgeable of wages earned by U.S. Government Officials to locate asset information.

Reference

[Revenue and Taxation Code Section 17014](#)

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NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.3 Federal Information Sources

5.2.3.1 Government Employees (State And Federal)

Background

Federal and state employers often require requests for taxpayer information or employment verification to be submitted following their guidelines. This may require special handling when requesting taxpayer information or verifying employment.

Purpose

Franchise Tax Board (FTB) staff may gain contact and employment verification information from locating a taxpayer's government employer.

Responsibility

FTB staff will recognize special procedures for governmental employers and follow approved [disclosure guidelines](#) when contacting them.

Action

A Demand to Furnish Information ((****)) request may be required to obtain information from the following government employers.

United State (U.S.) Post Office

- The U.S. Postal Service has a toll-free number available for verbal verification of employment. The number is 800-276-9850 or (651) 406-3600.
- In the event the information obtained from the toll-free number is not sufficient, the employer's local human resources office will need to be contacted for additional information. This includes such items as past verification of employment, income, or health insurance coverage.
- Employment verification requests are processed at the Minneapolis Accounting Service Center.
- Earning Withholding Orders for Taxes (EWOT) need to be mailed certified to:

MPLS Accounting Service Center
2825 Lone Oak PKWY
Saint Paul, MN 55121-9611

California State Controller

- The State Controller's Office consists of the chief accounting and disbursing officer responsible for all funds due to California and disbursed from the California State Treasury.

- The information available from the Controllers office is:
 - Past and present state employee payroll
 - Withholding (W-2's) of state employees
 - Gasoline tax refunds, inheritance tax, gift tax and tax-deeded land
 - Offsets against other state departments

State Teacher’s Retirement System

- The State Teacher’s Retirement System covers retirement benefits for all teachers and certain other professional personnel in the public schools of California from pre-kindergarten through community college. The exception is a small group of teachers who have elected to retain coverage by the San Francisco City and County Employee's Retirement system.

Public Employees Retirement System (PERS)

- This agency has a roster of retired state and contracting public agency employees including school district personnel and administrators.

State Personnel Board

- Information available consists of employment verification of past and present state employees.

Defense Finance and Accounting Services (DFAS)

- Information for federal employees:
 - Payroll (for active employees)-(614) 693-6549 or (614) 693-6598
 - Personnel (614) 693-6679
 - Retired military (614) 692-4165

Additional state and federal agencies can be located on the Telephone Contact List and the Federal Contact List.

Reference

State Controller’s Office

California State Teachers' Retirement System (CALSTRS)

Defense Finance and Accounting Services (DFAS)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.3.2 Military Personnel – Active Duty

Background

There is a central personnel center for each branch of the Armed Forces. By submitting an inquiry letter to the correct service locator, Franchise Tax Board (FTB) staff may obtain the exact military address of a taxpayer. Once the taxpayer's contact information has been obtained FTB staff can:

- Contact the taxpayer directly.
- Contact the Commanding Officer of the Military Command where the taxpayer is stationed to forward any information necessary.

NOTE: The Military Contact List can be used to locate information for each branch of the Armed Forces.

Purpose

The Military Personnel – Active Duty contact list is used as an information source to ensure FTB staff has the ability to locate and contact the taxpayer (should they be active in the military) for resolution of their liability.

Responsibility

FTB staff are responsible for utilizing the Military Contact List when it has been identified the taxpayer is employed by the armed forces. FTB staff should contact the taxpayer or their Commanding Officer by telephone or correspondence.

Action

Refer to the Military Contact List to locate and contact the taxpayer or Commanding Officer by telephone or correspondence. A Demand to Furnish Information ((****)) may need to be mailed to receive information.

Military Combat Zone - Pursuant to [Revenue and Taxation Code Section 18571](#), collection action will be stayed on accounts of taxpayers serving in a combat zone. FTB will stop collection action on any account where the taxpayer, the taxpayer's spouse or representative contacts FTB regarding an Order To Withhold for Taxes, Earnings Withholding Order for Taxes, or other collection notice and notifies FTB that the taxpayer is serving in the combat zone.

If information is received a taxpayer is in a combat zone or a qualified hazardous duty area (QHDA) collection activity it to be suspended until they are redeployed. ((****))

Reference

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.3.3 Incarcerated Taxpayers

Background

Collection actions against incarcerated taxpayers are to be suspended until their release unless they have the ability to pay their outstanding balance. Franchise Tax Board (FTB) staff has the ability to contact the Federal Bureau of Prisons, [California Department of Corrections](#), and some [California county](#) jails to verify a taxpayer has been incarcerated.

Purpose

Locating incarcerated taxpayers allows FTB staff to determine the location of the taxpayer, date of incarceration, and the pending release date so collection action(s) can resume at that time.

Responsibility

If it has been identified a taxpayer is incarcerated, FTB staff are responsible for determining where the taxpayer is located and when collection action(s) can resume.

Action

FTB staff will contact the following in regards to incarceration information:

- Federal Bureau of Prisons
 - Determines the whereabouts of a federal prisoner. Information to be provided to the bureau to locate the taxpayer:
 - The taxpayer's name
 - Social security number
 - Date of birth
 - Request the identification number of the prisoner
 - Send a demand for information, ((****)), to the records department of the prison. Include the prisoner's identification number and request the pending release date.
- [California Department of Corrections](#)
 - The Department of Corrections is responsible for the operation of the state's prisons, conservation camps, community services and parole programs. This department maintains a record of all persons incarcerated in California during the past 30 years.
 - A Demand to Furnish Information ((****)) may be necessary to obtain information.
 - For inmate information FTB staff may call (916) 445-6713 to find information on:

- Name
 - Inmate number
 - County
 - Term of incarceration
 - Description of inmate
 - Date of birth
- California County Jails
 - County jails have records of all inmates held in the county jails.
 - [Los Angeles County Jail](#) and [San Diego County Jail](#) allow access to inmate information through the Internet.
 - Not all counties make their inmate information readily available and a Demand to Furnish Information ((***)*) may be necessary to obtain information.

Reference

[California County Websites](#)

[Federal Bureau of Prisons](#)

[California Department of Corrections](#)

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NOTE: ((***)*) = Indicates confidential and/or proprietary information.

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5.2.4 Local Government Information Sources

5.2.4.1 County Assessor

Background

For property tax purposes, within an assessor's jurisdiction, the county assessor is responsible for determining the assessed value of all taxable real and personal property located within their respective county. Under the California Constitution and the Revenue and Taxation Code, the Assessor has four primary duties:

- Locate all taxable property within the respective county
- Identify the owner of all taxable property
- Establish the assessed value of all taxable property in accordance with the law
- Publish both annual and supplemental assessment information

NOTE: The county assessor does not establish tax rates, issue tax bills, nor do they collect or refund taxes.

The types of properties assessed are:

- Real property
- Business personal property
- Marine and aircraft
- Commercial and industrial property

Below are the types of information available to Franchise Tax Board (FTB) staff:

- Name and address of owner (indexed by name or address)
- Nature of property
- Value and location of property (real and personal)

Purpose

Access to county assessor information ensures that liens are filed in the county in which property is located and aids in locating potential assets for possible seizure.

Responsibility

It is the responsibility of FTB staff to identify when contacting the county assessor's office is applicable. (Example: A homeowners' exemption flag exists and additional assets are unattainable.)

Action

FTB staff will locate the homeowner's exemption information ((****)). A Demand to Furnish Information ((****)) request may be required to obtain information. [Revenue and Taxation Code Section 408.2\(c\)](#) of the Property Taxes Law Guide states, “The assessor shall disclose information, furnish abstracts or permit access to all records in their office to employees of the Franchise Tax Board for tax administration purposes only.”

Reference

[Revenue and Taxation Code Section 408.2\(c\)](#)

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NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.4.2 County Clerk County Recorder

Background

The county clerk/recorder's office facilitates application and license for marriage, performs marriage ceremonies, files notary public oaths of office, processes U.S. passport applications, fictitious business names, and other items as mandated by law or ordinance. They also record, as mandated by law, all recordable documents in connection with ownership and titling of properties and other negotiated items within the county. Additionally, they provide the recording, storage, and certification of all documents of births, deaths, and marriages occurring within the county and other public records and maintain all records of similar nature.

Purpose

The county clerk/recorder serves as custodian of public records and recorder of real property documents for the respective county and other public documents. The county clerk/recorder provides Franchise Tax Board (FTB) staff with an information source to locate assets belonging to the taxpayer.

Responsibility

FTB staff should contact the county clerk/recorder when information on a taxpayer's real or personal property exists for the respective county and the asset information cannot be obtained through scoping and [skip tracing](#).

Action

County records contain a variety of information regarding real and personal property transactions, ((***)

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Reference

[California County Websites](#)

[California County Recorder Clerks](#)

NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.4.3 County Tax Collector

Background

The County Tax Collector processes tax billings and collections for jurisdictions within their county. These taxes include:

- Secured real estate taxes
- Supplemental taxes
- Unsecured taxes (personal property taxes not secured by real estate)
- Prior year secured and unsecured taxes

The County Tax Collector also administers payment plans provided by code and the state's tax postponement and assistance programs for seniors, blind, and disabled persons. In addition, the office conducts public auction tax sales, including intergovernmental tax sales. The unit also bills and collects transient occupancy taxes and processes parcel map requests.

Purpose

Access to County Tax Collector information allows Franchise Tax Board (FTB) staff to obtain information ranging from verifying expenses to acquiring asset information including:

- Current year tax information
- Collection of secured and supplemental property taxes
- Collection of unsecured taxes
- Conducts defaulted property tax sales
- Issue business licenses for businesses in the unincorporated areas of the county

Responsibility

FTB staff should contact the County Tax Collector ((***)

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Action

FTB staff should contact the [County Tax Collector](#) if one or more of the above conditions are met. A Demand to Furnish Information ((***) request may be required to obtain any information.

Reference

[California County Websites](#)

[LexisNexis](#)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.5 State Information Sources

5.2.5.1 State Agency Information

Background

Many federal and state agencies are able to provide information to Franchise Tax Board (FTB) under [Civil Code Section 1798.24 \(d\)](#). State agency information sources are provided to FTB staff to aid in the administration and collection of taxes.

Purpose

State agency information sources provide information critical to locating taxpayer and/or their assets including, but not limited to:

- License(s) held by the taxpayer
 - License number
 - Name and address of owner
 - Type of license
 - School attended (if applicable)
 - Date license application filed and the duration it is valid
- Employment verification and location
 - Payroll
 - Withholding (W-2's) of state employees
 - Offsets against other state departments
- Association(s) or unions the taxpayer may belong to
- School directories (teachers and educators)
- Farmer/farming information
- Possible Workers Compensation claims (Department of Industrial Relations)

Responsibility

FTB staff shall utilize state agency information sources during [skip tracing](#) to expedite the location of the taxpayer and/or their assets.

Action

The Telephone Contact List may be accessed to obtain telephone numbers and address information from the respective agencies and departments. Secondly, A Demand to Furnish Information ((***) can be used to discover taxpayer information and may be required by some agencies. Information may be obtained directly from the agencies websites listed below:

- [Department of Alcoholic Beverage Control](#)
- [Department of Veterans Affairs](#)

- [Public Utilities Commission \(PUC\)](#)
- [Department of Education](#)
- [Department of Food and Agriculture](#)
- [Department of Industrial Relations](#)

Reference

[Civil Code Section 1798.24 \(d\)](#)
[Department of Alcoholic Beverage Control](#)
[Department of Veterans Affairs](#)
[Public Utilities Commission](#)
[Department of Education](#)
[Department of Food and Agriculture](#)
[Department of Industrial Relations](#)
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NOTE: ((***) = Indicates confidential and/or proprietary information.

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The EDD Base Wage File will provide employment and employer information, including wages, withholding and employer contact information. This can be accessed from anywhere in the Taxpayer Information (TI) System ((***)). This information is updated weekly and will be retained for a four-year period. ((***)). The following can be obtained:

- Amount of wages paid per quarter
- Name, address, and telephone number of employer
- Listing of all employees per quarter
- Amount paid to each employee per quarter

If a taxpayer has filed an unemployment claim, this information is also available through the Single Client Data Base ((***)). ((***)). Information on the file will be updated quarterly by the amount of gross earnings two quarters behind the current quarter. ((***)

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Reference

[Employment Development Department \(EDD\)](#)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.5.3 Board Of Equalization (BOE) And Secretary Of State (SOS)

Background

In California, all taxable sales are to be reported quarterly or monthly to the State Board of Equalization (BOE). These reports include data about taxable and non-taxable sales by their business type. Currently the tax programs administered by the BOE are concentrated in four general areas:

- Sales and use taxes
- Property taxes
- Special taxes
- The tax appellate program

((***)

The SOS file is an online system that maintains database files for corporations that are either incorporated or qualified to do business in California. The file allows authorized FTB employees to view information maintained on SOS and updates information as soon as it is entered.

Purpose

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Responsibility

During the process of scoping an account and [skip tracing](#) FTB staff must recognize when account information suggests the taxpayer is self-employed and initiate a taxpayer search accordingly.

Action

During skip tracing some FTB staff may access the sales report activity files in BOE to obtain information on the taxpayer and their assets. ((****))

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Reference

[Board of Equalization \(BOE\)](#)

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NOTE: ((****)) = Indicates confidential and/or proprietary information.

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5.2.5.4 Occupational Licensing

Background

Skip tracing may include the need to identify an occupational license held by a taxpayer. Occupational license information can provide addresses, telephone numbers, type of business, possible payors, and additional contacts to aid in gaining compliance.

Purpose

Franchise Tax Board (FTB) staff may gain contact information, discover type(s) of business, and determine the status of a license by locating a taxpayer's occupational license.

Responsibility

FTB staff are responsible for identifying if a taxpayer holds an occupational license. FTB staff will also follow [disclosure guidelines](#) while skip tracing for occupation license information.

Action

((****)) The following license information is available:

- [Accountants](#)
- [Acupuncturists](#)
- [Alcohol and Beverage Control](#)
- [Architects](#)
- [Attorneys](#)
- [Auto Repair Dealers](#)
- [Barbers](#)
- [California Department of Housing and Community Development](#)
- [Chiropractors](#)
- [Contractors](#)
- [Cosmetologists](#)
- [Court Reporters](#)
- [Dental Assistants and Hygienists](#)
- Dentists
 - [ADA Dentist Search](#)
 - [CA Dental Board](#)
 - [Dentistdirectory.com](#)
- Doctors
 - [AMA Online Doctor Finder](#)
 - [CA Medical Board \(Doctor's search\)](#)

- ((***)
- [Electronic and Appliance Repair Dealers](#)
- [Engineers](#)
- [Financial Advisors](#)
- [Funeral Directors](#)
- [Geologists](#)
- [Home Furnishings Licensees](#)
- [Horse Racing Board, California](#)
- [Insurance Agents and Brokers](#)
- [Midwives](#)
- [Nurses](#)
- [Occupational Therapists](#)
- [Optometrists](#)
- [Osteopathic Medical Board](#)
- [Pest Control and Exterminators](#)
- [Pharmacists](#)
- [Podiatrists](#)
- [Psychologists](#)
- [Real Estate Agents and Brokers](#)
- [Real Estate Appraisers](#)
- [Tax Preparer](#)
- [California Commission on Teacher Counseling \(CCT\)](#)
- [Veterinarians](#)
- [Vocational Nurses](#)

A Demand to Furnish Information ((***) may be necessary to obtain information from certain organizations.

Reference

[Department of Consumer Affairs](#)
[Professional and Business License Handbook website](#)

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NOTE: ((***) = Indicates confidential and/or proprietary information.

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5.2.6 Private Information Sources

5.2.6.1 Entertainment Guilds

Background

Occasionally during skip tracing you may have a taxpayer who is a member of an entertainment guild. An entertainment guild usually consist of taxpayers who works in the entertainment industry (e.g., actors, musicians, producers, etc.) These guilds are good sources to locate contact and asset information to aid in gaining compliance.

Purpose

Franchise Tax Board (FTB) staff may gain contact, employment, and residual verification information by locating a taxpayer's entertainment guild.

Responsibility

FTB staff are responsible for identifying a taxpayer's entertainment guild and obtaining employment and contact information.

NOTE: FTB staff will follow approved [disclosure guidelines](#) while skip tracing and contacting entertainment guilds.

Action

A Demand to Furnish Information ((****)) request may be required to obtain information from the following entertainment guilds.

- Producers Guild Of America Inc.
 - This group consists of members, nearly all residing in Los Angeles County.
 - Refer to Telephone Contact List for Producers Guild of America Inc address and telephone number.
- Director's Guild of America Inc.
 - This organization represents members worldwide and provides various services, including the administration of a pension plan and insurance program.
 - Refer to Telephone Contact list for the Director's Guild of America Inc.
- Motion Picture Personal Video Tape Editors Guild
 - This organization consists primarily of California members.
- Screen Actors Guild Inc. (SAG)

- SAG is a union that represents performers employed by the movie and Television industries.
- SAG also acts as a clearing agent for receipt of funds due to performers from reruns of movie or television series, known as "residual payments" in the trade. Contact the Screen Actors Guild for residual verification; these residuals can be levied through issuance of an Order to Withhold (OTW).
- There is a Screen Actors Guild-Producers Pension and Welfare Fund that may be levied.
- SAG Federal Credit Union may be levied.

- Writers Guild Of America
 - The Writers Guild of America represents members in the Western United States, with the majority residing in California. There is also a Writers Guild Foundation and a Writers Guild Industry Trust Fund.
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- Motion Picture Industry (Payroll information)

Reference

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NOTE: ((****)) = Indicates confidential and/or proprietary information.

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