

Date	Notice	Amount	Tax Year	Payment by TP	Notes
4/15/06			2005	\$8,253.00	
7/17/06			2005	\$501.66	
4/15/07			2006	\$6,471.00	
8/6/07			2006	\$670.04	
9/4/07			2007	\$1,000.00	
9/4/07			2006	\$29.09	
9/4/07			2006	\$0.92	
1/15/08			2007	\$1,000.00	
4/15/08			2008	\$1,500.00	
4/15/08			2007	\$3,516.00	Ts remitted payment with their 2007 return
5/29/08			2008	\$1,235.00	
8/6/08	Return Information Notice	\$792.00			
8/15/08			2008	\$1,000.00	
10/15/08			2007	\$865.00	T made two payments on this date \$800.81 and \$64.19
11 ? 2008	Refund	\$64.29			
12/15/08					Ts filed an amended 2006 return
03 ? 2009	Refund	\$1,254.11			Result of transfer from various amounts from 2005, 2006, and 2007
4/1/09	Account Reconciliation letter	\$0.00	2007		As of the date of the FTB letter, balance is 0.00
5/16/09	Refund	\$1,735.00	2008		Result of transfer of various amounts between 2008 and 2009
12/15/11			2011	\$2,500.00	These payments are not at issue
2/22/12	NPA issued	\$20,312.00	2007		
2/22/12	NPA issued	\$18,446.00	2008		
3/17/12			2008		Ts filed amended 2008 return
4/15/12			2011	\$3,604.00	These payments are not at issue
11/15/12			2012	\$3,500.00	These payments are not at issue
4/15/13			2012	\$9,791.00	These payments are not at issue
5/23/13			2012	\$38.30	These payments are not at issue
12/12/13			2013	\$5,000.00	These payments are not at issue
2/7/14	NOA issued	\$25,157.88	2007		
2/7/14	NOA issued	\$22,054.34	2008		
2/28/14	Reconciliation letter	\$0.00	2007		As of the date of the FTB letter, balance is 0.00
2/28/14	Reconciliation letter	\$0.00	2008		As of the date of the FTB letter, balance is 0.00
4/7/14	Notice of Income Tax Due	\$22,152.69	2008		
6/18/14	Notice of Income Tax Due	\$22,256.71	2008		
6/18/14	Notice of Income Tax Due	\$25,398.86	2007		
7/15/14			2007	\$9,055.00	
8/15/14			2007	\$16,473.59	
8/15/14			2008	\$22,368.30	
10/27/14	Notice from FTB	\$0.00	2007 and 2008		As of August 15, 2014
Date	Notice	Amount	Tax Year	Payment by TP	Notes

### STATE BOARD OF EQUALIZATION



Appeal Name: Irvin & Peggy Himmelberg

Case ID: 866627 ITEM # B3

Date: 4/26/16 Exhibit No: 4.3

TP FTB DEPT Member Harkey Exhibit

**Himmelberg****3-2-16 FTB Response to Board Proceedings****Question #1**

10/15/08			2007	\$865.00	Taxpayer Payment
11/8/08	Refund	\$64.29	2007		Refund - overpayment per FTB
12/15/08		\$3,015.00	2006		Refund request- Taxpayer Amended Return
		-\$1,175.00	2006		FTB Adjustment (-)
		\$5,872.00	2006		FTB Adjustment (+)
4/15/07	Refund	\$7,712.00	2007		FTB Refund to TP
2/1/09	Refund	\$1,234.11	2008-09		FTB Refund to TP

**When Board Proceedings asked why the FTB had refunded \$7,712 to taxpayer for 2007 FTB responded they did not know as the 2007 records were destroyed per regulation for records retention.**