

From: Mama M. Skaar, M.D.

50 So. San Mateo Drive, Suite 280
San Mateo, CA 94401

Questions? Call: 650-342-5667

Fax: 650-342-7590

To: Melinda

Company:

Fax number: 1-323-478-1802

Date: 3/21/11 Time: 1:15 am Pages: (including this one) 5

Message: I'm sending -

- 1) copy of a letter to the California Franchise Tax Board dated 10/18/10.
- 2) a copy of a voided check sent with the letter
- 3) proof of certified mail sending the letter & voided check.
- 4) the new check issued by the State of California negating what was done above...

MJS

This FAX is intended for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential or exempt from disclosure under applicable law. If you are not the intended recipient, any use, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original FAX to us at the above stated address by U.S. mail. Thank you.

TAXPAYER EXHIBIT

B9

March 22, 2011

Marna M. Skaar

520443

STATE BOARD OF EQUALIZATION



Appeal Name: MARNA M. SKAAR

Case ID: 520443 ITEM #: B9

Date: MARCH 22, 2011 Exhibit No: _____

TP **FTB** **DEPT** _____

Marna M. Skaar

October 18, 2010

California Franchise Tax Board
PO Box 942840
Sacramento, CA 94240

RE: Re-allocation of Tax Payments from 2009 to 2007

Dear Franchise Tax Board Representative:

Enclosed is "voided" FTB check #28-754175 in the amount of \$8,738.35. These estimated tax payments were credited to Tax Year 2009. During 2009, when I tried to transfer this amount to estimated taxes for 2007, the FTB would not release the funds until after FTB processed my 2009 tax return. Once my 2009 return was processed, the FTB failed to re-allocate the funds for estimated tax payments for 2007. I want to re-allocate these funds to address a current FTB tax dispute.

Consequently, I request that you credit the enclosed excess funds of \$8,738.35 from my 2009 tax account (see voided check) to my 2007 estimated tax account. Please ensure that the funds are credited using the 2009 payment date rather than the current date.

Thank you for your assistance on this matter.

Sincerely,



Marna M. Skaar

Enclosure: Voided FTB check #28-754175 for \$8,738.35.



STATE OF CALIFORNIA 28-754175

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. FUND NAME
0027 TAX REFUND ACCOUNT

TAX YEAR

MO-DAY-YR

2009 1730

09, 17, 2010

90-1342/1211

28754175

TO:

754175
MARNA M SKAAR



John Chiang
JOHN CHIANG
CALIFORNIA STATE CONTROLLER



FORM 003 (12-07) CONTINUOUS VENDOR

⑆121113423⑆ 287541756⑈

DETACH ON DOTTED LINE
KEEP THIS PORTION FOR YOUR RECORDS

28-754175



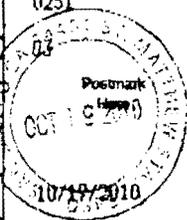
STATE OF CALIFORNIA
FRANCHISE TAX BOARD P. O. BOX 942840
SACRAMENTO, CA 94240-0040

STATE INCOME TAX REFUND

You can help California reduce costs in the future by e-filing your taxes and having your refund sent via direct deposit to your bank account. If you have any questions regarding e-file, you can log onto the Franchise Tax Board website at www.ftb.ca.gov.

SENDER: COMPLETE THIS SECTION	ADDRESSEE: COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front, if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> <i>Pete Dosh</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Peter Dosh C. Date of Delivery 10/19/2010</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If YES, enter delivery address below:</p>
<p>1. Article Addressed to: California Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240</p>	<p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Transfer from service label)</p>	<p>7009 3410 0001 2970 1493</p>
<p>PS Form 3811, February 2004 Domestic Return Receipt 10250-02-00 (540)</p>	

EAT 062 0000 078 000 7007

U.S. Postal Service	
CERTIFIED MAIL RECEIPT	
(Domestic Mail Only, No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$ 10.44 (25)
Certified Fee	\$ 2.80
Return Receipt Fee (Endorsement Required)	\$ 2.30
Restricted Delivery Fee (Endorsement Required)	\$ 0.00
Total Postage & Fees	\$ 15.54
<p>Postmark </p>	
<p>Send to: California Franchise Tax Board</p> <p>Street, Apt. No., or PO Box No.: P.O. Box 942840</p> <p>City, State, Zip+4: Sacramento, CA 94240</p>	
<p>PS Form 3811, August 2002 See H-55 for instructions</p>	

THE BACK OF THIS DOCUMENT CONTAINS AN ANTI-FORGE WATERMARK. VIEW AT AN ANGLE.



STATE OF CALIFORNIA

WARRANT NUMBER

20-015390

THE TREASURER OF THE STATE WILL PAY OUT OF THE

FUND NO.

FUND NAME

0027 TAX REFUND ACCOUNT

IDENTIFICATION NO.

TAX YEAR

MO. DAY YR.

2007 1730

11 19 2010

STATE INCOME
TAX REFUND

90-1342/1211

20015390

TO:

015390
MARNA H SKAAR



John Chiang
JOHN CHIANG
CALIFORNIA STATE CONTROLLER

⑆121113423⑆ 200153907⑈

Check in my possession which has not been cashed.

I had asked the California Franchise Tax Board to credit \$8,738.35 (the amount of the check I voided and returned to them) to my 2007 estimated tax account. Instead, they issued a new check (#20-015390) to me in the smaller amount of \$8,729.17. I have held the check for \$8,729.17 in my possession and have not cashed it.

Marna Skaar