

STATE BOARD OF EQUALIZATION



Appeal Name: Diane Green

Case ID: 539627 ITEM #. B2

Date: 8/21/12 Exhibit No: 8.2

TP FTB DEPT PUBLIC COMMENT

Exhibit
B.2

 **IRS** Department of the Treasury
Internal Revenue Service
PO BOX 621501
ATLANTA GA 30362-1501

In reply refer to: 0741339746
Dec. 09, 2011 LTR 105C E0

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BODC: SB

DIANE GREEN



TAXPAYER EXHIBIT

B2

August 21, 2012

Diane Green

539627



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CERTIFIED MAIL

Taxpayer Identification Number: 
Kind of Tax: Individual
Amount of Claim : \$ 57.00

Date of Claim(s) Received: Sep. 19, 2011
Tax Period : Dec. 31, 2004

WE COULDN'T ALLOW YOUR CLAIM

Dear Taxpayer:

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

You filed your claim for credit or refund more than 3 years after the tax return due date. A claim must be filed within 3 years from the time the return was filed. In addition, the amount of tax that may be credited or refunded is limited to the tax paid during the three years immediately preceding the filing of the claim (plus the period of any extension of time to file the tax return). Withheld tax and estimated tax payments are deemed to be paid on the last day prescribed (i.e., April 15) for filing your tax return. The excess of any amount allowable for the earned income credit over the actual income tax is treated in a similar manner to these prepaid credits.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely

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1. State that you want to appeal.
2. List the disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your appeal request to the address shown on this letter.

To prepare a formal protest, do the following:

1. Prepare a written statement that you want to appeal the disallowance to the Appeals Office.
2. Provide your name, address, taxpayer identification number, a daytime telephone number, and a copy of this letter. Show the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Include a detailed statement of facts with names, amounts, locations, etc. to support your reasons for disputing the disallowance.
4. If you know the particular law or authority that supports your position, you should inform us of that law or authority. Please include a legal citation to assist in the appeals process that supports your claim, if applicable.
5. Sign the statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he/she must sign the statement and include it with the appeal.
6. Mail your written formal protest to the address shown on this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

Signature

Date

Spouse's Signature, if a Joint Return

Date

STATEMENT BY ATTORNEY, ENROLLED AGENT OR CERTIFIED PUBLIC ACCOUNTANT

"Under penalty of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge

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[REDACTED]



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Sincerely yours,

A handwritten signature in black ink, appearing to read "Jon Schwartz". The signature is written in a cursive, somewhat stylized font.

Jon Schwartz
Field Dir., Accounts Management

Enclosure(s):
Publication I

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DIANE GREEN


- filed, extended return
- 2 years after you paid the tax

In addition, the amount of any credit or refund for a claim filed within three years of the tax return is limited to amounts paid within the three years before filing the claim plus the period of any extension of time granted for filing the tax return. Similarly, the amount of a claim filed within the two-year period is limited to the amount paid within the two years before filing the claim. The Appeals Office cannot change the amount of time the law allows you to file a claim for refund or credit.

If you decide to appeal our decision, you should provide us with an explanation of why you consider your claim was filed on time; for example, you had an extension of time to file your original tax return. We will consider your explanation before forwarding your request to the Appeals Office.

Note: reasonable cause or similar explanations that may provide an excuse for relief from a penalty for the late filing of a tax return cannot change the time limitations for filing a claim set by law. Exceptions that can extend the time to file a claim for refund include; service in a combat zone, a claim involving an item with a filing period in excess of the general three-year period, or financial disability. Financial disability is defined as the inability to manage financial affairs due to a medically determined physical or mental impairment which can be expected to result in death, or which has lasted (or can be expected to last) continuously for at least twelve months. Please review Publication 556, Examination of Returns, Appeals Rights, and Claims for Refund, for additional details regarding these exceptions.

You have the right to appeal our decision to disallow your claim. You may represent yourself before Appeals. You may have an attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we do not hear from you within 30 days from the date of this letter, we will process your case without further action.

You may request a small dollar case appeal for a disallowed claim that is not more than \$25,000 or prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal for a claim, do the following:

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the protest and accompanying documents are true and correct."

Signature of Representative

Enrollment Number

Date

If you do not agree with our decision, you may file suit to recover tax, penalties, or other amounts, with the United States District Court having jurisdiction or with the United States Claims Court. These courts are part of the judiciary branch of the federal government and have no connection with the Internal Revenue Service.

The law permits you to do this within 2 years from the date of this letter. If you decide to appeal our decision first, the 2-year period still begins from the date of this letter. However, if you signed an agreement that waived your right to the notice of disallowance (Form 2297), the period for filing suit begins on the date you filed the waiver.

If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

HOW TO CONTACT US

If you have any questions, please call us toll free at 1-800-829-8374.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____