



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70  
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Fourth District, Orange County

BETTY T. YEE  
State Controller

DAVID J. GAU  
Executive Director

June 13, 2016

Anonymous Taxpayer  
San Francisco Bay Area

Dear Anonymous:

Thank you for your written participation in the Board of Equalization's (BOE's) May 24, 2016 Business Taxpayers' Bill of Rights Hearings held in Sacramento. I appreciate you taking the time to share your views regarding collection recovery fees, and also expressing your concerns with payments not being applied as requested.

It is the policy of the BOE to always apply funds as directed by tax and fee payers at the time of payment. If you indicated on your check or other payment method which liability period to apply your payment to, your instructions should have been followed. If you ever experience your payments being applied contrary to your directions, please contact your local office immediately. If the local office does not correct the situation, please contact my office for assistance.

Collection Recovery Fees (CRFs) were enacted by Senate Bill 858 (statutes of 2010). The CRF is intended to compel payment of the liability prior to fee assessment, or, in the case of past due liabilities, cover costs incurred by the BOE in obtaining payment. CRFs can be avoided by paying the liability in full, or entering into a payment agreement within 90 days of the due date. You can apply for a payment agreement online at [www.boe.ca.gov/electsrv/esrvcont.htm#Payment\\_Plan](http://www.boe.ca.gov/electsrv/esrvcont.htm#Payment_Plan). The BOE can waive the CRF upon your written request if the failure to pay the liability was due to reasonable cause or circumstances beyond your control.

Thank you again for sharing your ideas and concerns as part of the annual hearing process. If you have any further questions about this matter, please do not hesitate to contact me at 1-916-324-2798. You may also contact Mr. Irving Buford IV at 1-916-445-8321.

Sincerely,

Todd C. Gilman, Chief  
Taxpayers' Rights and  
Equal Employment Opportunity Division

TCG: ib

anonymousresponse061316.docx

cc: Honorable Fiona Ma, CPA, Chairwoman  
Honorable Diane L. Harkey, Vice Chair  
Honorable George Runner, First District  
Honorable Jerome E. Horton, Third District  
Honorable Betty T. Yee, State Controller  
Ms. Yvette Stowers, Deputy State Controller  
Ms. Genevieve Jopanda, Member's Office, Second District  
Mr. Russell Lowery, Member's Office, Fourth District  
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Ms. Michele Brown, Member's Office, First District  
Mr. Brian Wiggins, Member's Office, First District  
Ms. Kari Hammond, Member's Office, Third District  
Mr. David Gau, Executive Director (MIC 73)  
Mr. Randy Ferris, Chief Counsel (MIC 83)  
Ms. Susanne Buehler, Deputy Director, Business Tax and Fee Department (MIC 43)  
Ms. Joann Richmond, Chief, Board Proceedings Division (MIC 80)  
Mr. Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division (MIC 82)  
Mr. Richard Parrott, Chief, Special Taxes Policy & Compliance Division (MIC 57)  
Mr. Kevin Hanks, Chief, Headquarters Operations Division (MIC 49)  
Mr. Wayne Mashihara, Chief, Field Operations Division (MIC 47)  
Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office (MIC 70)  
Ms. Lauren Simpson, Technical Advisor to the Advocate (MIC 70)  
Mr. Irving J. Buford IV, Taxpayers' Rights Advocate Office (MIC 70)