



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
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Telephone (916) 845-4300 Fax (916) 845-6614

FJ3

November 9, 2004

James [REDACTED]
[REDACTED]
Dos Palos CA 936 [REDACTED]



Freedom Law School

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Dear Mr. Rob [REDACTED]

I am writing in response to my telephone conversation on October 27, 2004, with your representative, Peymon Mottahedeh, regarding your 1998 and 2001 tax years.

Mr. Mottahedeh provided a copy of your letter dated May 9, 2000 and a photocopy of the return receipt verifying we received your protest. Based on this information, I placed your 1998 tax year in protest status. A member of our Protest Section will contact you to make arrangements for the hearing within 30 days from the date of this letter.

In addition, because a timely protest was filed and collection action proceeded, I authorized a refund of \$4,295.82. The amount collected from the *Order to Withhold Personal Income Tax*, dated September 10, 2004, was sent to [REDACTED] Bank for the 1998 tax year.

The action that occurred against your 2001 tax year was appropriate. Notices were sent to you advising you we did not receive your 2001 state income tax return. When we made an error in our calculation of the tax we corrected our figures and sent you a *Notice of Correction* on September 18, 2001. When we did not receive a response the proposed assessment became final and collection action proceeded. Ultimately the *Order to Withhold Personal Income Tax* was issued on September 10, 2004 to your bank and we received payment in full to close the 2001 tax year. You may file a claim for refund by filing the 2001 state income tax return or providing information explaining why you do not have a filing requirement.

I hope this information is helpful.

Sincerely,

Margarita Esquivido

Margarita Esquivido
Taxpayer Advocate Bureau