



Taxpayer Advocate Assistance Request

Section 1 – Taxpayer Information (See pages 2 and 3 for FTB 914 Filing Requirements and Instructions for completing this form.)

1a. Your name or business entity name as shown on tax return		1b. Taxpayer identifying number (SSN, FTBID, FEIN, Corp. Number)	
2a. Spouse's/RDP's name as shown on tax return (if applicable)		2b. Spouse's/RDP's taxpayer identifying number (SSN, FTBID)	
3a. Your current street address or business entity mailing address (number, street, and apt. number)			
3b. City		3c. State (or foreign country)	3d. ZIP code
4. Fax number (if applicable)	5. Email address		
6. Tax form(s) (540, 540NR, 100, 565, 568, etc.)		7. Tax period(s)	
8. Person to contact		9a. Daytime phone number	9b. <input type="checkbox"/> Mark here if you consent to have confidential information about your tax issue left on your answering machine or voice message at this number.
10. Best time to call		<input type="checkbox"/> Mark if cell phone	
11. Indicate the special communication needs you require			
<input type="checkbox"/> TTY/TDD Line <input type="checkbox"/> Interpreter (specify language other than English, including sign language) _____ <input type="checkbox"/> Other (specify) _____			
12a. Describe the tax issue you are experiencing and any difficulties it may be creating (If more space is needed, attach additional sheets.)			
12b. Describe the relief/assistance you request (If more space is needed, attach additional sheets.)			

Executive and Advocate Services employees or other Franchise Tax Board employees may contact third parties in order to respond to this request. I understand that I may not receive further notice about these contacts. (Revenue and Taxation Code (R&TC) Section 19504.7)

13a. Signature of taxpayer or business entity designee, and title, if applicable		13b. Date signed	
14a. Signature of spouse/RDP		14b. Date signed	

Section 2 – Representative Information (Attach FTB 3520, Power of Attorney Declaration, if not already on file with FTB.)

1. Name of authorized representative		2. Centralized authorization file (CAF) number	
3. Current mailing address			
4. Daytime phone number		5. Fax number	
<input type="checkbox"/> Mark if cell phone			
6. Signature of representative			7. Date signed

Instructions for FTB 914 – Filing Requirements

When to Use this Form

Use this form if you:

- Experience a problem with Franchise Tax Board (FTB) that causes unwarranted financial difficulties for you, your family, or your business.
- Face (or your business faces) an immediate threat of adverse action.
- Tried repeatedly to contact FTB, but no one responded, or FTB has not responded by the date promised.

If FTB staff will not help you or will not help you in time to avoid harm, you may submit this form. Executive and Advocate Services (EAS) is the Taxpayers' Rights Advocate's designee to coordinate resolution of taxpayer complaints and problems, including complaints about unsatisfactory treatment by FTB staff. If your problem is not immediate or if you have been unable to contact the appropriate area, EAS staff may refer you to the appropriate area of the department and facilitate that contact. If EAS accepts your case, we may stop certain activities while your request for assistance is pending (for example: wage garnishments, bank levies, and lien filings).

EAS or other FTB staff may contact third parties as necessary to respond to your request, and you may not receive further notice about these contacts. For more information, see R&TC Section 19504.7.

The Taxpayers' Rights Advocate will not consider frivolous arguments raised on this form. For more information about frivolous arguments, go to ftb.ca.gov and search for **frivolous**. If you use this form to submit a specified frivolous transmission, you may be subject to a penalty of \$5,000 (R&TC Section 19179).

Section 1 Instructions

- 1a. Enter your name or business entity name as shown on the tax return that relates to this request for assistance.
- 1b. Enter your taxpayer identifying number. If you are an individual, this number is either a social security number (SSN) or FTB identification number (FTBID). If you are a business entity, this number is your corporation number, partnership number, federal employer identification number (FEIN), etc.
- 2a. Enter your spouse's/RDP's name (if applicable) if this request relates to a jointly filed return.
- 2b. Enter your spouse's/RDP's taxpayer identifying number (SSN or FTBID) if this request relates to a jointly filed return.
- 3a-d. Enter your current mailing address or business entity mailing address, including street number and name, city, state, or foreign country, and ZIP code.
4. Enter your fax number, including the area code.
5. Enter your email address. We will only use this information to contact you if we are unable to reach you by telephone and your issue appears to be time sensitive. We will not use your email address to discuss the specifics of your case unless we initiate a secure email.

6. Enter the form number of the state tax return or other form that relates to this request. For example, a California resident with an individual income tax issue would enter Form 540.
7. Enter the tax period that relates to this request.
8. Enter the name of the individual we should contact. For partnerships, corporations, trusts, etc., enter the name of the individual authorized to act on the entity's behalf. If the contact person is not the taxpayer or other authorized individual, see the instructions for Section 2.
- 9a. Enter your daytime telephone number, including the area code. If this is a cell phone number, mark the box.
- 9b. If you have an answering machine or voice mail at this number and you consent to EAS or other FTB staff leaving confidential information about your tax issue at this number, mark the box. You are not obligated to have information about your tax issue left at this number. If other individuals have access to the answering machine or the voice mail and you do not wish for them to receive any confidential information about your tax issue, do not mark the box.
10. Indicate the best time to call you. Specify a.m. or p.m. hours.
11. Indicate any special communication needs you require (such as sign language). Specify any language other than English.
- 12a. Describe the tax issue you are experiencing and any difficulties it may be creating. Specify the actions that FTB has taken (or not taken) to resolve the issue. If the issue involves an FTB delay of more than 30 days in resolving your issue, indicate the date you first contacted FTB for assistance in resolving your issue.
- 12b. Describe the relief/assistance you request. Specify the action that you want taken and that you believe necessary to resolve the issue. Furnish any documentation or substantiation that you believe would assist us in resolving the issue.
- 13-14. If this is a joint assistance request, both spouses/RDPs must sign the appropriate lines and enter the date the request was signed. If only one spouse/RDP requests assistance, only the requesting spouse/RDP must sign the request. If you submit this request for another individual, only a person authorized and empowered to act on that individual's behalf should sign the request. Requests for corporations must be signed by an officer and include the officer's title.

Signing this request allows FTB by law to suspend any applicable statutory periods of limitation (R&TC Section 21004). However, it does not suspend any applicable periods for you to perform acts related to assessment, collection, or requesting a hearing.

Section 2 Instructions

Taxpayers

To assign a representative to act on your behalf, you must provide power of attorney or tax information authorization for the tax return(s) and period(s) involved. See FTB 3520, *Power of Attorney Declaration*, and the accompanying instructions.

Representatives

If you are an authorized representative submitting this request on behalf of the taxpayer identified in Section 1, complete items 1 through 7 of Section 2. Attach a copy of FTB 3520 or other power of attorney. Enter your centralized authorization file (CAF) number in item 2 of Section 2. The CAF number is the unique number that the IRS assigns to a representative after IRS Form 2848, *Power of Attorney and Declaration of Representative*, or IRS Form 8821, *Tax Information Authorization*, is filed with an IRS office.

Privacy Notice

To learn about your privacy rights and how we may use your information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Where to Send this Form

Choose one of the following methods to submit your completed FTB 914:

- Fax (quickest method): 916.843.6022
- Mail: Executive and Advocate Services MS A381,
PO Box 157, Rancho Cordova CA 95741-0157

Call EAS at 800.883.5910 if you do not hear from us within 10 business days of submitting FTB 914.