Franchise Tax Board (FTB) Collection and Compliance COVID-19 Quick Facts

1. FTB Collection
   a. The FTB has suspended several collection activities within their personal income tax, business entity tax, and nontax debt (court-ordered debt and vehicle registration collection) through July 15th.
      Activities include
      i. Wage attachments, bank levies, liens, and field agent/calls are suspended
      ii. Suspension of business entities with the Secretary of State (SOS) are delayed
      iii. Top 500 Delinquent Taxpayers List is delayed
   b. An extension has been granted to taxpayers whose financial hardship was scheduled to expire
   c. Offset Program
      i. The Offset Program collects money from tax refunds or other government payments owed by taxpayers to FTB and other agencies
      ii. Most new and existing offset requests by the FTB are suspended, including:
         1. Offsets of California Income Tax Refunds to local and state agencies
         2. Offsets of Lottery prizes and unclaimed property
         3. Offsets of Federal Treasury (IRS) refunds (including the Federal Economic Impact Payment Checks)
   d. Tax Liens
      i. The FTB will work with taxpayers affected by COVID-19 that have filed liens and are seeking financing to cover payroll, pay off debts, etc.
      ii. FTB Evaluations will be done on a case-by-case basis to determine whether a lien release is appropriate, and if so, assist with submitting a lien release to the appropriate county(ies).

2. FTB Compliance
   a. FTB Payment Plans
      i. Existing Payment Plans: If you cannot currently comply with the terms of an existing payment plan, you can request to skip your payments. This can be done either:
         1. Online: https://webapp.ftb.ca.gov/EIA/checkstatus
         2. By phone at 800-689-4776
      ii. Court Ordered Debt Installment Agreements: If you cannot currently comply with a court ordered payment plan, you can request to skip your payments. This can be done either:
         1. Online at your court ordered debt account:
            https://webapp.ftb.ca.gov/code/home/login?Continue=Log+in+to+COD+Account&Lang=english
         2. By phone at 916-845-4064
   b. Offers in Compromise (OIC)
      i. No denials in OIC’s will be issued prior to July 15th. Taxpayers will also be allowed to provide info to support a pending OIC until July 15th. Any OIC payments currently due will be extended until July 15th.
   c. Non-Filer Compliance Activities
      i. Requests, Demands, and other related Notices of Proposed Assessment for the prior year
returns have been suspended until July 15th. The FTB will continue to handle Filing Enforcement protests, with filings on or before July 15th considered timely

3. Resources
   b. Payment Plan Status Check: https://webapp.ftb.ca.gov/EIA/checkstatus
   c. Court ordered Debt Account Status Check: https://webapp.ftb.ca.gov/code/home/login?Continue=Log+in+to+COD+Account&Lang=english

If you have more questions or need assistance, we are happy to help. Please contact our intake line at 323-939-0506.

*These materials were last updated on May 7, 2020, and do not contain or incorporate any benefits from the recently passed Federal CARES Act. We are in the process of incorporating this information and will post an updated guide as soon as possible.