



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94287-0011

496300410006

FTB EXHIBIT
B8
February 24, 2015
Steven B. Avery
785074

06041335+++++++

Notice of State Income Tax Due

Check this box and indicate new address on reverse.

STEVEN B AVERY

Account

Tax Year(s):

Balance Due: \$ 2,690.53

Due Date: 06/19/13

Return this part with your payment
Keep this part for your records

NOTICE ID: 13EE0EXMWUE2

This notice summarizes the amount due on your personal income tax account with the State of California. If you believe you do not owe the amount, contact us immediately.

A TAXPAYER PENALTY HAS BEEN ASSESSED. SEE THE OTHER LIABILITY CODE LISTED IN THE SUMMARY OF BALANCE DUE. FAILURE TO PAY THE AMOUNT DUE WITHIN 15 DAYS MAY RESULT IN THE ASSESSMENT OF A COLLECTION FEE. IF YOU OWE FOR ANY OTHER YEARS, A SEPARATE NOTICE WILL BE SENT.

The amount due reflects all payments or credits received through 05/30/13. If you paid the full amount after this date, please disregard this notice. If you paid the full amount before this date, contact us immediately with proof of payment. If you write to us, please provide a daytime or evening telephone number. We may need to call you for additional information. If your estimated tax or extension payments exceed \$20,000 or your total tax liabilities exceed \$80,000, you must make all payments electronically, regardless of the tax year or amount (Revenue and Taxation Code 19011.5). Payments made by other means result in a penalty of 1 percent of the amount paid. For more information, refer to the enclosed FTB 1140, *Personal Income Tax Collection Information*, or go to ftb.ca.gov and search for mandatory e-pay. If you are not required to make electronic payments, you can pay online with Web Pay. Go to ftb.ca.gov and search for payment options. If you pay by check or money order, write your account number on your payment to ensure we accurately credit your account. If we do not receive the balance due within 30 days from the date of this notice, we may file a state tax lien against your property per Government Code Section 7171.

Summary of Balance Due

TAX YEAR	TAX	PENALTY*	PENALTY CODE**	*INTEREST	COLLECTION COSTS	PAYMENTS AND ADJUSTMENTS	TOTAL
** Other Liability Code ==>							4
Other Liability Total ==>							2,690.53
Pay This Amount ==>						\$	2,690.53

JUL 18 2013

*Penalties, interest and your rights as a California taxpayer are explained on the enclosed insert FTB 1140.

** Penalty codes and other liability codes are listed on the back.

Telephone: 800.852.2753 Fax: 916.845.0993 TTY/TDD: 800.822.6268

FTB 4963 MEO (REV 09-2011)

STATE BOARD OF EQUALIZATION



EXHIBIT P
PAGE 1 OF 2

Appeal Name: Steven B. Avery

Case ID: 785074 ITEM # BB

Date: 2/24/15

Exhibit No: 2.11

(FTB) DEPT PUBLIC COMMENT

Penalty and Other Liability Codes

California tax law authorizes the assessment of penalties for failure to meet the deadlines for filing tax returns, paying taxes, or furnishing information. The type of penalty or liability charged to your account is identified below.

Tax Year Penalty Codes

- A Failure to file a return by the due date *
- B Failure to pay the tax shown on your return by the due date *
- C Underpayment of estimated tax *
- D Failure to file a return *
- E Failure to make a reasonable attempt to obey the tax laws *
- F Fraud/Delinquent return
- G Overstatement of property's value or its adjusted basis
- H Substantial understatement of tax liability
- I Miscellaneous penalty
- J Fraud penalty
- K Failure to furnish information
- L Failure to report unrealized gain on commodity straddles
- M Failure to file return or furnish information upon notice and demand
- N Failure to supply Schedule K-1
- O Accuracy-related penalty
- P Fraud/Accuracy-related penalty
- Q Taxpayer penalty
- R Combined penalties
- S Accuracy/Gross valuation misstatement
- T Reportable transaction understatement
- U Interest-based penalty
- V Noneconomic substance transaction understatement
- W 50 percent interest based
- X Post Amnesty
- Y 40 percent accuracy
- Z Increased interest related to potentially abusive tax shelters
- 1 Failure to report amounts paid as compensation for personal services

Taxpayer Liability Codes

These liabilities are penalties for:

- A Submitting false *Employee's Withhold Allowance Certificate*, federal form W-4
- B Submitting false *Employee's Withhold Allowance Certificate*, state form DE-4
- C A dishonored payment *
- D Unmeritorious proceedings by a taxpayer
- E Promoting abusive tax shelters
- F Aiding/Abetting understatement of tax liability
- G Filing a frivolous return
- H Failure to file/furnish an information return
- I Failure to furnish information regarding tax shelters by a promoter
- J Failure to maintain records regarding tax shelters
- K Failure to meet original issue discount reporting requirements
- L Failure to report amounts paid as compensation for personal services
- M Failure to furnish information required to register tax shelters
- N Failure to provide reports on IRA/annuities
- O Understatement of taxpayer's tax liability by a tax preparer
- P Failure of tax preparer to furnish copy of return to taxpayer
- Q Tax preparer who endorses/negotiates a taxpayer's refund warrant
- R Failure to provide licensee information
- S Frivolous court proceeding
- T Failure to file complete, accurate, and timely withholding information return
- U Preparer penalty-understatement of taxpayer's liability
- V Promoter penalty
- W Frivolous return penalty
- X Failure to register or maintain investor list penalty
- Y Failure to disclose reportable and listed transaction penalty
- Z Frivolous submissions penalty
- 1 Failure to register as a tax preparer with the California Tax Education Council
- 2 Nonwage withholding penalty or liability
- 3 Erroneous direct deposit refund
- 4 Mandatory e-pay penalty (1%)
- 5 Court-ordered restitution
- 6 Cost of investigation/prosecution

* The enclosed insert explains these penalties in more detail.