

FORM APPROVED COUNTY COUNSEL 7/14/15 DATE
 BY: GREGORY P. PRIAMOS

**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

n55A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:
JUL 14 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.
 Last assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:
 1. Reconsider agenda item 9-3 from January 13, 2015 because the Board of Supervisors has already made a determination and needs to reconsider and change it;
 (continued on page two)

BACKGROUND:

Summary
 In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, The Tax Collector conducted the March 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 2, 2011, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.
 (continued on page two)

Don Kent
 Don Kent
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 19,010	\$ 0	\$ 19,010	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale				Budget Adjustment: N/A	
				For Fiscal Year: 15/16	

C.E.O. RECOMMENDATION: APPROVE
 BY: *Samuel Wong 8/10/15*
 Samuel Wong
 County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Tavaglione, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington and Benoit
 Nays: None
 Absent: Ashley
 Date: August 18, 2015
 xc: Treasurer, Auditor

Kecia Harper-Ihem
 Clerk of the Board
 By: *Cecilia Gil*
 Deputy

A-30
 Positions Added
 4/5 Vote
 Change Order

Departmental Concurrence

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.

Last assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

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RECOMMENDED MOTION:

2. Approve the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr., last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669401014-9;
3. Approve the claim from Corey Holland AKA Corey Ivan Holland, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669401014-9;
4. Deny the claim from the State of California, Franchise Tax Board;
5. Authorize and direct the Auditor-Controller to issue warrants to Kelton Johnson AKA Kelton Davon Johnson, Sr. in the amount of \$9,505.42 and to Corey Holland AKA Corey Ivan Holland in the amount of \$9,505.42, no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.
6. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$9,505.41 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on May 18, 2011.

The Treasurer-Tax Collector has received three claims for excess proceeds:

1. Claim from Kelton Johnson AKA Kelton Davon Johnson, Sr., based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.
2. Claim from Corey Holland AKA Corey Ivan Holland based on a Grant Deed recorded July 10, 2006 as Instrument No. 2006-0502625.
3. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded April 28, 2010 as Instrument No. 2010-0195877 and an Order to Withhold dated August 10, 2011 for the 1995 tax year.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Kelton Johnson AKA Kelton Davon Johnson, Sr. be awarded excess proceeds in the amount of \$9,505.42, Corey Holland AKA Corey Ivan Holland be awarded excess proceeds in the amount of \$9,505.42 and that the claim from the State of California, Franchise Tax Board be denied since all lien costs and withholding orders were satisfied. The Board of

(continued on page three)

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Item 504.

Last assessed To: Willie James Holland, Sr., a widower man as his sole and separate property and Kelton Davon Johnson, Sr., a single man, as his sole and separate property and Corey Ivan Holland, a single man, as his sole and separate property, all as joint tenants. District 4 [\$19,010] Fund 65595 Excess Proceeds from Tax Sale.

DATE: JUL 14 2015

PAGE: Page 3 of 3

Supervisors previously awarded the excess proceeds to the State of California, Franchise Tax Board on their claim which was subsequently withdrawn; therefore we are approving the claim from Kelton Johnson AKA Kelton Davon Johnson, Sr. Since there are no claimants for Willie James Holland, Sr's. portion of excess proceeds, the unclaimed excess proceeds in the amount of \$9,505.41 will be transferred to the county general fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

Impact on Citizens and Businesses

Excess proceeds are being released to the last assesseees and transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 189 Item 504 Assessment No.: 669401014-9

Assessee: HOLLAND, WILLIE JAMES SR & JOHNSON, KELTON DAVON SR & COREY IVAN

Situs: 3975 EL DORADO BLV PALM SPRINGS

Date Sold: March 15, 2011

Date Deed to Purchaser Recorded: May 18, 2011

Final Date to Submit Claim: May 21, 2012

RECEIVED
2012 MAR 28 AM 4:30
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 37,000.00 from the sale of the above mentioned real property. I/We were the lienholder property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 766-0502625; recorded on 7/10/2006. A copy of this document is attached here to. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tentants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 24 day of JANUARY, 2012 at RIVERSIDE, CA
County, State

[Signature]
Signature of Claimant

[Signature]
Signature of Claimant

COREY HOLLAND
Print Name

Kelton Johnson
Print Name

599 AVENIDA CERLA
Street Address

800 Gateway W DR.
Street Address

PALM SPRINGS, CA, 92262
City, State, Zip

Palm springs CA. 92262
City, State, Zip

(760)898-3224
Phone Number

760 325-8968
Phone Number

RECORDING REQUESTED BY

DOC # 2006-0502625

07/10/2006 08:00A Fee:7.00

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



AND WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENTS TO:

NAME WILLIE JAMES HOLLAND SR.

STREET ADDRESS 83792 HOPI AVE

CITY STATE ZIP INDIO, CA 92201

Title Order No. Escrow No.

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A	R	L	COPY		LONG	REFUND	NCHG	EAM	

19

GRANT DEED

DOCUMENTARY TRANSFER TAX

computed on full value of property conveyed, or

computed on full value less liens and encumbrances remaining at time of sale.

SIGNATURE OF DECLARANT OR AGENT DETERMINING TAX

FIRM NAME

C
AJ

FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, I (We), WILLIE JAMES HOLLAND SR.
A WIDOWER MAN (NAME OF GRANTEE)

grant to WILLIE JAMES HOLLAND SR., A WIDOWER MAN AS HIS SOLE AND SEPARATE PROPERTY & KELTON DAVON JOHNSON SR., A SINGLE MAN, AS HIS SOLE AND SEPARATE PROPERTY AND COREY IVAN HOLLAND, A SINGLE MAN, AS HIS SOLE AND SEPARATE PROPERTY, ALL AS JOINT TENANTS.

all that real property situated in the City of PALM SPRINGS (or in an unincorporated area of) RIVERSIDE County, State of CALIFORNIA, described as follows (insert legal description):

LOT 40 OF DESERT HIGHLANDS ESTATES, AS SHOWN BY MAP ON FILE IN BOOK 24 PAGES 53 AND 54 OF MAPS, RIVERSIDE COUNTY RECORDS.

- SUBJECT TO:
1. TAXES FOR THE FISCAL YEAR 1976/77.
 2. USUAL RIGHTS OF WAY, RESERVATIONS AND RESTRICTIONS OF RECORDS.

Assessor's parcel No. 669401014-9

Executed on JULY 7, 2006, at INDIO, CALIFORNIA (CITY AND STATE)

STATE OF CALIFORNIA

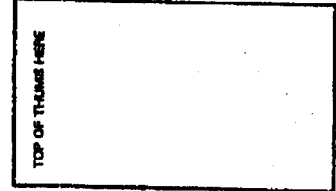
COUNTY OF RIVERSIDE

On JULY 7, 2006 before me, MERCEDES F. GUTIERREZ, NOTARY PUBLIC

Willie Holland
WILLIE JAMES HOLLAND SR.

personally appeared WILLIE JAMES HOLLAND SR. (NAME/TITLE, I.E. "JANE DOE, NOTARY PUBLIC")

RIGHT THUMBPRINT (Optional)



CAPACITY CLAIMED BY SIGNER(S)

INDIVIDUAL(S)

CORPORATE

OFFICERS (TITLE)

PARTNER(S) LIMITED GENERAL

ATTORNEY IN FACT

TRUSTEE(S)

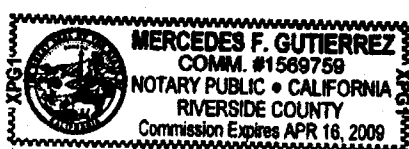
GUARDIAN/CONSERVATOR

OTHER

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

M Mercedes F. Gutierrez
(SIGNATURE) (SEAL)



MAIL TAX STATEMENT TO: SAME AS ABOVE

Before you use this form, fill in all blanks, and make whatever changes are appropriate and necessary to your particular transaction. Consult a lawyer if you doubt the form's fitness for your purpose and use. Wolcotts makes no representation or warranty, express or implied, with respect to the merchantability or fitness of this form for an intended use or purpose.





STATE OF CALIFORNIA
FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM, MS A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

August 10, 2011

In Reply Refer To: 624:Johnson

CLAIM FOR EXCESS PROCEEDS

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502**

Assessment No. : 669401014-9 Item 504
Taxpayer (s) : Kelton D Johnson
FTB Account Number:

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team, of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on May 18, 2011.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Kelton D Johnson, Account Number

A perfected and enforceable state tax lien arose upon all real property of Kelton D Johnson pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$1,502.38 as of May 18, 2011.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Sandra Thurman of this department at 916-845-4398.

Veronica Beez for Deborah Barrett
Deborah Barrett, Supervisor
Collection Advisory Team

State of California
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS , CA 92262 - 1420

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
1995	\$2,520.00	\$2,997.05	\$7,427.08	\$184.00	\$0.00	\$13,128.13 *
2000	\$469.00	\$321.73	\$590.65	\$121.00	\$0.00	\$1,502.38
Total	\$2,989.00	\$3,318.78	\$8,017.73	\$305.00	\$0.00	\$14,630.51

Balance reflects the total liability as of the date of the sale May 18, 2011.

*Balance reflects balance due not covered by a State Tax Lien.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 10104-313012 recorded in Riverside County on April 28, 2010 for the tax year 2000 under Instrument No. 2010-0195877.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated August 10, 2011
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY *Veronica Bay for Sandra Thurman*
Sandra Thurman, Advisor
(916) 845-4398

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-340
P. O. BOX 2952
SACRAMENTO CA 95812-2952

August 10, 2011

In reply refer to:
624:ST: Johnson

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502

Subject: ORDER TO WITHHOLD PERSONAL INCOME TAX
APN: 669401014-9 Item 504
Situs Address: 3975 El Dorado Blvd Palm Spring Ca

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Kelton D. Johnson. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Veronica Boez for Sandra Thurman
Sandy Thurman, Advisor
Collection Advisory Team
(916) 845-4398



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: AUGUST 10, 2011

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1995

Taxpayer's Name and Address:

AMOUNT DUE \$ \$13,128.13

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 669401014-9 Item 504 ON MAY 18, 2011. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 461(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 461 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
PERSONAL INCOME TAX
PART 2 — RETURN WITH PAYMENT**

Date: AUGUST 10, 2011

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1995

Taxpayer's Name and Address:

AMOUNT DUE \$ \$13,128.13

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

PLEASE COMPLETE THE QUESTIONNAIRE BELOW.

A. Payment of \$ _____ is attached.

Payment is not attached because (check one):

- B. Account closed
- C. Unable to locate account
- D. No funds/nothing to report
- E. Other (Please attach explanation.)

NOTICE:

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 3 — FURNISH TO TAXPAYER

Date: AUGUST 10, 2011

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1995

Taxpayer's Name and Address:

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

AMOUNT DUE \$ \$13,128.13

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at <http://www.ftb.ca.gov>.



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

COLLECTION ADVISORY TEAM, M/S A-340
P. O. BOX 2952
SACRAMENTO CA 95812-2952

August 28, 2012

In reply refer to:
624:ST: Johnson

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502

Subject: ORDER TO WITHHOLD PERSONAL INCOME TAX
APN: 669401014-9 Item 504
Situs Address: 3975 El Dorado Blvd Palm Spring Ca

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to Kelton D. Johnson. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Sandy Thurman, Advisor
Collection Advisory Team
(916) 845-4398



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

ORDER TO WITHHOLD PERSONAL INCOME TAX

PART 1 — RETAIN FOR YOUR RECORDS

Date: AUGUST 28, 2012

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1995

Taxpayer's Name and Address:

AMOUNT DUE \$ 13,610.14

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE TAX- DEFAULT SALE OF PARCEL 669401014-9 ITEM 504 ON MARCH 15, 2011. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 461(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 461 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA
 Franchise Tax Board, M/S A-340
 PO BOX 2952
 SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
 PERSONAL INCOME TAX
 PART 2 — RETURN WITH PAYMENT**

Date: AUGUST 28, 2012

RIVERSIDE COUNTY TREASURER-TAX
 COLLECTOR
 POB 12005
 RIVERSIDE CA 92502

Case No.:
 Acct. No.:
 SSN:
 Tax Year(s): 1995

Taxpayer's Name and Address:

AMOUNT DUE \$ 13,610.14
--

KELTON D JOHNSON
 3975 EL DORADO BL
 PALM SPRINGS CA 92262 - 1420

PLEASE COMPLETE THE QUESTIONNAIRE BELOW.

A. Payment of \$_____ is attached.

Payment is not attached because (check one):

- B. Account closed
- C. Unable to locate account
- D. No funds/nothing to report
- E. Other (Please attach explanation.)

NOTICE:

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

**ORDER TO WITHHOLD
PERSONAL INCOME TAX
PART 3 — FURNISH TO TAXPAYER**

Date: AUGUST 28, 2012

RIVERSIDE COUNTY TREASURER-TAX
COLLECTOR
POB 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 1995

AMOUNT DUE \$ 13,610.14

Taxpayer's Name and Address:

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.
--

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the <u>top</u> of this form for account information. You should have this notice with you when you call.
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The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at http://www.ftb.ca.gov .



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM, MS A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

August 28, 2012

In Reply Refer To: 624:Johnson

CLAIM FOR EXCESS PROCEEDS

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502**

Assessment No. : 669401014-9 Item 504
Taxpayer (s) : Kelton D Johnson
FTB Account Number:

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team, of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on March 15, 2011.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of Kelton D Johnson, Account Number

A perfected and enforceable state tax lien arose upon all real property of Kelton D Johnson pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$1,492.72 as of March 15, 2011.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Sandra Thurman of this department at 916-845-4398.

Deborah Barrett, Supervisor
Collection Advisory Team

State of California
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California)
County of Sacramento)

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

KELTON D JOHNSON
3975 EL DORADO BL
PALM SPRINGS CA 92262 - 1420

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
1995	\$2,520.00	\$2,997.05	\$7,909.09	\$184.00	\$0.00	\$13,610.14 *
2000	\$469.00	\$321.73	\$581.00	\$121.00	\$0.00	\$1,492.73
Total	\$2,989.00	\$3,318.78	\$8,490.09	\$305.00	\$0.00	\$15,102.87

Balance reflects the total liability as of the date of the sale March 15, 2011.

*Balance reflects balance due not covered by a State Tax Lien as of date of this document.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert. No. 10104-313012 recorded in Riverside County on April 28, 2010 for the tax year 2000 under Instrument No. 2010-0195877.

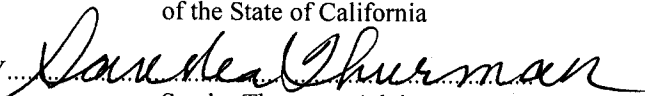
The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated August 28, 2012
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....



Sandra Thurman, Advisor
(916) 845-4398

P. O. BOX 2952
SACRAMENTO, CA 95812-2952

916 845-5982

Date: 04/21/15

FACSIMILE TRANSMITTAL COVER SHEET

CONFIDENTIALITY NOTE:

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

TO: NAME : Adrian
FIRM/UNIT : County of Riverside
FAX NO. : (951)955-3990
PHONE NO.: (951) 955-3842
RE : Kelton D. Johnson

FROM: NAME : Veronica Baez
FIRM/UNIT : FRANCHISE TAX BOARD
FAX NO. : 916 845-3277
PHONE NO.: (916) 845-5982

Number of pages FAXED: **3** (includes this page)

Hard copy: will follow
 will not follow

Comments:

Enclosed please find Franchise Tax Board excess proceeds and Order to Withhold withdrawals.
Please call me and let me know if you have any questions.
Thank you, Veronica Baez



STATE OF CALIFORNIA

FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM, M/S A-240
P. O. BOX 2952
SACRAMENTO CA 95812-2952

April 21, 2015

In reply refer to:
624:VB: Johnson

RIVERSIDE COUNTY
ATTN EXCESS PROCEEDS
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205

Assessment No. 669401014-9 Item 504
Sale date: May 18, 2011
Address: 3975 El Dorado Blvd, Palm Springs CA 92262-1420
Taxpayer: Kelton D. Johnson
FTB Account No.:

Based on a reviewed of our records, the Excess Proceeds claim dated January 12, 2015 (original excess proceeds claim was dated August 10, 2011) issued against Kelton D. Johnson has been satisfied and the lien on tax year 2000 will be released.

In addition, the ORDER TO WITHHOLD PERSONAL INCOME TAX (OTW) DATED January 12, 2015 issued against Kelton D. Johnson is also being withdrawn. See attached withdrawal.

If you have any questions regarding this withdrawal, please contact the undersigned.

Veronica Baez
Veronica Baez, Specialist
Collection Advisory Team
(916) 845-5982

Enclosure: OTW Withdrawal



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952
(916) 845-5982

Notice Date: April 21, 2015

Withdrawal of a Withholding Order

RIVERSIDE COUNTY
ATTN EXCESS PROCEEDS
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205

Your Copy
(Page 1)
(Retain for Your Records)

	Case Number
Taxpayer KELTON D JOHNSON	Social Security Number
Account Number	FTB Branch CENTRAL
Order Number	FTB Branch Telephone Number 916 845-5982

The Withholding Order that we sent to you is **Withdrawn**.

GIVE Page 2 of this notice to the taxpayer.

Veronica Bogg
Authorized Representative

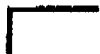


STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Notice Date: Error!

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Withdrawal of a Withholding Order



Taxpayer's Copy
(Page 2)

RIVERSIDE COUNTY
ATTN EXCESS PROCEEDS
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502-2205

Taxpayer	
KELTON D JOHNSON	
FTB Number	FTB Branch CENTRAL
Order Number	FTB Branch Telephone Number 916 845-5982

The Withholding Order that we sent to you is **Withdrawn**.

GIVE Page 2 of this notice to the taxpayer.

Veronica Bay
Authorized Representative