



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0500

800.478.7194
IVR NUMBER: 22

Notice Date: 02/01/17

Demand for Past Due Corporation Tax Return

JEEPERS INC
6100 RED HOOK QUARTER
ST THOMAS VA

Notice Number:
6763377170128 1
Entity ID:
CORP 9292768
Case Number: 4949115/S
Tax Year Ending: 12/31/13
In Reply, Refer to: 725:

We previously sent a Request for Past Due Corporation Tax Return, and your entity failed to respond to the notice. We have no record of a tax return for the year listed above. You must file a tax return, and pay the proper amount of tax, penalties, and interest within 30 days of the notice date.

If you have already filed or do not believe you have a filing requirement, complete PAGE 3 and PAGE 4 of this notice and return it to us within 30 days of this notice date. Make a copy of this notice, and keep it for your records.

Connect With Us

Web: ftb.ca.gov

Phone: 800.852.5711 | 7 a.m. to 5 p.m. weekdays, except state holidays
916.845.6500 | from outside the United States

TTY/TDD: 800.822.6268 | for persons with hearing or speech impairments

Answers to Frequently Asked Questions

Q: What happens if I do not respond to this notice?

A: The law requires you to respond to this notice. You must complete one of the following: (1) File your California corporate tax return, (2) Provide information that you do not have a filing requirement, (3) Provide evidence that you already filed your California corporate tax return.

If you do not file the required tax return, we may take the following actions:

- **Delinquent Return Penalty** - If you do not file your entity's income tax return by the extended due date, we impose a penalty of 5 percent of the tax due, after applying any payments and credits made on or before the original return due date, for each month or part of a month the return is late. The maximum penalty is 25 percent. We impose the penalty from the original due date of the return. (Revenue and Taxation Code (R&TC) Section 19131)
- **Demand for Return** - We impose a penalty of 25 percent of the tax on our proposed assessment before applying any payments or credits, when you fail to comply with a demand to file your income tax return (R&TC Section 19133). We may impose the penalty even if your tax return, when filed, shows you paid the tax timely or a refund is due. We may impose this penalty in addition to the delinquent return penalty. (R&TC Section 19131)
- **Interest** - Interest accrues on unpaid liabilities from the original due date of the return until the date we receive payment in full. We also charge interest on penalties. (R&TC Section 19101)
- **Late Filing Penalty - S Corps** - We impose a late filing penalty if an S corporation fails to file a return by the original or extended due date for returns with original due dates on or after January 1, 2011, for taxable years beginning on or after January 1, 2010. (This penalty is also known as the per shareholder penalty.) We also impose the late filing penalty for incomplete returns. The late filing penalty is \$18 per shareholder, for each month or fraction of the month the return is late (or incomplete), to a maximum of 12 months. We impose the late filing penalty in addition to the delinquent penalty. (R&TC Section 19172.5)
- **Nonqualified/Nonregistered, Suspended, Forfeited Penalty** - We impose a \$2000 penalty on entities who fail to file a tax return within 60 days after we send a demand to file. This penalty applies to the following entities doing business in California:
 - Nonqualified, suspended, or forfeited corporations
 - Nonregistered, suspended, or forfeited limited liability companies(R&TC Section 19135)
- **Contract Voidability** - Any contracts that your entity enters into while its powers, rights and privileges are suspended or forfeited are voidable. (R&TC Section 23304.1)

In order for FTB to issue a certificate of relief of contract voidability for the period requested, you must:

- Submit an application (FTB 2518, *Application of Relief from Contract Voidability*).
- File all tax returns.
- Pay all taxes, penalties, additions to tax, interest, and any other amounts.
- Pay Contract Voidability Penalty. (The contract voidability penalty is imposed at \$100 a day for the relief period granted. The penalty cannot exceed the tax due for the relief period. When a return is not yet due, the minimum franchise tax amount is considered the tax due for that period. (R&TC Section 23305.1))

- **Tax** - Tax is based upon information available to us.

Q: How does my business entity qualify to do business in the state of California?

A: For information and procedures contact:

Website: sos.ca.gov
Telephone: 916.657.5448
OFFICE OF THE SECRETARY OF STATE
DOCUMENT FILING SUPPORT UNIT
1500 11TH STREET
SACRAMENTO CA 95814

Q: Where can I get the tax forms I need to file?

A: For prior and current year tax forms and publications, go to ftb.ca.gov and search for **forms and publications**, or call 800.338.0505.

Q: My corporation no longer does business in California. How do I dissolve it?

A: Even if your corporation no longer does business in California, it must formally dissolve or withdraw with the California Secretary of State (SOS) to terminate its legal existence. For additional information, go to sos.ca.gov.

Q: Do I need to file a tax return and pay income taxes if my corporation had no income or operated at a loss for the tax year in question?

A: If your corporation is incorporated in California or qualified to do business in California through SOS, you must file a tax return and pay at least the minimum franchise tax, regardless of whether your corporation had no income or operated at a loss.

Q: Am I required to file if my corporation no longer is operating as a corporation, but as another type of business entity?

A: A corporation continues to exist until it legally dissolves. If you want your corporation to become another type of business entity, such as a sole proprietorship, you must dissolve first. Once the dissolution is complete, if the entity continues to do business, you must report its income on a new business entity tax return or your personal income tax return.

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Part A - Tax Return Filed.

Provide the following information so we may correct our records:

1. When did you file the tax return? 1. ____/____/____
2. California corporation number you filed under 2. _____
3. California Secretary of State file number 3. _____
4. Federal employer identification number (FEIN) 4. _____
5. Final tax return filed. See instructions. (Check one):
 - Final tax return filed and checked the "Final" tax return box.
 - Final tax return filed and did **not** check the "Final" tax return box.
6. Filed as part of a combined corporate tax return. Provide the name and corporate number the tax return was filed under.
 - a. Corporation number: _____ or FEIN: _____ - _____
 - b. Corporation name: _____

Part B - Tax Return Filed Under a Different Name, Account Number, or Entity Type.

Provide the following information so we may correct our records:

1. Exact legal entity name: _____
2. Entity type:
 - C or S corporation General or limited partnership Limited liability company
 - Single member limited liability company Sole proprietor
3. When did you file the tax return? 3. ____/____/____
4. California corporation number you filed under 4. _____
5. California Secretary of State file number 5. _____
6. Federal employer identification number (FEIN) 6. _____
7. Sole proprietor social security number 7. _____
8. Final tax return filed. See instructions. (Check one):
 - Final tax return filed and checked the "Final" tax return box.
 - Final tax return filed and did **not** check the "Final" tax return box.
9. Filed as part of a combined corporate tax return. Provide the name and corporate number the tax return was filed under.
 - a. Corporation number: _____ or FEIN: _____ - _____
 - b. Corporation name: _____

Part C - Signature.

Print Name	Title (required)	Daytime Telephone Number () -
Signature X	Date	Fax () -

Mail within the next 30 days:

- A complete copy of your California business entity tax return.
- Proof of payment, such as a copy (front and back) of the canceled check or money order, cash receipt, etc.
- A copy of this notice.