

STATE BOARD OF EQUALIZATION
OFFICE CORRESPONDENCE

170.0020

1335 Notice-of-delinquency not a demand for payment required to be withheld.

Sacramento, California
August 15, 1952

Mr. H. B. Hoffman

E. H. Stetson

REDACTED TEXT

Account No REDACTED TEXT

With reference to the attached it would appear advisable to instruct your staff that under no circumstances does the mere service of a Form 465 constitute a demand for payment owed to the Board of the amount required to be withheld by the notice. If payment is voluntarily made, it may, of course, be accepted.

The instant case indicates the difficulties that may ensue if employees insist upon payment pursuant to the service of a Form 465. I discussed this matter with Mr. Gasser of your office some weeks ago and I understood that he would check into the matter and furnish a further report. I have not heard from him and would appreciate your further comments.

EHS:ja