

## ***ALERT!!***

Effective July 1, 2012, the California Board of Occupational Therapy (Board) is required to suspend a license if a licensee has outstanding tax obligations due to the Franchise Tax Board (FTB) or the State Board of Equalization (BOE) and appears on either the FTB or BOE's certified lists of top 500 tax delinquencies over \$100,000. (*AB 1424, Perea, Chapter 455, Statutes of 2011*)

Once it has been determined a licensee is on a certified list, the licensee has 90 days from the issuance of a "Preliminary Notice of the Intent to Suspend" to either satisfy all outstanding tax obligations or enter into a payment installment program with the FTB or BOE. If the licensee fails to come into compliance they will have their license suspended until the Board receives a release from the FTB or BOE.

The FTB and BOE are currently expanding the certified lists from 250 to 500, but you can check if you are currently on the FTB's certified list at: [www.ftb.ca.gov/individuals/txdlnqnt.shtml](http://www.ftb.ca.gov/individuals/txdlnqnt.shtml) or the BOE's certified list at: [www.boe.ca.gov/cgi-bin/deliq.cgi](http://www.boe.ca.gov/cgi-bin/deliq.cgi)

If you believe you are on either list in error, please call the FTB at (888) 426-8555 or the BOE at 916-323-8624.