

POTENTIAL LICENSE DENIAL OR SUSPENSION FOR FAILURE TO PAY TAXES

Effective July 1, 2012, the Dental Board of California is required to deny an application for licensure or suspend a license/certificate/registration if a licensee or applicant 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 that an applicant or a licensee is on a certified list, the applicant or licensee has 90 days from the issuance of a "Preliminary Notice of the Intent to Suspend or Withhold Issuance or Renewal of the License" to either satisfy all outstanding tax obligations or enter into a payment installment program with the FTB or BOE. Any such person who fails to come into compliance will have his/her license denied or suspended until the Dental Board of California receives a release from the FTB or BOE. The form for requesting a release will be included with the preliminary notice of suspension or denial.

The law prohibits the Dental Board of California from refunding any money paid for the issuance or renewal of a license where the license is denied or suspended as required by AB 1424 for failure to pay taxes.

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: https://www.ftb.ca.gov/aboutFTB/Delinquent_Taxpayers.shtml or the BOE's certified list at: www.boe.ca.gov/sutax/top500.htm If you believe you are on either list in error, please call the FTB at (866) 418-3702.