

# MAM Meeting September 15, 2011



Paul Angulo, CPA, MA  
County Auditor-Controller



County of Riverside ■ Office of the Auditor-Controller

# Forged Warrants

Presented by  
Celeste Wiggins  
Accounts Payable Division



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## Overview

- Identify the requirements to process request of Forged Warrants
- Explain the Role of the Department and Auditor-Controller's Department
- Provide additional information as requested



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## Common Scenario

Vendor: "I have not received my check"

Department: "Warrant was issued and has already cleared the bank"

Vendor: "I never received nor cashed a check"

Department: "Complete the Declaration of Warrant Endorsement (AP4) and;

Verify if your signature is on the back of the endorsed check"



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## Role of Department

- Provides vendor the Declaration of Warrant Endorsement Forgery (AP4)
  - All parties must sign the AP4
  - Original signature is required
  - AP4 requires a Notary Public signature
  - Business card or Company Letterhead if necessary
  - Return to vendor if required information is missing



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## Role of Department

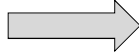
Advise the Vendor that there will be a 6 – 8 week processing period once the AP4 has been received by ACO



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# Sample of Declaration Warrant Endorsement Forgery (AP4)

NOTE: Department must complete this section



DECLARATION OF WARRANT ENDORSEMENT FORGERY  
OFFICE OF THE AUDITOR-CONTROLLER

WARRANT INFORMATION  
DATE: 07/12/11 COUNTY: 417-64 WARRANT NUMBER: 0502241508

Declaration  
I, \_\_\_\_\_ residing at \_\_\_\_\_ declare as follows:

- I have not retained the above described warrant and that the endorsement of my name on the records of the above described warrant shall be null and void.
- I have retained a complete copy (over photo front and back) of the above described warrant and that the signature endorsement thereon was not obtained from the vendor.
- I have not retained any part of the warrant, any copy thereof, any copies thereof or published accounts thereof and cannot in any way be held liable for any part of the warrant or any copies thereof or published accounts thereof.

I declare, under penalty of perjury under the laws of the State of California, that the foregoing is true and correct.

\_\_\_\_\_  
Signature (Print name, date, and address on warrant)

Executed at \_\_\_\_\_ on \_\_\_\_\_

NAME (Print name, date, and address on warrant)

MAILING ADDRESS

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

NAME \_\_\_\_\_

REGISTRATION TITLE \_\_\_\_\_

Return to: County of Riverside - Office of the Auditor-Controller - Low-Stack Warrants Desk  
P.O. Box 1324 - 4000 Center Street, 11th Floor - Riverside, CA 92502



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## Role of Auditor-Controller's Office (ACO)

- Verify that required information has been submitted
  - Warrant information provided on AP4
  - All parties have signed the AP4
  - Business card or Company Letterhead provided if necessary
  - ACO will return AP4 to vendor if required information is missing
  - Forward AP4 and copy of endorsed warrant to Union Bank of California (UBOC)



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## Role of Auditor-Controller's Office (ACO)

- UBOC will notify the County if the forgery claim is denied or approved
- Common reasons for denial:
  - AP4 submitted without Notary Public signature
  - Payee has already received credit
  - One year reclamation has expired



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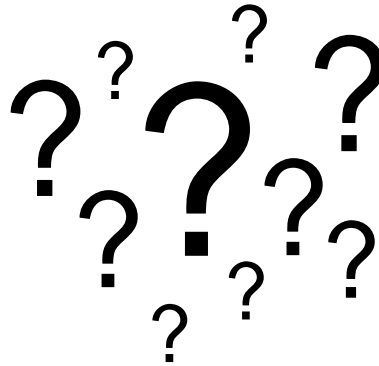
## Role of Auditor-Controller's Office (ACO)

- Upon approval:
  - ACO – Cash Management receives TCR from Treasurer Tax Collector and journals to appropriate accounting string
  - ACO – Accounts Payable issues a voucher to the vendor and a new warrant is issued



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# Questions



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# Tax Levies and Withholding Orders



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## Overview

- Tax Levies
- Withholding Orders
- Duration of Tax Levies and Withholding Orders
- How they should be handled
- How to identify if a vendor has a Tax Levy or Withholding Order
- Who to contact if you have questions



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## Tax Levies

- A tax levy may be imposed by federal or state tax agencies on vendors who fail to timely pay their taxes and when other collection efforts have been exhausted



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## Withholding Orders

- A Withholding Order is a percentage or flat dollar amount that is continually deducted from a debtor's earnings until the order is released
  - Refer to Revenue and Taxation Code Section 19280, and California Code of Civil Procedure Section 706.074



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## Employer's Responsibilities

- An employer is required by law to comply with requirements of the levy or withholding order
- Notify the agency of receipt of the levy
- Notify the vendor that a levy or withholding order has been received
- Withhold the required amount from the vendor's pay and remit payment to the agency
  - Noncompliance may result in the employer paying to the agency penalties up to the full amount due



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## Duration of Tax Levies and Withholding Orders

- Levies are to continue until *Form 668D Release of Levy/Release of Property from Levy* has been received
- Withholding orders will continue until the full amount is paid, or until the Withholding order has been in effect for one year, whichever occurs first
- Or, until a Termination of Order is received



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## Handling Tax Levies and Withholding Orders

- Forward Tax Levies and Withholding Orders to the Auditor-Controller's Office, Mail Stop 1050
- The Auditor-Controller's Office will determine if the Tax Levy or Withholding Order should be set up in PeopleSoft Financials



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# Sample of Internal Revenue Service Notice of Levy on Wages

Form 686 (Rev. 11-01-07) **Notice of Levy on Wages, Salary, and Other Income**

DATE: 04/18/2011 TELEPHONE NUMBER: SECTION: 68714  
 IRS ADDRESS: ACE SUPPORT - STD 4130 OF IRS OFFICE: 1-800-829-3903  
 PO BOX 145544 TELL FREE: 58V  
 CINCINNATI, OH 45250-0544 NAME AND ADDRESS OF TAXPAYER:

TO: F 95-4889133 OFFICE: COUNTY OF RIVERSIDE 4000 LEMON STREET OFFICE  
 RIVERSIDE, CA 92501-1111 IDENTIFYING NUMBERS:  
 SSAN: C 83

Kind of Tax	Tax Period Ending	Unpaid Balance of Assessment	Seizure Amount	Total
1948	12-31-1947	2,889.31	1,891.82	4,479.13
Total Amount Due				4,479.13

We figured the interest and late payment penalty to: 07/12/2011

**THIS IS A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.**

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount hasn't been paid. This levy requires you to turn over to us in the future until this levy is released, and (2) the taxpayer's other income from the date of or for which you are obligated.

We levy these monies to the extent they aren't exempt, as shown on the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you **don't** owe money to this taxpayer, please complete the back of part 3. Attach part 3 as a cover to the rest of this form. Return all of the parts to IRS in the enclosed envelope.

If you owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative: Operations Manager, ACS



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# Sample of Franchise Tax Board Personal Income Tax Withholding Order

STATE OF CALIFORNIA  
 FRANCHISE TAX BOARD  
 1500 STREET 1540 ROOMS  
 SACRAMENTO, CA 95811-1207  
 Telephone: (916) 227-8888  
 Fax: (916) 227-8844

999 **ORDER TO WITHHOLD PERSONAL INCOME TAX EFFECTIVE FOR ONE YEAR PART 1 - RETAIN FOR YOUR RECORDS**

Date: 08/10/11 6600063000 Case Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Tax Year(s): 2001

COUNTY OF RIVERSIDE  
 4000 LEMON STREET 11TH F  
 RIVERSIDE, CA 92501

ORDER NUMBER: 623823405267916 Taxpayer's Name and Address: \_\_\_\_\_

**AMOUNT DUE**  
**\$100.59**

THIS ORDER TO WITHHOLD has been issued to enforce payment of an amount due for California Personal Income Tax. The amount due, shown above, was not paid by the taxpayer when due and is now due, owing, and unpaid.

THIS ORDER IS DIRECTED against any payments now due and any payments, becoming due the taxpayer during the period this order is in effect. (California Revenue and Taxation Code Sections 18670, 18671, 18672, and 18674.)

THIS ORDER IS EFFECTIVE FOR THE PERIOD from the date you received this Order until (1) the amount due shown above has been withheld, (2) the order has been withdrawn by the Franchise Tax Board, or (3) this Order has been in effect for one year, whichever occurs first.

YOU ARE REQUIRED TO WITHHOLD 28% of each payment due the taxpayer during the period this Order is in effect.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY THE TAXPAYER that you are withholding funds pursuant to this Order by delivering PART 3 to the taxpayer as soon as possible.
2. COMPLETE PART 2 of this Order and mail it to the Franchise Tax Board in the enclosed return envelope within 10 days after receipt of this Order. If you are not sending a return, you can fax PART 2 to (916) 227-8844.
3. BEGIN WITHHOLDING from payments due the taxpayer now. You should withhold 28% (the total) of each payment.
4. CONTINUE WITHHOLDING as provided above.
5. REMIT ALL FUNDS WITHHELD within 10 days after the date withheld. Please make your check or money order payable to the Franchise Tax Board; attach it to a copy of PART 1 of this Order and mail it to the Franchise Tax Board address shown at the top of this page.
6. CONTACT THE FRANCHISE TAX BOARD OFFICE at the address or telephone number shown at the top of this page if you are not sure how to proceed in special or unusual circumstances.



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# Sample of Franchise Tax Board Vehicle Registration Withholding Order

STATE OF CALIFORNIA  
 REVENUE AND TAXATION COLLECTIONS  
 400 P STREET, SACRAMENTO, CA 95834-8801  
 (916) 227-1600 FAX (916) 227-1608

5/6/24/11

4-6000032-000

COUNTY OF RIVERSIDE  
 4880 LEWIS STREET, 11TH F  
 RIVERSIDE, CA 92501

Amount due: \$ 132.00

VEHICLE REGISTRATION COLLECTIONS  
 ORDER TO WITHHOLD

RETAIN FOR YOUR RECORDS

ACCOUNT NUMBER: [ ]  
 TAXPAYER: 2229  
 SSN/EIN: [ ]  
 DEBITOR: [ ]

This Order to Withhold has been issued under authorization of Sections 10876 and 10876.1 of the California Revenue and Taxation Code to enforce payment of a delinquent vehicle registration debt.

This order is directed against credits or payments of any nature now due the debtor. Such credits include, but are not limited to:

- deposits in financial institutions (including Individual Retirement Accounts (IRA) or Simplified Employee Pension Plans (SEP))
- declared dividends, rents, royalties, deposits in vacation or holiday trust funds
- any other personal property in your possession or under your control at the time you receive this order.

You are required to withhold the amount in your possession or under your control belonging to the debtor at the time you receive this order, up to the total amount due shown above. Do not withhold more than the amount due.

Refer to the "NOTICE" section on page 2 of this order if you possess or control property other than cash, payments or credits belonging to the debtor.

To comply with this order, please do the following:

- Notify the debtor that you are withholding funds pursuant to this order by delivering page 2 to the debtor as soon as possible.
- Retain the withheld funds for 10 business days from the date you receive this order. At the end of the holding period, send the withheld funds unless this order is withdrawn by our office.
- Complete the questionnaire on page 2 of this order. Please attach your payment to that page and mail it in the enclosed envelope to our office at the address shown above. Page 2 must be returned to our office even if no payment is withheld.
- Advise any interested parties to present claims to the funds by using our office at the telephone numbers shown below.

Please make your check payable to:  
 Vehicle Registration Collections

Thank you for your cooperation.

FB2007-REC-111-0004

RETAIN FOR YOUR RECORDS  
 PAGE 1



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# Sample of Franchise Tax Board Termination of Withholding Order

STATE OF CALIFORNIA  
 REVENUE AND TAXATION COLLECTIONS  
 400 P STREET, SACRAMENTO, CA 95834-8801  
 (916) 227-1600 FAX (916) 227-1608

Notice Date 8/12/11

220700210803

TERMINATION OF WITHHOLDING ORDER — VEHICLE REGISTRATION COLLECTIONS

COUNTY OF RIVERSIDE  
 4880 LEWIS STREET, 11TH F  
 RIVERSIDE, CA 92501

Payer ID: [ ]  
 Account Number: [ ]  
 SSN/EIN: [ ]  
 Amount Due: [ ]

Debtor: [ ]

We are withdrawing the Withholding Order dated 8/12/11 and issued to you under authorization of California Revenue and Taxation Code Section 10876 and the California Code of Civil Procedure Section 706.074.

Stop withholding earnings or funds immediately upon receipt of this notice. Please give page 2 of this notice to the debtor.

Thank you for your cooperation.  
 ADDRESSERS'DOIT

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VEHICLE REGISTRATION COLLECTIONS



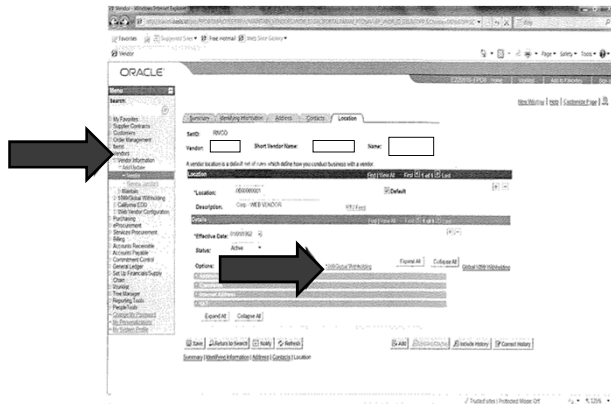
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# How to Identify Setup in PeopleSoft Financials

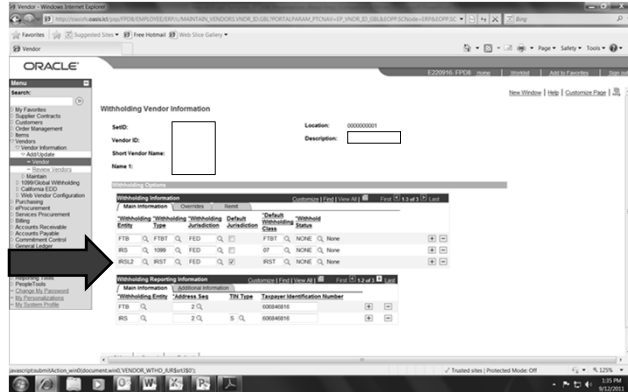
- Click on Vendor-Vendor Information-Add/Update
- Enter the Set ID and Vendor Code
- Click on the Location tab
- Click on the 1099 Global Withholding link



# PeopleSoft Financials Location Tab

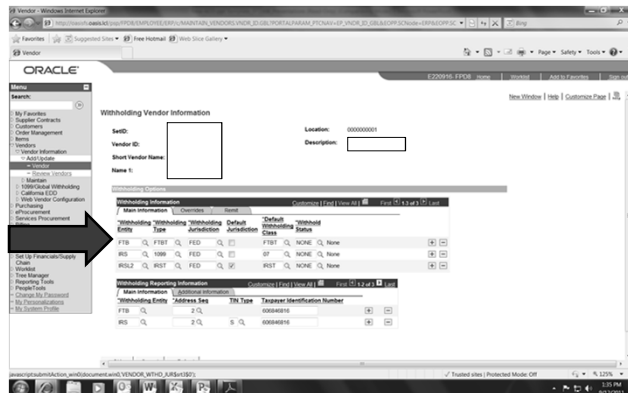


# Active Tax Levy or Withholding Order



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# Inactive Tax Levy or Withholding Order



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## ACO Contacts

If you have questions or concerns regarding vendor payments with Tax Levies or Withholding Orders, please contact:

Celeste Wiggins - micro 5-3840

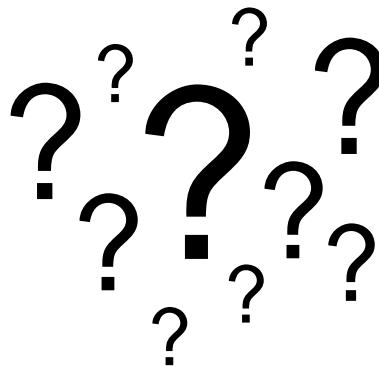
Louise Roberson - micro 5-8386

Sue Warner, Supervising Acct - micro 5-3841



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## Questions



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