

# NO ANALYSIS REQUIRED

Franchise Tax Board

Assembly Rev & Tax

Author: Committee Analyst: Victoria Favorito Bill Number: AB 1545

Related Bills: \_\_\_\_\_ Telephone: 845-3825 Introduced Date: March 5, 2009

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Trust Administration/Income And Payments

ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

TECHNICAL BILL – No program or fiscal changes to existing program.

BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.

MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended \_\_\_\_\_ still applies.

MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below

OTHER – See comments below.

## COMMENTS:

The bill would amend the probate code to address issues relating to amending the Uniform Principal and Income Act (UPIA), which governs the accounting for trusts and estates, to comply with requirements for purposes of qualifying for the marital tax deduction under federal law. FTB does not administer the estate tax marital deduction, thus no analysis is needed for this bill.

Board Position:

S       NA       NP  
 SA       O       NAR  
 N       OUA       PENDING

Franchise Tax Board Staff

Date

Victoria Favorito

04/22/09