

New Regulations Added to the 2019 Rulemaking Calendar Not Yet Approved

- Section 18001-1(a) – Other State Tax Credit (Page 2)

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Nontaxable Exchanges		CCR Title & Sections Affected: Title 18, Sections 17951-7, 25137(e)	Statute(s) Being Implemented: Rev. and Tax Code Sections 17951 and 25137			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Ciro Immordino, (916) 845-4066	Projected Dates:				
		Notice Published: 07/19	Public Hearing: 09/19	Adoption by your agency: 11/19	To OAL for review: 12/19	
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>An interested parties meeting was held on Wednesday, February 3, 2016. Staff anticipates holding a second interested parties meeting in 2019.</p>						

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Other State Tax Credit		CCR Title & Sections Affected: Title 18, Sections 18001-1(a)		Statute(s) Being Implemented: Rev. and Tax Code Sections 18001	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Veronica Long, (916) 845-2878 Adam Susz, (916) 845-5130	Projected Dates:			
		Notice Published: 01/20	Public Hearing: 03/20	Adoption by your agency: 06/20	To OAL for review: 07/20
Report on the status of all uncompleted rulemaking described on previous calendars: New project, added to calendar this year.					

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Extension Period for Partnership Returns		CCR Title & Sections Affected: Title 18, Sections 18567	Statute(s) Being Implemented: Rev. and Tax Code Section 18567			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Brian Werking, (916) 845-5685	Projected Dates:				
		Notice Published: 2/19	Public Hearing: 04/19	Adoption by your agency: 07/19	To OAL for review: 08/19	
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff requested and received permission at the December 7, 2017 meeting of the Franchise Tax Board to proceed to the formal process on this regulatory project.</p>						

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Withholding on Payments Derived from California Sources by Nonresident Individuals and Non-California Business Entities from the Sale or Exchange of any California Real Property		CCR Title & Sections Affected: Title 18, Sections 18662-0 through 18662-6 and 18662-8		Statute(s) Being Implemented: Rev. and Tax Code Section 18662	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: David Muradyan, (916) 845-4540	Projected Dates:			
		Notice Published: 11/18	Public Hearing: 01/19	Adoption by your agency: 04/19	To OAL for review: 05/19
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held on October 12, 2015 and July 11, 2016. Staff received permission to proceed to the formal process at the April 13, 2017 Board meeting. Staff anticipates publishing the Notice of Proposed Rulemaking on November 16, 2018.					

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Withholding on Domestic Pass-Through Entities		CCR Title & Sections Affected: Title 18, Section 18662-7		Statute(s) Being Implemented: Rev. and Tax Code Section 18662	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Leah Thyberg, (916) 845-3617	Projected Dates:			
		Notice Published: 07/19	Public Hearing: 09/19	Adoption by your agency: 11/19	To OAL for review: 12/19
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Interested parties meetings were held on December 12, 2014, and September 8, 2017. Staff anticipates holding a third interested parties meeting in early 2019.</p>					

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Corporation Defined, Classifications of Organizations, Business Entities-Definitions, and Classification of Certain Business Entities		CCR Title & Sections Affected: Title 18, Sections 23038(b)-1, 23038(b)-2, 23038(b)-3, 23038(b)-4, 23038(b)-5	Statute(s) Being Implemented: Rev. and Tax Code Section 23038			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bradley Kragel, (916) 845-2861	Projected Dates:				
		Notice Published: 05/18	Public Hearing: NA	Adoption by your agency: 12/18	To OAL for review: 01/19	
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held January 11, 2016 and August 3, 2016. Staff received permission to proceed to the formal process at the December 8, 2016 Board meeting. The Notice of Proposed Rulemaking was published on May 11, 2018.						

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Assignment of Credits – Eligible Assignees and Reorganizations		CCR Title & Sections Affected: Title 18, Sections 23663-6		Statute(s) Being Implemented: Rev. and Tax Code Section 23663	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Ciro Immordino, (916) 845-4066 Richard Tay, (213) 897-5266	Projected Dates:			
		Notice Published: 03/19	Public Hearing: 05/19	Adoption by your agency: 09/19	To OAL for review: 10/19
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held on June 12, 2014 and June 12, 2018. Staff received permission to proceed to the formal process at the September 21, 2018 Board meeting					

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Market Based Rules for Sales Other than Sales of Tangible Personal Property		CCR Title & Sections Affected: Title 18, Section 25136-2	Statute(s) Being Implemented: Rev. and Tax Code Section 25136			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Melissa Williams, (916) 845-7831 Amanda Smith, (916) 845-2869	Projected Dates:				
		Notice Published: 09/19	Public Hearing: 11/19	Adoption by your agency: 02/20	To OAL for review: 03/20	
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>The Board approved this project at its December 4, 2014, meeting. Recent amendments were approved by the Office of Administrative Law on September 15, 2016. Interested parties meetings on the subsequent project for possible additional amendments to the regulation were held on January 20, 2017, June 16, 2017, and March 30, 2018. Staff expects to hold a fourth interested parties meeting in 2019.</p>						

FRANCHISE TAX BOARD
2019 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018

Subject: Alternative Apportionment Method Petition Procedures		CCR Title & Sections Affected: Title 18, Section 25137		Statute(s) Being Implemented: Rev. and Tax Code Sections 25137	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Melissa Williams, (916) 845-7831		Projected Dates:		
		Notice Published: 08/19	Public Hearing: 10/19	Adoption by your agency: 12/19	To OAL for review: 01/20
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff held an interested parties meeting on June 30, 2017. Staff anticipates holding a second interested parties meeting in late 2018.</p>					