



STATE OF CALIFORNIA
TAXPAYERS' RIGHTS ADVOCATE'S OFFICE MS F280
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

01.25.2019

DENNIS LOPER

Dear Mr. Loper,

Thank you for your proposal presented at the Taxpayers' Bill of Rights hearing last December. As the Taxpayers' Rights Advocate, your concerns are important to me. I am always interested in hearing your concerns and partnering with you to help resolve them. Please note the Department's response below to your proposal:

1. Develop Legislation for OSTC to Avoid Double Taxation

Thank you for your submission of a proposed amendment to California Revenue and Taxation Code ("RTC") section 18001 during the 2018 Taxpayers' Bill of Rights meeting. The Franchise Tax Board will consider your proposal during its annual Legislative proposal process.

On a related note, we would encourage you to participate in the Franchise Tax Board's interested parties meeting regarding a possible proposed regulation to RTC section 18001, tentatively scheduled for later this year.

Sincerely,

Susan Maples
Taxpayers' Rights Advocate

cc: Yvette M. Stowers
Jacqueline Wong-Hernandez
Irena Asmundson
Val Davidson