

CALIFORNIA FRANCHISE TAX BOARD

Internal Procedures Manual
Multistate Audit Procedures Manual

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17000 OTHER PROCEDURES

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The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated.

17010 BILL ANALYSIS

Bill analysis is the only opportunity to review pending Legislation that may impact audit's workload or may create inconsistencies in the tax law. In analyzing a bill, auditors need to:

- Consider and explain its impact,
- Identify all assumptions and data sources, and
- Present any other reasoning applied in drawing your conclusions.

The analysis should generally follow the outline shown below.

- Begin by reading the bill text first. By reading the bill you will gain a general understanding of each section of law. It may be beneficial to take notes, including questions about areas that are unclear, and make corrections to grammar or spelling.
- Compare the legislative intent language and the language of the proposed law changes in the bill to determine whether the language in the bill technically accomplishes the author's intent or if something else would occur as a result of the bill. If you believe the intent is not met or the bill would create unintended consequences, it is your responsibility to point that out.
- Complete the Contact Response * * * * * .
- Submit the Contact Response containing the program analysis, via a separate email, to the LSB Analyst, MSA Bill Analysis Coordinator, and Bill Analysis Coordinator's Assistant by the specified date.

You will receive the bill analysis via email from your unit contact person if it is an original bill, or from the MSA Bill Analysis Coordinator or MSA Bill Analysis Coordinator's Assistant if it is a previously assigned bill that is now being amended or if it is a review of the LSB Analyst's summary.

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NOTE: ((* *)) = Indicates confidential and/or proprietary information that has been deleted.

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17030 MULTISTATE TAX COMMISSION REQUESTS

The Multistate Tax Commission (MTC) is an organization of states created for the purpose of bringing some order to the state taxation of multistate businesses. Member states pool their resources to select candidates for corporate income, sales and use, franchise and gross receipts tax audits. The MTC audit staff carries out these audits just as though they were part of a state's own audit staff, forwarding their findings and recommendations to the member states for assessment and collection at the completion of the audit.

The disclosure of confidential tax return information is authorized to the MTC for tax purposes only. Employees authorized to disclose information to the MTC* * * * *
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Multistate Desk Audit Unit has a liaison that can assist with this process.

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17040 OTHER STATE TAX AGENCIES REQUESTS FOR INFORMATION

Other States' requests for information can only be provided by designated employees here at the Franchise Tax Board. Franchise Tax Board designees are authorized to receive, request and disclose confidential tax information with those states with which we have agreements, where they also have designees. * * * * * at the FTB and other states who are designated to receive and disclose confidential tax information.

For more information on confidentiality and disclosure, see **MAPM 2000**.

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