







**FRANCHISE TAX BOARD  
2014 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013**

<b>Subject:</b>  Nonresident Withholding – Domestic (U.S.) Pass-Through Entities		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Section 18662-7	<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Section 18662			
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  Doug Powers, (916) 845-4962	<b>Projected Dates:</b>				
		<b>Notice:</b>  06/14	<b>Hearing:</b>  08/14	<b>Adoption:</b>  11/14	<b>To OAL:</b>  12/14	
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Please see the Calendar for Sections 18662-0 through 18662- and 19002 above.</p> <p><b>New</b> – Waiting to hold an interested parties meeting.</p>						







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Subject: Release of Liens Filed in Error		CCR Title & Sections Affected: Title 18, Section 21019		Statutes Being Implemented: Rev. and Tax. Code Section 21019			
Responsible Agency Unit: Legal Division		Contact Person & Phone Number: Melody Scullary, (916) 845-4978 Doug Powers, (916) 845-4962		Projected Dates:			
				Notice: 08/14	Hearing: 10/14	Adoption: 12/14	To OAL: 01/15
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p><b>New</b> – Waiting to schedule an interested parties meeting.</p>							

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Subject:  Mechanics of Assignments of Credits to Combined Group Members		CCR Title & Sections Affected:  Title 18, Section 23663		Statutes Being Implemented:  Rev. and Tax. Code Section 23663			
Responsible Agency Unit:  Legal Division		Contact Person & Phone Number:  Ciro Immordino, (916) 845-4066		Projected Dates:			
				Notice:  08/14	Hearing:  10/14	Adoption:  12/14	To OAL:  01/15
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p><b>New</b> – Expand scope to clarify when corporations will be treated as members of the same combined reporting group for purposes of these assignment provisions. An interested parties meeting will be held on December 5, 2013.</p>							

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013**

Subject: Transfer of Appreciated Property to an Insurer		CCR Title & Sections Affected: Title 18, Section 24465		Statutes Being Implemented: Rev. and Tax. Code Section 24465			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Tommy Leung, (916) 845-5507		Projected Dates:				
		Notice: 07/14	Hearing: 09/14	Adoption: 11/14	To OAL: 01/15		
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p>An interested parties meeting was held on March 8, 2011. A second interested parties meeting will be held in March or April 2014.</p>							





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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2012**

Subject:  Intercompany Transactions		CCR Title & Sections Affected:  Title 18, Section 25106.5-1	Statutes Being Implemented:  Rev. and Tax. Code Section 25106.5			
Responsible Agency Unit:  Legal Division	Contact Person & Phone Number:  Laurie McElhatton, (916) 845-6916 Craig Swieso, (916) 845-5244		Projected Dates:			
			Notice:  05/13	Hearing:  07/13	Adoption:  11/13	To OAL:  11/13
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p>  <p>Interested parties meetings were held on April 21, 2010, September 22, 2010, and August 16, 2011. Staff received approval from the Board at the December 1, 2011 FTB Meeting to proceed with the formal regulatory process. A formal hearing was held on July 25, 2013. As a result of the hearing, a 15-day notice was issued on October 2, 2013. A second 15-day notice was issued on October 24, 2013. No written or oral comments were received. The rulemaking file was submitted to OAL on November 21, 2013, for review and approval and filing with the Secretary of State.</p>						









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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013**

Subject:  Apportionment and Allocation of Partnership Income, Income from a Business, Trade or Profession, and Intercompany Transactions		CCR Title & Sections Affected:  Title 18, Sections 25137-1, 17951-4 and 25106.5-1		Statutes Being Implemented:  Rev. and Tax. Code Sections 25137, 17951 and 25106.5			
Responsible Agency Unit:	Contact Person & Phone Number:		Projected Dates:				
Legal Division	Carl Joseph, (916) 845-5151		Notice: 06/14	Hearing: 08/14	Adoption: 11/14	To OAL: 02/15	
Report on the status of all uncompleted rulemaking described on previous calendars:							
Interested parties meetings were held on September 19, 2008 and October 18, 2013. A third interested parties meeting will be held in January or February 2014. Added additional sections to Title 18, section 25137-1, to address possible need for conforming changes.							

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013**

<b>Subject:</b>  Combination of General (Non-Financial) and Financial Corporations		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Section 25137-10		<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Section 25137	
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  John Su, (213) 897-5222	<b>Projected Dates:</b>			
		<b>Notice:</b>  07/14	<b>Hearing:</b>  09/14	<b>Adoption:</b>  12/14	<b>To OAL:</b>  02/15
<b>Report on the status of all uncompleted rulemaking described on previous calendars:</b>    <b>New –</b> Waiting to schedule an interested parties meeting.					

