



1 of 2 DOCUMENTS

DEERING'S CALIFORNIA CODES ANNOTATED
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*** THIS DOCUMENT IS CURRENT THROUGH 2009-2010 EXTRAORDINARY SESSIONS 1-5, ***
*** AND 7, AND URGENCY LEGISLATION THROUGH CH 7 OF THE 2010 REGULAR SESSION ***
*** AND CH 8 OF THE 2009-2010 8TH EXTRAORDINARY SESSION ***

REVENUE AND TAXATION CODE
Division 2. Other Taxes
Part 10.2. Administration of Franchise and Income Tax Laws
Chapter 7. Administration of Tax
Article 1. Powers and Duties of Franchise Tax Board

GO TO CALIFORNIA CODES ARCHIVE DIRECTORY

Cal Rev & Tax Code § 19523.5 (2009)

§ 19523.5. Suspension or disbarment from practice before United States Department of the Treasury resulting in suspension or disbarment from practice before Franchise Tax Board

(a) If the United States Secretary of the Treasury has, under the authority of Section 330(b) of Subchapter II of Chapter 3 of Subtitle 1 of Title 31 of the United States Code, suspended or disbarred a person from practice before the United States Department of the Treasury, the Franchise Tax Board shall, after notice and opportunity for a proceeding, suspend or disbar that person from practice before the Franchise Tax Board during the period of federal suspension or disbarment, unless the action of the United State Secretary of the Treasury was clearly erroneous.

(b) For purposes of this section, both of the following definitions apply:

(1) "Practice" or "practices" means all matters connected with a presentation to the Franchise Tax Board or any of its officers or employees relating to a taxpayer's rights, privileges, or liabilities under laws or regulations administered by the Franchise Tax Board.

(2) "Presentations" means, but is not limited to, preparing and filing documents, corresponding and communicating with the Franchise Tax Board, and representing a client at conferences, hearings, and meetings.

(c)

(1) Every person who practices before the Franchise Tax Board and is suspended or disbarred from practice before the United States Department of the Treasury shall notify the Franchise Tax Board, in writing, within 45 days of the issuance of a final order disbarring or suspending the person pursuant to Section 10.80 of Subpart D of Part 10 of Subtitle A of Title 31 of the Code of Federal Regulations, revised as of July 26, 2002.

(2) Any person that fails to notify the Franchise Tax Board pursuant to paragraph (1) shall be subject to a penalty of five thousand dollars (\$5,000).

(d) The written notice required by subdivision (c) shall concede the accuracy of the federal action, or state the reason or reasons why the federal action is clearly erroneous.

(e) Any person that has been suspended or disbarred from practice before the Franchise Tax Board may seek review of that determination by bringing an action pursuant to *Section 1085 of the Code of Civil Procedure*.

(f) The Franchise Tax Board may prescribe any regulations necessary to carry out the purposes of this section.

(g) This section shall be effective for final federal orders of disbarment or suspension issued on or after the enactment date of this act.

HISTORY:

Added Stats 2005 ch 74 § 71 (AB 139), effective July 19, 2005.

NOTES:

Former Sections:

Former § 19523.5, relating to schedule of property tax assistance for renters, was added Stats 1976 ch 1060 § 12 and repealed Stats 1977 ch 1242 § 13, effective October 1, 1977.