

Section 19591 is amended to read:

§ 19591. Specialized Tax Service Fees.

(a) In general. Revenue and Taxation Code section 19591 requires the Franchise Tax Board to impose fees for certain specialized tax services and to establish the amounts of those fees in the manner and the amounts necessary to reimburse the board for the costs of administering the specialized services, including the Franchise Tax Board's direct and indirect costs for providing specialized tax services.

(b) Specialized tax service fees and amounts. ~~Commencing on January 1, 2006, the~~ specialized tax service fees shall be as follows:

(1) Installment payment programs.

(A) Individual taxpayers - ~~\$3420.00.~~

(B) Business Entity taxpayers - ~~\$5035.00.~~

(2) Expedited Services.

(A) Corporation revivor requests - ~~\$56100.00.~~

(B) Tax clearance certificate requests - \$100.00.

(C) Tax-exempt status requests - ~~\$4050.00.~~

(D) Limited Partnership revival confirmation letter requests - \$56.00.

(3) For purposes of this regulation, the fees listed in subsection (b) shall be applicable as of:

(A) In the case of fees specified in subsections (b)(1)(A) & (B), and (b)(2)(A), (B), and (C), January 1, 2011.

(B) In the case of fees specified in subsection (b)(2)(D), January 1, 2011.

Note: Authority cited: Sections 19503 and 19591, Revenue and Taxation Code.
Reference: Section 19591, Revenue and Taxation Code.