



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
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JOHN CHIANG
Chair
JEROME E. HORTON
Member
MICHAEL COHEN
Member

Second Interested Parties Meeting

To attend this meeting, please RSVP by October 16, 2013, by contacting Colleen Berwick at (916) 845-3306 or Email: Colleen.Berwick@ftb.ca.gov.

To participate in this meeting by telephone, use this number to dial in: (877) 923-3149. The participant pass code is 2233420.

When

October 18, 2013
10:00 am

Where

Franchise Tax Board
Golden State Room A/B
9646 Butterfield Way
Sacramento, CA 95827
(North Lobby Entrance)

Topic ([See Discussion Topics](#))

Discuss amendments to Regulation section 25137-1 (Apportionment and Allocation of Partnership Income), and associated provisions of Regulation sections 17951-4 and 25137-2, to:

- Clarify the treatment of distributive share items from non-unitary partnerships
- Address tiered partnerships
- Address indirect ownership of business assets
- Address intercompany sales between partners and partnerships
- Address special allocation of partnership interests
- Address variations in taxable years between partners and partnerships
- Clarify sales factor treatment of partnership interests
- Eliminate duplicate long-term contract provisions
- Integrate personal and corporate income tax rules
- Clarify the application of safe harbor rules in Regulation section 17951-4

Purpose

To elicit public input regarding possible amendments to the existing partnership regulation and associated provisions of other applicable regulations.

Contact

Carl Joseph

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[Visitors Parking Map](#)

* This facility is architecturally accessible to persons with physical disabilities.