



PO BOX 1720  
SACRAMENTO CA 95741-1720  
Telephone (916) 845-3306  
Fax (916) 845-3648

JOHN CHIANG  
**Chair**  
JEROME E. HORTON  
**Member**  
ANA J. MATOSANTOS  
**Member**

---

## Second Interested Parties Meeting

To attend this meeting, please RSVP by February 10, 2011, by contacting Colleen Berwick at (916) 845-3306 or Email: [Colleen.Berwick@ftb.ca.gov](mailto:Colleen.Berwick@ftb.ca.gov). Space is limited.

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

### When

February 15, 2012  
1:30 p.m.

### Where

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

### Topic

Discuss draft language for a new regulation under Revenue and Taxation Code section 17052.6 regarding adequate records that must be maintained by the taxpayer to establish entitlement to the Child and Dependent Care Expenses (CDC) Credit.

The first interested parties meeting was held on May 31, 2011, and a summary of that meeting was posted on the Franchise Tax Board website. As no comments were made or questions asked regarding possible regulatory language, the Franchise Tax Board has drafted proposed language for review by interested parties.

This second interested parties meeting will provide an opportunity for interested parties to discuss with staff the draft regulation language and explore alternative language. It would be helpful to the interested parties and participants if any proposals were available at the time of the interested parties meeting. Materials submitted to staff prior to the interested parties meeting will be duplicated so that they will be available to other participants. (Please contact Ms. Berwick to submit materials.) Proposals may also be developed as a result of discussions at the interested parties meeting and will not necessarily be available during the course of the interested parties meeting.

### Purpose

To elicit public input into a new regulation under Revenue and Tax Code section 17052.6 to provide clarification as to adequate documentation and other sufficient evidence that will establish entitlement to the CDC credit. Staff believes that the following core principles provide an objective basis upon which to evaluate the draft language of the regulation:

- Equity: Are all taxpayers claiming the credit being treated in a similar manner?
- Customer Service: Are taxpayers reasonably able to acquire and maintain the required documentation or other sufficient evidence to establish entitlement to the credit?
- Administration: Does the language define adequate documentation and other sufficient evidence required to establish entitlement to the credit such that administration of the credit is reasonably objective and efficient?

### Interested Parties Meeting Contact for Regulation Language

Jaclyn Appleby:  
Email: [jaclyn.appleby@ftb.ca.gov](mailto:jaclyn.appleby@ftb.ca.gov)  
Telephone: (916) 845-5712  
Address: Legal Division (MS-A260), P.O. Box 1720, Rancho Cordova, CA 95741-1720.

### [Visitor Parking Map](#)

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