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JOHN CHIANG  
**Chair**  
BETTY T. YEE  
**Member**  
ANA J. MATOSANTOS  
**Member**

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## Interested Parties Meeting

To attend this meeting, please RSVP by November 30, 2010, 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

December 3, 2010  
10:30 a.m.

### Where

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

### Topic

Discuss adopting new regulations under Revenue and Taxation Code sections 19131 (failure to file a tax return) and 19132 (failure to pay tax) to:

- Address whether abatement of these penalties may be appropriate under standards similar to the federal first time abatement authority under [Internal Revenue Manual section 20.1.1.3.6.1](#).
- Discuss specific situations, such as where a taxpayer has not previously had a California filing obligation, or where no penalties have been assessed against the taxpayer for a specified time period, or other situations, for inclusion in the proposed regulations.

### Purpose

To elicit public input into potential new regulations to provide for a California First Time Abate process similar to the federal First Time Abate Administrative Waiver Policy.

### Contact:

Jane Perez:

- Email: [Jane.Perez@ftb.ca.gov](mailto:Jane.Perez@ftb.ca.gov)
- Telephone: (916) 845-6087
- 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.