



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
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JOHN CHIANG
Chair

BETTY T. YEE
Member

ANA J. MATOSANTOS
Member

Interested Parties Meeting

To attend this meeting, please RSVP by April 16, 2010, 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

April 21, 2010
10:00 a.m.

Where

Franchise Tax Board
Golden State Room A
9646 Butterfield Way
Sacramento, CA 95827

Topics ([See Topics of Discussion](#))

Discuss proposed regulations to implement [Revenue and Taxation Code section 19523.5](#), pertaining to persons suspended or disbarred from practice before the United States Department of the Treasury.

Background

In 2005 the Legislature passed and the Governor signed [AB 139](#), which added section 19523.5 to the Revenue and Taxation Code. This section mandates that persons who are suspended or disbarred from practice before the United States Department of the Treasury shall, after notice and opportunity for a proceeding, be suspended or disbarred from practice before the Franchise Tax Board (FTB). Section 19523.5 further mandates the imposition of a \$5,000.00 penalty for the failure to provide written notification to the FTB within 45 days of a final order suspending or disbarring the person from practice before the Internal Revenue Service.

Section 19523.5 also mandates the imposition of a \$5,000.00 penalty for the failure to provide written notification to the FTB within 45 days of a final order suspending or disbarring the person from practice before the United States Department of the Treasury. The penalty may be contested by paying the penalty and applicable interest in full and filing a claim for refund. If the FTB denies the claim or the claim is deemed denied pursuant to Revenue and Taxation Code section 19331, the person may file an appeal with the State Board of Equalization or an action in Superior Court upon the grounds set forth in the claim for refund.

Purpose

To elicit public input on the content of the proposed regulation pertaining to persons suspended or disbarred from practice before the United States Department of the Treasury, as mandated under Revenue and Taxation Code section 19523.5.

Contact

Mary Yee
Tax Counsel III

Please submit written comments in advance to Mary.Yee@ftb.ca.gov. or by mail to:

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Franchise Tax Board
Legal Division (MS A260)
P.O. Box 1720
Rancho Cordova, CA 95741-1720

[Visitors Parking Map](#)

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