

Report on Interested Parties Meeting
Revenue and Taxation Code § 19591
Specialized Tax Service Fees
March 16, 2010

Administration

An interested parties meeting was held on March 16, 2010, at 1:00 p.m., at the Franchise Tax Board Central Office in Sacramento. Approximately eight individuals attended in person and by telephone. Representing the department was Delinda Tamagni, Tax Counsel, of the Legal Division.

Background

Regulation section 19591 establishes the amount of specialized tax service fees for installment payment programs and specific expedited services.

The Franchise Tax Board has authority under Assembly Bill 1546 (Stats. 2009, ch. 544) to charge a fee for expedited limited partnership revival confirmation letters. This fee is statutorily set at \$100 until January 1, 2011, at which time it requires regulations to set it and impose it thereafter.

The purpose of the interested parties meeting was to elicit public input regarding the amendment of Regulation section 19591 to establish the amount of the specialized tax service fee for the issuance of expedited limited partnership revival confirmation letters for periods on or after January 1, 2011.

Staff Commentary

Staff opened the meeting by describing the regulation and providing a brief history of the Franchise Tax Board's authority to charge a fee for expedited limited partnership revival confirmation letters.

Attendee Commentary

Attendees asked if the Franchise Tax Board had established the amount of the specialized tax service fee, which staff indicated had not yet been done.

Subsequent Action

At the conclusion of the meeting, staff reiterated its interest in hearing and receiving additional comments. Staff will acquire a cost summary report in order to establish the amount of the expedited limited partnership revival confirmation letter fee.