

Report on Interested Parties Meeting
Revenue and Taxation Code § 19591
Specialized Tax Service Fees
October 27, 2010

Administration

An interested parties meeting was held on October 27, 2010, at 1:00 p.m., at the Franchise Tax Board Central Office in Sacramento. Approximately six individuals attended in person. 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 amendments to Regulation section 19591 would establish the specialized tax service fee for the issuance of a limited partnership revival confirmation letter at \$56 for periods on or after the effective date of the amendments to the regulation. In addition, the fees for the installment payment programs and expedited services set forth in subsection (b) (1) and (2) would also be amended. For the installment payment programs, the fees would increase, with the fee for individual taxpayers now \$34 and the fee for business entity taxpayers now \$50, both effective on July 1, 2011. For expedited services, the fees would decrease, with corporation revivor requests now \$56 and tax-exempt status requests now \$40, both effective as of the effective date of the amendments to the regulation.

The purpose of the interested parties meeting was to elicit public input regarding amending current Regulation section 19591 to establish the amount of the specialized tax services fee for the issuance of a limited partnership revival confirmation letter, as well as the revision of existing fees for installment payment programs and other expedited services.

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

No questions were asked.

Subsequent Action

At the conclusion of the meeting, staff reiterated its interest in hearing and receiving additional comments.