



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**

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## Interested Parties Meeting

To attend this meeting, please RSVP by May 27, 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

May 31, 2011  
1:00 p.m.

### Where

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

### Topic

Discuss proposed new regulations under Rev. & Tax. Code section 17052.6, the California Child and Dependent Care Expenses (CDC) credit. The proposed regulations will address:

- What documentation is acceptable to identify the taxpayer's claimed qualifying child[ren] and/or dependent(s).
- What documentation is acceptable to (1) identify the taxpayer's care provider and (2) legal presence, i.e., authorized to reside and work in United States.
- What documentation is acceptable to establish payment for care services in lieu of copies of cancelled checks and money orders.

### Purpose

To elicit public input on the content of possible new regulations under Rev. & Tax. Code section 17052.6. The proposed regulations are intended to provide clarification as to what are acceptable documents to establish entitlement to the CDC credit. Staff believes that the following core principles provide an objective basis upon which to evaluate any proposed regulations:

- Equity: Are all taxpayers claiming the credit being treated in a similar manner?
- Customer Service: What sort of documentation for identity and proof of payment constitutes a reasonable requirement for a taxpayer to provide?
- Administration: Would regulations defining acceptable documentation for identity and proof of payment allow for a more objective and effective administrative process?

### Contact:

Lisa Lawson

- Email: [Lisa.Lawson@ftb.ca.gov](mailto:Lisa.Lawson@ftb.ca.gov)
- Telephone: (916) 845-3946
- Address: Legal Division, (A260) P.O. Box 1720, Rancho Cordova, CA 95741-1720

### [Visitor Parking Map](#)

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