

**FRANCHISE TAX BOARD
2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Withholding at Source Requirements and Credit for Tax Withheld		CCR Title & Sections Affected: Title 18, Sections 18662-0 through 18662-8 and 18662-11 through 18662-14, 19002	Statutes Being Implemented: Rev. and Tax. Code Sections 18662 and 19002			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bruce Langston, (916) 845-3337 Ken Davis, (916) 845-3839	Projected Dates:				
		Notice: 02/12	Hearing: 04/12	Adoption: 06/12	To OAL: 09/12	
Report on the status of all uncompleted rulemaking described on previous calendars: Interested parties meetings were held on August 13, 2007 and July 14, 2011. A separate interested parties meeting will be held for section 18662-7 sometime in the spring of 2012. Waiting for Board approval to proceed with the formal regulatory process.						

**FRANCHISE TAX BOARD
2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Certificates of Residence		CCR Title & Sections Affected: Title 18, Section 18662-7		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Bruce Langston, (916) 845-3337 Ken Davis, (916) 845-3839	Projected Dates:			
		Notice: 04/12	Hearing: 06/12	Adoption: 08/12	To OAL: 09/12
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Please see the Calendar for Sections 18662-0 through 18662- and 19002 above.</p> <p>An interested parties meeting will be held sometime in the spring of 2012.</p>					

**FRANCHISE TAX BOARD
2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Failure to File a Return and Failure to Pay Tax		CCR Title & Sections Affected: Title 18, Sections 19131 and 19132		Statutes Being Implemented: Rev. and Tax. Code Sections 19131 and 19132			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Cynthia Kent, (713) 853-4604 Karen Smith, (916) 845-3347	Projected Dates:					
		Notice: 03/12	Hearing: 05/12	Adoption: 09/12	To OAL: 12/12		
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Interested parties meetings were held on December 3, 2010 and November 1, 2011. Waiting for Board approval to proceed with the formal regulatory process.</p>							

**FRANCHISE TAX BOARD
2012 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2011

Subject: Combined Reporting Group Intercompany Transactions- Conformity with Federal Consolidated Return Group Regulations Pertaining to Liquidations Eliminating DISAs		CCR Title & Sections Affected: Title 18, Section 25106.5-1	Statutes Being Implemented: Rev. and Tax. Code Section 25106.5			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Craig Swieso, (916) 845-5244	Projected Dates:				
		Notice: 06/12	Hearing: 09/12	Adoption: 12/12	To OAL: 02/13	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.						

