

**FRANCHISE TAX BOARD  
2010 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2009**

Subject: Combined Reporting		CCR Title & Sections Affected: Title 18, Section 25106.5		Statutes Being Implemented: Rev. and Tax. Code Section 25135 (SBX3 15)			
Responsible Agency Unit: Legal Division		Contact Person & Phone Number: Carl Joseph, (916) 845-5151		Projected Dates:			
				Notice: 06/10	Hearing: 08/10	Adoption: 12/10	To OAL: 02/11

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**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2009**

Subject: Single Sales Factor Election		CCR Title & Sections Affected: Title 18, Section 25128.5		Statutes Being Implemented: Rev. and Tax. Code Section 25128.5 (SBX3 15, AB 1546)			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Laurie McElhatton, (916) 845-6916	Projected Dates:					
		Notice: 05/10	Hearing: 07/10	Adoption: 10/10	To OAL: 01/11		

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**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2009**

<b>Subject:</b>  Sales Factor, Sales Other Than Sales of Tangible Personal Property in This State		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Section 25136		<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Section 25136 (SBX3 15)			
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  Melissa Potter, (916) 845-7831		<b>Projected Dates:</b>				
			Notice:  04/10	Hearing:  06/10	Adoption:  09/10	To OAL:  12/10	

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

<b>Subject:</b>  Limited Liability Company Fees		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Section 17942	<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Section 17942 (As revised by AB 198)			
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  Michael Vigil, (916) 845-7902	<b>Projected Dates:</b>				
		<b>Notice:</b>  06/10	<b>Hearing:</b>  09/10	<b>Adoption:</b>  01/11	<b>To OAL:</b>  03/11	
<b>Report on the status of all uncompleted rulemaking described on previous calendars:</b>          Staff held an interested parties meeting in June 2008. No further action has been scheduled.						



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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

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:  02/10	Hearing:  05/10	Adoption:  08/10	To OAL:  11/10		
Report on the status of all uncompleted rulemaking described on previous calendars:  Staff will hold a formal regulation hearing in the spring of 2010.							

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

<b>Subject:</b>  Failure to File a Return and Failure to Pay Tax		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Sections 19131 and 19132		<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Sections 19131 and 19132	
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  Craig Scott, (916) 845-6510	<b>Projected Dates:</b>			
		Notice:  05/10	Hearing:  08/10	Adoption:  11/0	To OAL:  02/11
<b>Report on the status of all uncompleted rulemaking described on previous calendars:</b>          Waiting to schedule an interested parties meeting.					







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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

Subject:  Credit Assignment		CCR Title & Sections Affected:  Title 18, Section 23663		Statutes Being Implemented:  Rev. and Tax. Code Section 23663 (AB 1452)			
Responsible Agency Unit:  Legal Division		Contact Person & Phone Number:  Andrea Chang, (916) 845-3723		Projected Dates:			
				Notice:  04/10	Hearing:  06/10	Adoption:  09/10	To OAL:  01/11
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p>  <p>Staff held an interested parties meeting in April 2009. No further action has been scheduled.</p>							

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

<b>Subject:</b>  Ordering of Dividend Payments and Intercompany Transactions		<b>CCR Title &amp; Sections Affected:</b>  Title 18, Sections 24411 and 25106.5-1		<b>Statutes Being Implemented:</b>  Rev. and Tax. Code Sections 24411 and 25106.5	
<b>Responsible Agency Unit:</b>  Legal Division	<b>Contact Person &amp; Phone Number:</b>  Craig Swieso, (916) 845-5244	<b>Projected Dates:</b>			
		<b>Notice:</b>  03/10	<b>Hearing:</b>  05/10	<b>Adoption:</b>  08/10	<b>To OAL:</b>  10/10
<b>Report on the status of all uncompleted rulemaking described on previous calendars:</b>          Staff held a formal hearing on January 16, 2008. No further action has been scheduled.					

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**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2009**

Subject:  Airlines and Airlines Property		CCR Title & Sections Affected:  Title 18, Sections 25101.3 and 25137-7		Statutes Being Implemented:  Rev. and Tax. Code Section 25101.3 and 25137			
Responsible Agency Unit:  Legal Division		Contact Person & Phone Number:  Brian Miller, (916) 845-3075		Projected Dates:			
				Notice: 10/09	Hearing: 01/10	Adoption: 03/10	To OAL: 05/10
Report on the status of all uncompleted rulemaking described on previous calendars:  Staff will hold a formal regulation hearing in January 2010.							









