

New Regulations Added to the 2014 Rulemaking Calendar

- Section 18662-7 – Nonresident Withholding – Domestic (U.S.) Pass-Through Entities (Page 4)
- Section 21019 – Releases of Liens in Error (Page 8)
- Section 23663 – Mechanics of Assignments of Credits to Combined Group Members
(Expanding scope for clarification of which corporations are members of combined reporting group) (Page 9)
- Section 25122 – When Taxable in Another State (Page 14)
- Section 25137-10 – Combination of General (Non-Financial) and Financial Corporations (Page 19)

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Alternative Communication Method of Notice		CCR Title & Sections Affected: Title 18, Section 18416.5	Statutes Being Implemented: Rev. and Tax. Code Section 18416.5			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Nancy Parker, (916) 845-7968 Greg Heninger, (916) 845-3592	Projected Dates:				
		Notice: 10/14	Hearing: 12/14	Adoption: 02/15	To OAL: 04/15	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to schedule an interested parties meeting.						

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Nonresident Withholding – Domestic (U.S.) Pass-Through Entities		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: Doug Powers, (916) 845-4962	Projected Dates:				
		Notice: 06/14	Hearing: 08/14	Adoption: 11/14	To OAL: 12/14	
<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>New – Waiting to hold an interested parties meeting.</p>						

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Releases of Liens Filed in Error		CCR Title & Sections Affected: Title 18, Section 21019		Statutes Being Implemented: Rev. and Tax. Code Section 21019			
Responsible Agency Unit: Legal Division		Contact Person & Phone Number: Melody Scullary, (916) 845-4978 Doug Powers, (916) 845-4962		Projected Dates:			
				Notice: 08/14	Hearing: 10/14	Adoption: 12/14	To OAL: 01/15
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p>New – Waiting to schedule an interested parties meeting.</p>							

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Mechanics of Assignments of Credits to Combined Group Members		CCR Title & Sections Affected: Title 18, Section 23663		Statutes Being Implemented: Rev. and Tax. Code Section 23663			
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: Ciro Immordino, (916) 845-4066		Projected Dates:				
			Notice: 08/14	Hearing: 10/14	Adoption: 12/14	To OAL: 01/15	
Report on the status of all uncompleted rulemaking described on previous calendars:							
<p>New – Expand scope to clarify when corporations will be treated as members of the same combined reporting group for purposes of these assignment provisions. An interested parties meeting will be held on December 5, 2013.</p>							

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2012

Subject: Intercompany Transactions		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: Laurie McElhatton, (916) 845-6916 Craig Swieso, (916) 845-5244		Projected Dates:			
				Notice: 05/13	Hearing: 07/13	Adoption: 11/13	To OAL: 11/13
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Interested parties meetings were held on April 21, 2010, September 22, 2010, and August 16, 2011. Staff received approval from the Board at the December 1, 2011 FTB Meeting to proceed with the formal regulatory process. A formal hearing was held on July 25, 2013. As a result of the hearing, a 15-day notice was issued on October 2, 2013. A second 15-day notice was issued on October 24, 2013. No written or oral comments were received. The rulemaking file was submitted to OAL on November 21, 2013, for review and approval and filing with the Secretary of State.</p>							

**FRANCHISE TAX BOARD
2014 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2013

Subject: Combination of General (Non-Financial) and Financial Corporations		CCR Title & Sections Affected: Title 18, Section 25137-10	Statutes Being Implemented: Rev. and Tax. Code Section 25137		
Responsible Agency Unit: Legal Division	Contact Person & Phone Number: John Su, (213) 897-5222	Projected Dates:			
		Notice: 07/14	Hearing: 09/14	Adoption: 12/14	To OAL: 02/15
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>New – Waiting to schedule an interested parties meeting.</p>					

