

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: California Method for Computing Tax of Nonresidents		CCR Title & Sections Affected: Title 18, Section 17041		Statutes Being Implemented: Rev. and Tax. Code Section 17041	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:			
		Notice: 03/06	Hearing: 06/06	Adoption: 10/06	To OAL: 12/06
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Sourcing of Income From Sale or Other Disposition of Intangible Personal Property		CCR Title & Sections Affected: Title 18, Section 17952	Statutes Being Implemented: Rev. and Tax. Code Section 17952			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:				
		Notice: 12/05	Hearing: 03/06	Adoption: 06/06	To OAL: 10/06	
Report on the status of all uncompleted rulemaking described on previous calendars: Staff is proceeding with the formal regulatory process, including scheduling a public hearing and preparing an approval package to submit to State and Consumer Services Agency.						

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Adjustments Based on Federal Action		CCR Title & Sections Affected: Title 18, Section 18622		Statutes Being Implemented: Rev. and Tax. Code Section 18622	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Diane Ewing, (916) 845-6836		Projected Dates:		
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board direction before proceeding.</p>					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Persons Subject to Withholding Requirements		CCR Title & Sections Affected: Title 18, Section 18662-1		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Income Subject to Withholding and Requirements for Withholding		CCR Title & Sections Affected: Title 18, Section 18662-2		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Amount to be Withheld		CCR Title & Sections Affected: Title 18, Section 18662-3		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337		Projected Dates:		
			Notice: 05/06	Hearing: 08/06	Adoption: 11/06
			To OAL: 01/07		
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Remedies of Taxpayer for Withholding Errors		CCR Title & Sections Affected: Title 18, Section 18662-5		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Withholding Agent		CCR Title & Sections Affected: Title 18, Section 18662-6		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Withholding: 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 Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Time and Place for Filing Returns of Tax Withheld		CCR Title & Sections Affected: Title 18, Section 18662-8	Statutes Being Implemented: Rev. and Tax. Code Section 18662			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:				
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.						

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Withholding Procedures		CCR Title & Sections Affected: Title 18, Section 18662-11		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Income Subject to Withholding, Requirements for Withholding, and Amount to be Withheld		CCR Title & Sections Affected: Title 18, Section 18662-12		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Corporations Subject to Withholding		CCR Title & Sections Affected: Title 18, Section 18662-13		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Interpleader Action by Withholding Agent		CCR Title & Sections Affected: Title 18, Section 18662-14		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 11/06	To OAL: 01/07
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Refund Claims		CCR Title & Sections Affected: Title 18, Section 19322		Statutes Being Implemented: Rev. and Tax. Code Section 19322		
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337		Projected Dates:			
			Notice: 03/06	Hearing: 06/06	Adoption: 10/06	To OAL: 01/07
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>						

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Closing Agreements		CCR Title & Sections Affected: Title 18, Section 19441		Statutes Being Implemented: Rev. and Tax. Code Section 19441	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Doug Powers, (916) 845-4962		Projected Dates:		
			Notice: 07/06	Hearing: 10/06	Adoption: 01/07
			To OAL: 03/07		
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Specialized Tax Services Fees		CCR Title & Sections Affected: Title 18, Section 19591		Statutes Being Implemented: Rev. and Tax. Code Section 19591	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 12/05	Hearing: 02/06	Adoption: 04/06	To OAL: 06/06
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Staff is proceeding with the formal regulatory process, including scheduling a public hearing and preparing an approval package to submit to State and Consumer Services Agency.</p>					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Reportable Transactions		CCR Title & Sections Affected: Title 18, Sections 19772 and 18407		Statutes Being Implemented: Rev. and Tax. Code Sections 19772 and 18407	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: David Gemmingen, (916) 845-3480	Projected Dates:			
		Notice: 06/06	Hearing: 09/06	Adoption: 01/07	To OAL: 04/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Potentially Abusive Tax Shelter		CCR Title & Sections Affected: Title 18, Section 19777	Statutes Being Implemented: Rev. and Tax. Code Section 19777		
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: David Gemmingen, (916) 845-3480	Projected Dates:			
		Notice: 06/06	Hearing: 09/06	Adoption: 01/07	To OAL: 04/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Dividend-Received Deductions Regarding Insurance Companies		CCR Title & Sections Affected: Title 18, Section 24410	Statutes Being Implemented: Rev. and Tax. Code Section 24410			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:				
		Notice: 05/06	Hearing: 07/06	Adoption: 11/06	To OAL: 02/07	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.						

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Deductions For Certain Expenses Paid to Insurer in Taxpayer's Commonly Controlled Group		CCR Title & Sections Affected: Title 18, Section 24425	Statutes Being Implemented: Rev. and Tax. Code Section 24425			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:				
		Notice: 04/06	Hearing: 06/06	Adoption: 10/06	To OAL: 12/06	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.						

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

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 Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320		Projected Dates:		
			Notice: 06/06	Hearing: 09/06	Adoption: 01/07
			To OAL: 04/07		
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: California Source Carryover Items		CCR Title & Sections Affected: Title 18, Section 25106.5-6		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320	Projected Dates:			
		Notice: 04/06	Hearing: 06/06	Adoption: 10/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Charitable Contributions		CCR Title & Sections Affected: Title 18, Section 25106.5-7		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320	Projected Dates:			
		Notice: 04/06	Hearing: 06/06	Adoption: 10/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Combined Report – Alternative Minimum Tax		CCR Title & Sections Affected: Title 18, Section 25106.5-8		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320	Projected Dates:			
		Notice: 04/06	Hearing: 06/06	Adoption: 10/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Unitary Partnerships in a Combined Report		CCR Title & Sections Affected: Title 18, Section 25106.5-12		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Ben Miller, (916) 845-3320		Projected Dates:				
			Notice: 06/06	Hearing: 09/06	Adoption: 01/07	To OAL: 04/07	
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.							

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Water's-Edge Group - Effectively Connected Income 936 Corporations		CCR Title & Sections Affected: Title 18, Section 25110		Statutes Being Implemented: Rev. and Tax. Code Section 25110			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: John Su, (213) 897-5222	Projected Dates:					
		Notice: 03/06	Hearing: 06/06	Adoption: 10/06	To OAL: 12/07		
Report on the status of all uncompleted rulemaking described on previous calendars: A second symposium was held May 2005. Staff anticipates holding a formal APA public hearing in the spring of 2006.							

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Water's-Edge Election and Changes for Income Years Beginning Prior to January 1, 1994		CCR Title & Sections Affected: Title 18, Section 25111		Statutes Being Implemented: Rev. and Tax. Code Section 25111	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Karen Smith, (916) 845-3347	Projected Dates:			
		Notice: 06/06	Hearing: 09/06	Adoption: 01/07	To OAL: 04/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: New Water's-Edge Election		CCR Title & Sections Affected: Title 18, Section 25113		Statutes Being Implemented: Rev. and Tax. Code Section 25113	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Claudia Land, (212) 575-1613		Projected Dates:		
			Notice: 06/06	Hearing: 09/06	Adoption: 01/07
			To OAL: 04/07		
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Sales Factor (Federal and State Excise Taxes)		CCR Title & Sections Affected: Title 18, Section 25134(a)(1)(A)		Statutes Being Implemented: Rev. and Tax. Code Section 25134	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 10/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Mutual Funds		CCR Title & Sections Affected: Title 18, Section 25137-6		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/06	Hearing: 08/06	Adoption: 10/06	To OAL: 01/07
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2006 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2005

Subject: Taxation of Mutual Fund Companies		CCR Title & Sections Affected: Title 18, Section 25137-14		Statutes Being Implemented: Rev. and Tax. Code Section 25137			
Responsible Agency Unit: Legal Department	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:					
		Notice: 03/06	Hearing: 06/06	Adoption: 10/06	To OAL: 01/07		
Report on the status of all uncompleted rulemaking described on previous calendars: Staff held a symposium in October 2005. Waiting for Board approval to proceed.							