**FACTS**

****************** filed a large number of amnesty applications for trusts that had not previously filed California tax returns. Due to the number of trusts and multiple tax years involved, Franchise Tax Board staff has been working with *************** to develop a mutually acceptable electronic format for the required return information to be submitted, and for payment to be made and properly accounted for. Due to various factors, some of which relate to unintentional Franchise Tax Board staff delays in specifying the form and manner in which these returns were to be filed, this process may not be completed before the statutory deadline of May 31, 2005 for filing returns and paying the taxes and interest due for each year.

**ISSUE**

The taxpayer has requested additional time beyond the 60-day period provided for in Revenue and Taxation Code section 19733(a)(3) to file the required returns and to pay the associated amounts due to qualify for tax amnesty. In addition, the taxpayer has requested that the Franchise Tax Board confirm in writing that the electronically-submitted return information will be treated as a "completed original tax return" for each trust for each tax year within the meaning of Revenue and Taxation Code section 19733(a)(3).

**HOLDING**

1. If the amnesty tax return information and associated payments are provided to the Franchise Tax Board no later than June 30, 2005, they will be considered to have met the requirements of Revenue and Taxation Code section 19733(a)(3) and so will allow the trusts to qualify for tax amnesty under Revenue and Taxation Code section 19732 for the tax years involved.
2. The electronically-submitted return information will be considered to be a "completed original tax return" for each tax year for purposes of Revenue and Taxation Code section 19733(a)(3).

Please be advised that the tax consequences expressed in this Chief Counsel Ruling are applicable only to the named taxpayer and are based upon and limited to the facts you have submitted. In the event of a change in relevant legislation, or judicial or administrative case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your request upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes, should they occur.

This letter is a legal ruling by the Franchise Tax Board's Chief Counsel within the meaning of paragraph (1) of subdivision (a) of section 21012 of the Revenue and Taxation Code. Please attach a copy of this letter and your request to the appropriate return(s) (if any) when filed or in response to any notices or inquiries which might be issued.

Very truly yours,

Bruce R. Langston
Lead Tax Counsel