

Income/Franchise:

California Franchise Tax Board Adopts Rule Changes on Alternative Apportionment Petitions

Amended California Code of Regulations, Title 18, Section 25137, Cal. FTB (11/3/23). The California Franchise Tax Board (FTB) filed final amendments with the California Secretary of State to its rule on alternative apportionment method petition procedures (*i.e.*, Regulation 25137) that took effect on November 3, 2023. The amendments generally are intended to provide clearer rules, conditions, and deadlines for filing such petitions with the FTB; clarify the briefing process and specify procedures related to hearings on such petitions; and address application of “ex parte communications” to help streamline the petition process and support consistent application of procedures. Please contact us with any related questions.

URL: <https://www.ftb.ca.gov/tax-pros/law/final-regulations/25137-final-text.pdf>

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