



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
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JOHN CHIANG  
Chair  
JEROME E. HORTON  
Member  
ANA J. MATOSANTOS  
Member

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## Tribal Leaders' Consultation Session and Interested Parties Meeting

To attend this meeting, please RSVP by September 16, 2013, by contacting Colleen Berwick at (916) 845-3306 or Email: [Colleen.Berwick@ftb.ca.gov](mailto:Colleen.Berwick@ftb.ca.gov).

To participate in this meeting by telephone, use this number to dial in: (877) 923-3149. The participant pass code is 2233420.

### When

Wednesday  
September 18, 2013  
1:30 pm

### Where

Franchise Tax Board  
Goldberg Auditorium  
9646 Butterfield Way  
Sacramento, CA 95827

### Topic

How to determine whether a Tribal Member is "living on" or "living off" his or her own tribe's reservation for purposes of California personal income tax.

### Purpose

To consult with Tribal Leaders and elicit public input on a proposed issue paper (attached) which would adopt a "closest connections test" as set forth in the *Appeal of Stephen Bragg*, 2003-SBE-003 (May 28, 2003) to determine whether a Tribal Member is "living on" or "living off" his or her own tribe's reservation for purposes of California personal income tax. Specific issues which will be addressed will include treatment of a Tribal Member who has been "granted the right to occupy" a dwelling located on the tribe's reservation and owns, rent or leases a second dwelling located off the tribe's reservation, as well as whether a Tribal Member who is determined to be "living on the reservation" risks losing such status due a temporary absence from his or her reservation.

### [Attachment](#)

### Contact: Maria Brosterhous:

- Email: [Maria.Brosterhous@ftb.ca.gov](mailto:Maria.Brosterhous@ftb.ca.gov)
- Telephone: (916) 845-7651
- Address: Legal Division (MS-A260), P.O. Box 1720, Rancho Cordova, CA 95741-1720.

### [Visitors Parking Map](#)

\* This facility is architecturally accessible to persons with physical disabilities.