



State of California
Franchise Tax Board

Legal Division MS A260
PO Box 1720
Rancho Cordova, CA 95741-1720
ftb.ca.gov

chair **John Chiang** | member **Jerome E. Horton** | member **Ana J. Matosantos**

01.17.13

FTB NOTICE 2013-01

Subject: Filing of Notices Required Under Revenue and Taxation Code Section 19089

Revenue and Taxation Code section 19089 provides, in part, that “[e]very trustee in a case under Title 11 of the United States Code, receiver, assignee for the benefit of creditors or like fiduciary shall give notice of qualification as such to the Franchise Tax Board in the manner and at the time that may be required by regulations of the Franchise Tax Board.” In order to implement this notice requirement, the Franchise Tax Board (FTB) has recently adopted section 19089 in Title 18 of the California Code of Regulations, which identifies who is required to give notice of qualification, the manner in which notice must be provided, the time requirement for providing the notice, and whether any exemptions to the notice requirement are appropriate. The regulation also provides that the Franchise Tax Board shall, by FTB Notice, specify an address to which such notices shall be mailed or faxed.

Every trustee in a case under Title 11 of the United States Code, receiver, assignee for the benefit of creditors or like fiduciary appointed and/or assigned on or after March 18, 2013, which is the date that is 60 days after the effective date of this regulation, shall give notice of qualification as such to the Franchise Tax Board at the address or fax number listed below.

**BANKRUPTCY SECTION MANAGER MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952**

FAX: 916-845-9799

The principal author of this notice is Amanda Vassigh Sigal of the Franchise Tax Board, Legal Division. For further information regarding this notice, contact Ms. Vassigh Sigal at P. O. Box 1720, Rancho Cordova, CA 95741-1720.