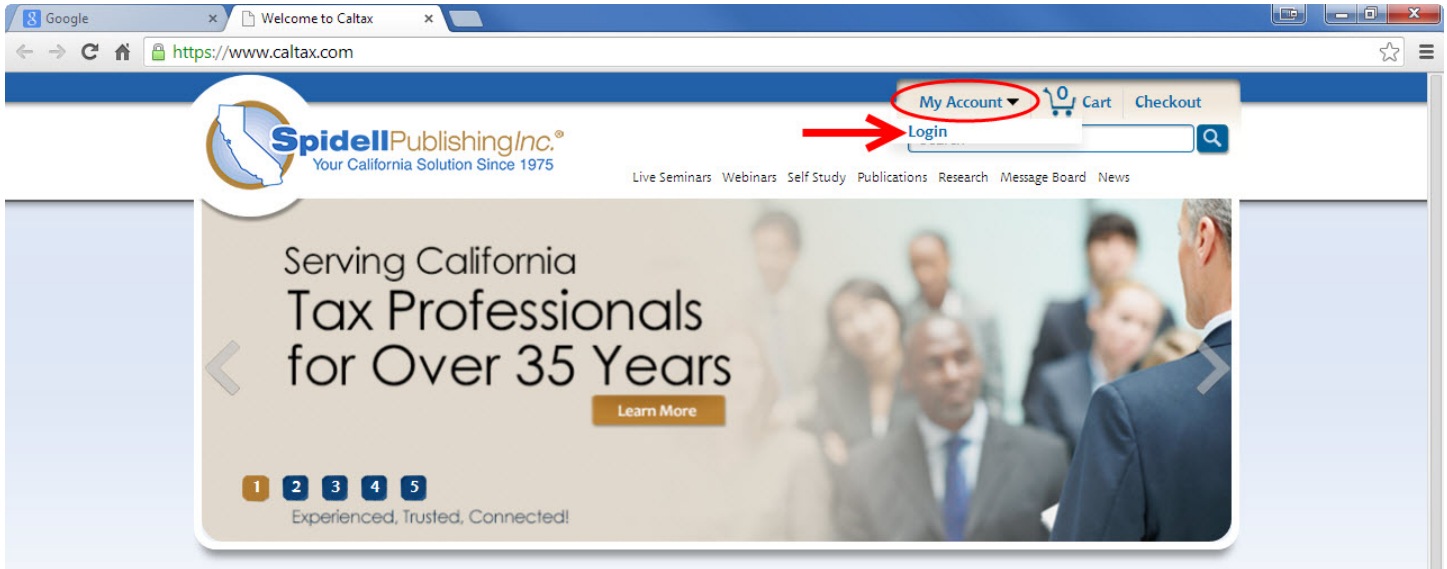


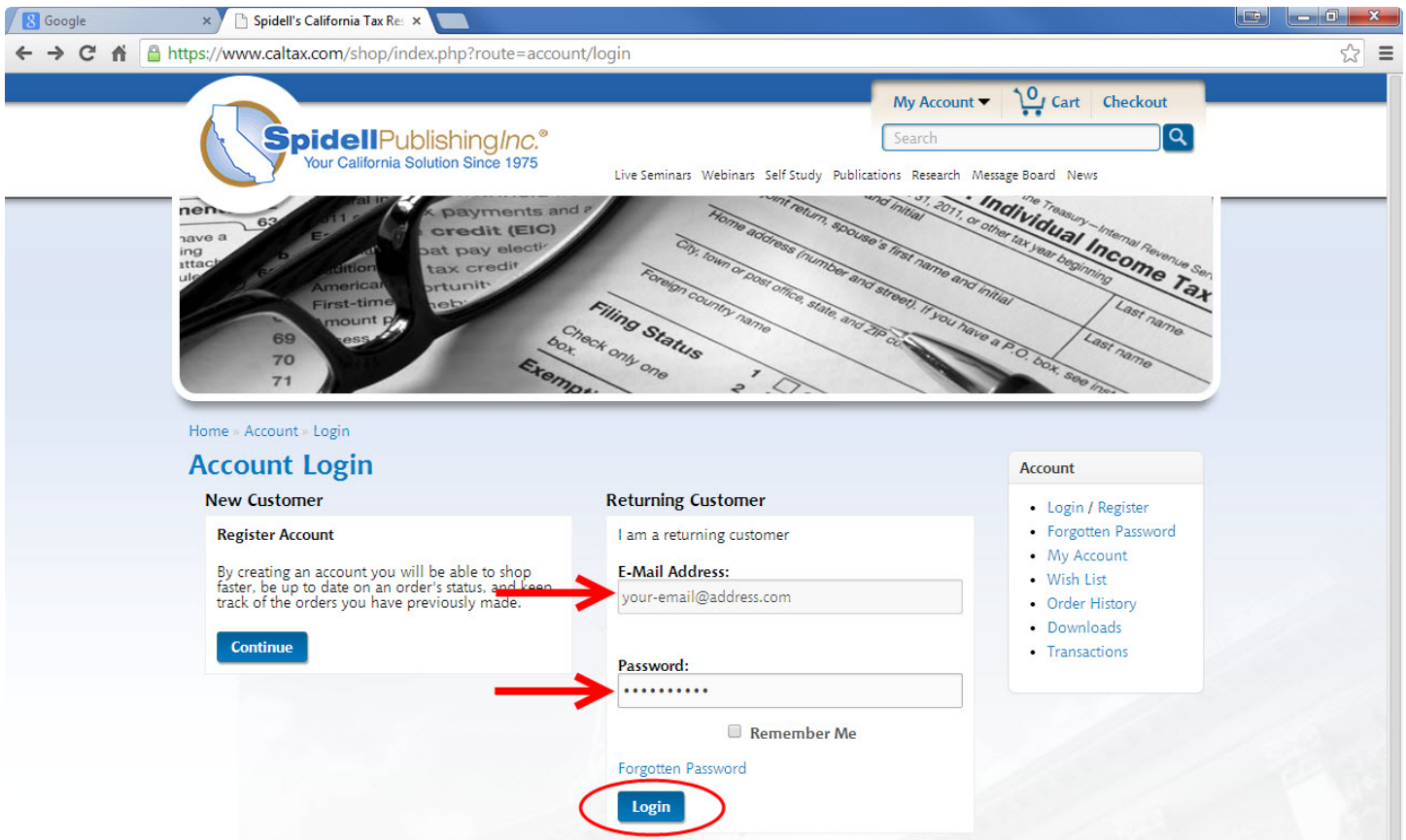
# www.caltax.com User Guide

## Logging in

From the home page, move your mouse over the “My Account” button and choose “Login” from the drop-down menu that appears.



Enter your e-mail address and password and click login.



## Accessing Spidell CPE

If you purchased a self-study course, you can access it in the “Quick Links” category at the bottom of the home page:

The screenshot shows the homepage of Spidell Publishing Inc. The browser address bar displays <https://www.caltax.com>. The website header includes the Spidell Publishing Inc. logo with the tagline "Your California Solution Since 1975", a search bar, and navigation links for "My Account", "Cart", and "Checkout". A secondary navigation menu lists "Live Seminars", "Webinars", "Self Study", "Publications", "Research", "Message Board", and "News".

The main banner features the text "We Equip You... with all the Continuing Education you need to renew your license." and a progress indicator with five numbered steps, where step 4 is highlighted.

Below the banner are four columns of content:

- Live Seminars:** "Get live tax updates and CPE from the #1 seminar company in California!" with a "Check Dates" button.
- Webinars:** "Get the most practical tax CPE without leaving your office." with a "Check Dates" button.
- Self-Study:** "CPE courses for CPAs, EAs, CRTPs, and Attorneys." with a "Learn More" button.
- Publications:** "Get the answers to all your California tax questions." with a "Start Now" button.

At the bottom, there are three sections:

- Current Specials:** A list of seminars including "California Taxes: Plan, Prepare, and Troubleshoot Seminar", "2014 Summer Tax Seminar", "2014 Estate & Trust Seminar", and "Accounting Update Webinar".
- Quick Links:** A list of links including "Online Research Package", "California Taxletter", "Elder Client Planner", and "My SpidellCPE". The "My SpidellCPE" link is circled in red.
- News:** A list of news items including "#2014-3 : Congress passes retroactive law for donations to Philippines - (Mar 26, 2014)", "BOE simplifies rules for food trucks - (Mar 26, 2014)", and "Congress passes retroactive law for donations to Philippines - (Mar 26, 2014)".

## Using the Online Research Package

After logging in, move your mouse over the “Research” menu item and you’ll see a list of all sections of the Research Corner.

The screenshot shows the Spidell Publishing Inc. website. The navigation bar includes "My Account", "Cart", and "Checkout". A search bar is present. The "Research" menu is highlighted with a red circle, and a dropdown menu is visible with the following items: California Taxletter, Analysis and Explanation of California Taxes, Special Reports, California Elections, FTB Interest Rates, State Tax Directory, State Tax Legislation, Selected Court Cases, FTB, BOE, Estate Tax, EDD, and Elder Client Planner. The main content area features a banner for "California Taxes: Plan, Prepare, and Troubleshoot Seminar" and sections for "Live Seminars", "Webinars", and "Self-Study".

You can navigate to lower subsections by clicking the + button.

The screenshot shows the "Research Corner" page for "Analysis and Explanation of California Taxes". The left sidebar contains a "Menu:" with links to various sections. The main content area displays the "Analysis and Explanation of California Taxes" section with a list of subsections. A red circle highlights the "+ Part 2: Income and Franchise Tax" link, and another red circle highlights the "+ Chapter 3: Corporations" link. A red arrow points to the "+ Q23-201 General rules for minimum franchise tax" link. The right sidebar features "Spidell's Quarterly Tax Update Webinars" with a "LEARN MORE" button.

**Menu:**

- ORP Search
- California Taxletter
- Analysis and Explanation of California Taxes
- Elder Client Planner
- Special Reports
- California Elections
- FTB Interest Rates
- State Tax Directory
- State Tax Legislation
- Selected Court Cases
- FTB
- BOE
- Estate Tax
- EDD

Research Corner » Analysis and Explanation of California Taxes

## Analysis and Explanation of California Taxes


- + Important Law Changes in 2013
- + Part 1: California Taxes and 2013 Information
- + Part 2: Income and Franchise Tax
  - + Chapter 1: Taxable Income Elements
  - + Chapter 2: Personal Tax
  - + Chapter 3: Corporations
    - + Q23-000 Corporations in general
    - + Q23-100 Forming a California corporation
    - + Q23-200 Minimum franchise tax
      - + Q23-201 General rules for minimum franchise tax
    - + Q23-300 Corporate Statement of Information
    - + Q23-400 Electing S corporation status
    - + Q23-500 Foreign corporations
    - + Q23-600 Filing requirements
    - + Q23-700 Suspended corporations
    - + Q23-800 Liquidation and dissolution
  - + Chapter 4: Partnerships, LLCs, and LLPs
  - + Chapter 5: Credits
  - + Chapter 6: AMT and Other Taxes
  - + Chapter 7: Periods, Methods, and Inventories
  - + Chapter 8: Administration
  - + Chapter 9: Information Returns and Withholding at Source

Spidell's Quarterly Tax Update Webinars

Kick off each quarter with a tax recap delivered straight to you. Don't wait all year to get ready for tax season — Spidell has the solution. Spend just two hours with us each quarter to stay current on tax changes that will affect you and your clients. Sign up today with a special introductory offer on all four of our topic-driven webinars.

**LEARN MORE**

When you click on the link to view any item, you can see the link trail just above the headline. In the body text, you can click the links to code sections or other areas of the Research Corner.

**Menu:**  [Research Corner » Analysis and Explanation of California Taxes » Part 2: Income and Franchise Tax » Chapter 3: Corporations » §23-200 Minimum franchise tax » §23-201 General rules for minimum franchise tax](#) Printer Friendly | Send To A Friend

ORP Search

California Taxletter

**Analysis and Explanation of California Taxes**

Elder Client Planner

Special Reports

California Elections

FTB Interest Rates

State Tax Directory

State Tax Legislation

Selected Court Cases

FTB

BOE

Estate Tax

EDD

## §23-201 General rules for minimum franchise tax

**Note:** For a discussion of the California corporate alternative minimum tax, see [§26-200](#).

Generally, all corporations incorporated, organized, qualified, or registered to do business in California must pay an \$800 minimum franchise tax each year until dissolved. The minimum franchise tax must be paid whether the corporation is active, inactive, operates at a loss, or files a return for a short-period return.

There are two exceptions: The 15-days-or-fewer rule and the first-year-free rule.

### 15-days-or-fewer rule

Under R&T [§23114](#), corporation is not subject to the minimum franchise tax if it did not do business in California during the taxable year, and the taxable year was 15 days or fewer.

For a portion of a month to be disregarded under this rule for a new corporation, its Articles of Incorporation would have to be filed no sooner than a certain day depending on the length of the month:

- A 28-day month: on the 15th day or after;
- A 29-day month: on the 16th day or after;
- A 30-day month: on the 16th day or after; or
- A 31-day month: on the 17th day or after.

According to the FTB, a corporation that qualifies under R&T [§23114](#) is not required to file a tax return for the short period.

### "First-year-free" rule

A corporation is exempt from the minimum franchise tax for its first year, which is paid as the first estimated tax payment. However, the corporation must make estimated tax payments based on the first year's income. For example, a corporation that formed in 2012 and had net income of \$1,000 for the 2012 taxable year must pay franchise tax at 8.84% (1.5% for S corporations). (R&T [§23153](#), [§23221](#))

The minimum franchise tax forgiveness rule does not apply to:

When you click one of the links in the body, that item opens in a new window so you don't lose your place. Note that the link trail has changed, to reflect the section of the Research Corner you're currently viewing.

[§23-201. General rules for...](#) [Spidell's California Tax Re...](#)

<https://www.caltax.com/research-corner/ftb-tax-code/2013/2/11/2/1/23114>

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Search

Live Seminars | Webinars | Self Study | Publications | Research | Message Board | News

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**Menu:**  [Research Corner » Franchise Tax Board » Tax Code » 2013 » PART 10. PERSONAL INCOME TAX » PART 11. CORPORATION TAX LAW » CHAPTER 2. THE CORPORATION FRANCHISE TAX » Article 1. Definitions and General Provisions 23101-23114 » 23114](#) Printer Friendly | Send To A Friend

ORP Search

California Taxletter

**Analysis and Explanation of California Taxes**

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**FTB** 

BOE

Estate Tax

EDD

### Section 23114 - Corporation in business 15 days or less

23114. (a) A corporation shall not be subject to the taxes imposed by this chapter if the corporation did no business in this state during the taxable year and the taxable year was 15 days or less.

(b) The period of time for which a corporation is not subject to taxes imposed by this chapter as provided in subdivision (a) may not be considered a taxable year for purposes of subdivision (e) or paragraph (1) of subdivision (f) of Section 23153.

At the top right corner of each page, you'll find links for a printer-friendly page and the ability to send to a friend.

www.caltax.com/research/spidells-analysis/part-2-income-and-franchise-tax/chapter-3-corporations/23-200-minimum-franchise-tax/

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My Account Cart Checkout

Search

Live Seminars Webinars Self Study Publications Research Message Board News

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Elder Client Planner  
Special Reports  
California Elections  
FTB Interest Rates  
State Tax Directory

Research Corner » Analysis and Explanation of California Taxes » Part 2: Income and Franchise Tax » Chapter 3: Corporations » Q23-200 Minimum franchise tax » Q23-201 General rules for minimum franchise tax

**Q23-201 General rules for minimum franchise tax**

**Note:** For a discussion of the California corporate alternative minimum tax, see Q26-200.

Generally, all corporations incorporated, organized, qualified, or registered to do business in California must pay an \$800 minimum franchise tax each year until dissolved. The minimum franchise tax must be paid whether the corporation is active, inactive, operates at a loss, or files a return for a short-period return.

There are two exceptions: The 15-days-or-fewer rule and the first-year-free rule.

**15-days-or-fewer rule**

Under R&TC §23114, a corporation is not subject to the minimum franchise tax if it did not do business in California during the taxable year, and the taxable year was 15 days or fewer.

Printer Friendly | Send To A Friend

Send To A Friend

Your Email Address:

Recipient's Email Address:

Subject Line:

Message Body Preview

**Q23-201 General rules for minimum franchise tax**

**Note:** For a discussion of the California corporate alternative minimum tax, see Q26-200.

Generally, all corporations incorporated, organized, qualified, or registered to do business in California must pay an \$800 minimum franchise tax each year until dissolved. The minimum franchise tax must be paid whether the corporation is active.

Send Email

## Using the search

There are three ways to search. You can type your query into the box at the top right of any page for a simple search. For a filtered search, you can click the word "Research" in the white menu or click "ORP Search" in the left column of any Research Corner page.

California Taxletter

https://www.caltax.com/research/california-taxletter

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My Account Cart Checkout

Search

Live Seminars Webinars Self Study Publications **Research** Message Board News

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Menu:

**ORP Search**

California Taxletter

Analysis and Explanation of California Taxes

Elder Client Planner

Special Reports

California Elections

FTB Interest Rates

Research Corner » California Taxletter

**California Taxletter**

- 2014

+ March

+ February

+ January

+ 2013

+ 2012

+ 2011

+ 2010

+ 2009

California Taxletter

Analysis and Explanation of California Taxes

Special Reports

California Elections

FTB Interest Rates

State Tax Directory

State Tax Legislation

Selected Court Cases

FTB

BOE

Estate Tax

EDD

Elder Client Planner

Prepare, seminar

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inar that will

help you easily deal with these

Here's a sample search:

California Taxletter

https://www.caltax.com/research/california-taxletter

Spidell Publishing Inc.  
Your California Solution Since 1975

My Account Cart Checkout

estimated tax payment

Live Seminars Webinars Self Study Publications Research Message Board News

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Note that this search returned 1,223 items. You can use the "Search Within" link to narrow the results.

The screenshot shows the Spidell Publishing Inc. website interface. At the top, there is a navigation bar with "My Account", "Cart", and "Checkout" links, along with a search bar. The main header features the Spidell Publishing Inc. logo and the tagline "Your California Solution Since 1975". Below the header, the "Research Corner" section is visible. A search bar contains the text "estimated tax payment", and a red circle highlights the "+ Search Within" link. The search results are displayed below, showing "All Results (1223)" and a list of news items. The first result is "FTB uses mortgage interest to catch non-filers" with a source of "California Taxletter • 04/01/2014". The second result is "The California Competes Tax Credit" with a source of "California Taxletter • 04/01/2014".

This screenshot shows the same website interface as the first image, but with a "Search Within" dialog box open. The dialog box has a title "Search Within: 'estimated tax payment'" and a text input field labeled "Additional Search Terms" containing the word "withholding". A red arrow points to this input field. A red circle highlights the "Search Within" button at the bottom of the dialog box. The background search results are dimmed.

You can click on a Research Corner section in the left column of search results to only see the results from that section. This example shows the California Taxletter results.

Research Corner » ORP Search

estimated tax payment & withholding  | Start Over  
+ Search Within

**Search Results: estimated tax payment & withholding**  Display Text Around Search

**All Results (414)**

- California Taxletter (42)
- Analysis and Explanation of California Taxes (11)
- Special Reports (8)
- California Elections (1)
- State Tax Legislation (8)
- Selected Court Cases (3)
- FTB
  - Income Franchise Tax Code 2013 (6)
  - Income and Franchise Tax Regulations (1)
  - Income and Franchise Tax Appeals (256)

**Total Results (414) > California Taxletter (42)**

**MyFTB Account will be adding updates**  
[Source: California Taxletter • 11/01/2013]

... by **tax year** View **tax year** ledger from Total **Tax** Liability through all subsequent Debit and Credit items for the **tax year** View list of applied **payments** with the date, type, **tax year**, and amount View **estimated tax payments** and transfers View state information from Forms W-2: Total wage and **withholding** for each ...

**FTB won't follow the IRS's first time abatement of penalties**  
[Source: California Taxletter • 09/01/2013]

... what efforts she made to **estimate** or determine her **tax** liability, or that ... under the Voluntary Compliance Program for **Withholding** Agents<sup>4</sup> without legislation to grant the ... with installment **payments**. The FTA relief only applies to a single **tax** period for a ...

**FTB's voluntary compliance program for withholding agents begins**  
[Source: California Taxletter • 08/01/2013]

... **Withholding** agents who are interested in participating should submit an application that includes an **estimate** of the amount of **withholding** due for each calendar year covered by the program, along with a **payment** ...

Clicking on the first article above shows the following screen. 1=printer-friendly, 2=bookmark, 3=send to a friend, 4=view full screen. The printer and send features work as described above. If you click to view the original page, you'll leave the search results.

Research Corner » ORP Search

estimated tax payment & withholding  | Start Over  
+ Search Within

**Search Results: estimated tax payment & withholding**

California Taxletter

1 2 3 4

|

**MyFTB Account will be adding updates**  
Friday, November 01, 2013

The FTB has announced numerous updates and enhancements to MyFTB Account that they plan to roll out over the coming years (see timeline below). In 2014, taxpayers who have received a notice from the FTB will be able to view it in their MyFTB Account. Preparers with a POA will be able to view those alerts and notices. Coming in 2015, the FTB expects to accept an NPA Protest online.

**POA needed**

Currently, to view client information on the client's MyFTB Account, you must first get the client's permission using one of the following:



Clicking the bookmark button allows you to leave a short note about the item before saving it.

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Live Seminars Webinars Self Study Publications Research Message Board

Research Corner

Research Corner » ORP Search

estimated tax payment & withh Start Over

Search Results: estimated tax payment & withholding Back

California Taxletter View Previous

MyFTB Account will be adding updates — (11/01/2013)

★ MyFTB Account will be adding updates  
Friday, November 01, 2013

The FTB has announced numerous updates and enhancements to MyFTB Acc  
they plan to roll out over the coming year (see timeline below). In 2014, tax

You can access previously saved bookmarks at the bottom of the left column of the search results.

Research Corner » ORP Search

cutler Search Start Over

+ Search Within

Search Results: cutler Show Only Subscribed Display Text Around Search

All Results (30)

- News
  - Hot News and Notes (3)
  - Tax eLerts (2)
  - California Taxletter (14)
  - Analysis and Explanation of California Taxes (2)
  - State Tax Legislation (1)
  - Selected Court Cases (2)
- FTB
  - Income Franchise Tax Code 2013 (1)
  - Income and Franchise Tax Appeals (2)
  - FTB Notices (1)
- BOE
  - BOE Publications (1)
- EDD
  - UI Appeals Board (1)
- Recently Viewed
  - Bookmarks

921-426 Exclusion for sale of small-business stock  
[Source: Analysis and Explanation of California Taxes • 02/12/2014]

... bill also modifies the California 80% property and payroll requirements, which were deemed unconstitutional in **Cutler**. However, the entity must have met the 80% California payroll requirement at the time of ... assessed tax on the 2008 return based on the **Cutler** decision; The FTB assessed tax on the 2008 return prior to the **Cutler** decision, because they determined the business activity requirement was ...

921-414 Rollover of gain on small-business stock  
[Source: Analysis and Explanation of California Taxes • 02/12/2014]

... payroll requirements of R&TC 18152.5, the small business stock exclusion, are unconstitutional. (**Cutler** v. Franchise Tax Board (August 28, 2012) Cal.App.2d, Case No. B233773) The results ...

AB 1412  
[Source: State Tax Legislation • 12/31/2013]

(...) The bill also modifies the California property and payroll requirements, which were deemed unconstitutional in **Cutler** v. Franchise Tax Board (August 28, 2012) Cal.App.2d, Case No. B233773. The law ... a qualified federal small business stock exclusion from automatically claiming the exclusion for California. The **Cutler** case in August 2012, a California Court of Appeal held that the property and payroll ...

Small business stock benefits gone for Californians after 2012  
[Source: California Taxletter • 11/01/2013]

... The bill also modifies the California property and payroll requirements, which were deemed unconstitutional in **Cutler**. The law: Requires the FTB to provide a payment plan of no more than five ... assessed tax on the 2008 return based on the **Cutler** decision; The FTB assessed tax on the 2008 return prior to the **Cutler** decision, because they determined the business activity requirement was ...

#2013-20 : Governor signs Cutler bills  
[Source: News, Tax eLerts • 10/04/2013]

... not only reinstates the exclusion on the gain of small business stock deemed unconstitutional in **Cutler**, but it also generally allows taxpayers who claimed the small business exclusion on the federal ...

When using the filtered search, you can select/unselect all and then only search the sections you're interested in.

## Research Corner

[| Search Help](#)

### Select Sources

 Select/Unselect All

\*Select code year to search

- Products
  - Live Seminars
  - Webinars
  - Self Study
  - Publications
- News
  - Hot News and Notes
  - Tax eLerts
- Message Board
- Special Research Data
  - California Taxletter
  - Analysis and Explanation of California Taxes
  - Special Reports
  - California Elections
  - FTB Interest Rates
  - State Tax Directory
  - State Tax Legislation
  - Selected Court Cases
- FTB
  - Income and Franchise Tax Code\*
  - Income and Franchise Tax Regulations
  - Income and Franchise Tax Appeals
  - FTB Internal Manuals
  - FTB Notices
  - FTB Technical Advice Memorandums
  - FTB Publications
  - FTB Legal Rulings
  - FTB Legal Division Guidance
- BOE
  - Sales and Use Tax Code\*
  - Sales and Use Tax Regulations
  - Sales and Use Tax Annotations
  - BOE Publications
  - BOE Memoranda
  - BOE Manuals
- EDD
  - Unemployment Insurance Code\*
  - UI Regulations
  - EDD Manuals
  - EDD Publications
  - UI Appeals Board
- Estate Tax
  - Estate Tax Code\*
  - Estate Tax Regulations
  - California Probate Code\*
- Elder Client Planner
  - ECP Articles
  - ECP Client Letters
  - ECP Special Reports

In this example, the filtered search only returns 10 results. The unfiltered search returns 50+ results.

Research Corner » ORP Search

same-sex marriage  | [Start Over](#)

+ Search Within

---

**Search Results: same-sex marriage**  Show Only Subscribed  Display Text Around Search

**All Results (10)**

[Analysis and Explanation of California Taxes \(3\)](#)

[State Tax Legislation \(7\)](#)

**Recently Viewed**

**Bookmarks**

**q28-414 Innocent spouse relief**  
[Source: *Analysis and Explanation of California Taxes* •02/13/2014]

... marital status; Whether the taxpayer experienced spousal abuse during the **marriage**; Whether the taxpayer had a reasonable belief at the time ... to avoid any unplanned contacts. RDPs California treats RDPs or **same-sex** married couples the **same** as married ...

**q22-503 RDPs from other states**  
[Source: *Analysis and Explanation of California Taxes* •02/12/2014]

... as **marriages** appear to be excluded from the substantially equivalent test. Family Code 308 provides that, notwithstanding any other provision of law: A **marriage** between two persons of the

### News (Hot News and Notes, Flash e-mail)

These items can now be accessed under the "News" menu.

Welcome to Caltax

tps://www.caltax.com

My Account

Search

Live Seminars Webinars Self Study Publications Research Message Board **News**

Spidell's Quarterly Tax Update Webinars  
Kick off each quarter with a tax recap

1 2 3 4 5

What's new?

Live Seminars Webinars Self Study Publications