AICPA Alert

by D. Paul Regan, CPA

Beginning Sept. 1, 2010, you must pass the CFF Examination to attain the CFF credential. The 2010 CFF Examination will be offered Sept. 29–Oct. 29, 2010. Registration will be available Sept. 1–Oct. 1. Prices for each type of registrant will be:

- FVS Section members: $300
- AICPA members: $400
- Non-AICPA members: $500

Content Specification Outline (CSO)

The CFF credentialing program is built around content areas that encompass:

Professional Responsibilities and Practice Management (10%)
Fundamental Forensic Knowledge (40%)
Specialized Forensic Knowledge (50%)

Candidates will be better prepared for the exam if they use the resources contained within the CSO and not just rely upon their individual experience. The content of the CSO can be found on the AICPA website, *www.aicpa.org/InterestAreas/ForensicAndValuation/Pages/FVS.aspx*.

Financial Forensic Accounting Education Courses

The key to passing the examination is utilizing the body of knowledge referenced in the CSO. To assist those in passing the exam, the AICPA, in partnership with Golden Gate University, has developed a series of 15 courses titled *Financial Forensic Accounting* to educate CPAs about financial forensics. The courses are designed to present the CFF body of knowledge.

Exam Format

The CFF Examination will be a non-disclosed examination, which means the questions and answers are not published, and candidates are not permitted to remove any examination materials from the testing site. A team of psychometricians will grade each examination to ensure that the questions are statistically valid. The four-hour, computer-based examination will contain multiple choice and multiple selection questioning.

D. Paul Regan, CPA, CFE, CFF *is chair of Hemming Morse, Inc., CPAs, Litigation & Forensic Consultants. He is a member of the AICPA's Forensic and Valuation Services Executive Committee.*

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continued from page 1

associated with successful commercialization of a yet to be fully developed technology. These cash flow projections, which include those associated with yet to be incurred R&D costs along with sales revenue and associated manufacturing and selling costs, are specific to the technology under consideration.

The second step involves determining the appropriate way to account for risk. This is especially challenging given the nature of DIP. Fortunately, guidance can be found in the existing literature. For example, in *Early Stage Technologies: Valuation and Pricing* (New York: John Wiley & Sons, 1999), author Richard Razgaitis estimates the risk-adjusted hurdle rate used in license negotiations given various levels of risk:

Risk Level	Hurdle Rate
"Risk-Free"	10–18%
Very low risk	15–20%
Low risk	20–30%
Moderate risk	25–35%
High risk	30–40%
Very high risk	35–45%
Extremely high risk	50–70% or higher

Discount rate research has, in certain circumstances, also been conducted at sector-specific levels as well. For example, separate research conducted by Smith (Hambrecht & Quist Monograph, 1994) and Tanner (Association of Biotechnology Companies, New York, 1991) reported discount rates associated with various stages of FDA testing. The authors report discount rates for Phase I projects, for example, of 45 percent to 50 percent, and 25 percent to 35 percent for Phase III.

DIP can be analogized to new-product development financed by venture capital. An AICPA report found discount rates ranging from 50 percent to 70 percent for startup firms and 20 percent to 35 percent for firms at the bridge stage or nearing initial public offering (AICPA Practice Aid, *Assets Acquired in a Business Combination to be Used in Research and Development Activities: A Focus on Software, Electronic Devices, and Pharmaceuticals)*. These rates, as well as other publicly available data on venture capital funding, may help to inform the choice of a discount rate for a particular DIP asset.

Alternative forms of the income approach, such as Monte Carlo simulation, decision-tree analysis and real-options analysis (all beyond the scope of this article), may be capable of more richly examining risks and cash flows associated with DIP. While these methods can be more difficult to employ, they can produce more accurate valuations than income-based methods.

For example, real-options analysis can explicitly reflect the risks discussed in the opening paragraph and does not require estimation of risk-adjusted discount rates for each risk level. Such analyses are regularly used to value early-stage technologies, including those in the pharmaceutical, software and computer hardware industries.

Admissibility Versus Speculation

Any valuation is inherently an estimate. Unfortunately, case law does not provide much guidance on DIP. For a valuation to be admissible in court, it must not be speculative. DIP valuation is inherently more uncertain than valuation of more established assets. However, with well-documented data, reasonable and well-supported assumptions, and market data on comparable transactions or discount rates, a valuation can overcome the "speculative" accusation. A good historical track record of successful development or information on transactions for comparable technology will support the reasonableness of the result.

T. Christopher Borek, Ph.D. *is a managing principal with Analysis Group in Washington, DC.* **Jeffrey H. Kinrich, CPA, ABV, CFF** *and* **Peter Rybolt, MBA** *are managing principal and associate, respectively, with Analysis Group in Los Angeles.*

HAPPENINGS

LITIGATION SECTIONS MEETINGS

Business Valuation	Thursday, Nov. 18, OAK
Economic Damages	Wednesday, Nov. 10, OAK
Family Law	Friday, Nov. 19, OAK
Fraud	Tuesday, Oct. 19, LAX

You may register online or download a registration form at *www.calcpa.org/LIT.* For more information, call (818) 546-3502.

EDUCATION FOUNDATION CONFERENCES/COURSES

(800) 922-5272 or www.educationfoundation.org

Advanced Fraud Case Study	Tuesday, Nov. 30, BUR
Bankruptcy Conference	Wednesday, Nov. 10, SF
Business Valuation: A Review of the Essentials	Friday, Nov. 12, SFO Wednesday, Dec. 15, PS
California Community Property	Friday, Oct. 29, SF
California Fraud Case Studies	Thursday, Nov. 18, SF Monday, Dec. 13, PS
Divorce and Small Business Fraud	Thursday, Oct. 28, LAX Tuesday, Nov. 2, SF
Family Law Conference	Thursday, Nov. 4, LAX Friday, Nov. 5, SF
Financial Fraud Investigation Methodology	Friday, Nov. 5, SF Friday, Jan. 14, 2011, OC
Forensic Auditing: The Audit of the Future, Today	Thursday, Nov. 18, SFO
Intellectual Property Institute	Monday, Nov 8, LA/BH
Navigating Divorce: Tax and Litigation Issues	Monday, Nov. 15, SF
Tax Issues in Divorce	Friday, Dec. 17, PS

continued from page 4

I was told by a reliable source that the career attorneys at the IRS Chief Counsel's Office involved with this issue had always believed that *Seaborn* should have applied to RDP's community income from 2005. But policy makers—IRS Commissioner, Chief Counsel, Assistant Secretary, Secretary and White House staff (all political appointees), decided the Bush administration "family values" would not allow a ruling favorable to same-sex couples. That's why the 2006 CCA came to the conclusion it did, for the reasons that it did.

Now, however, the "civil rights issues" tab at *www.whitehouse.gov* states that the President "supports full civil unions and federal rights for LGBT couples." So, without "family values" instructions from highest levels, the Office of Chief Counsel could change the 2006 ruling.

But why didn't the PLR simply say that the 2006 CCA was wrong? Why did it ignore the principle that "state law creates legal interests, but that federal statute determines when and how they shall be taxed?" *Burnet v. Harmel*, 287 U.S. 103 (1932). See also, *Morgan v. Commissioner*, 309 U.S. 78 (1940). Does the IRS know that it made a mistake in 2006? Or has it now convinced itself that *Commissioner v. Harmon*, 323 U.S. 44 (1944), in which the Supreme Court refused to apply *Seaborn* to Oklahoma's "opt-in" community property system (as opposed to most other community property states' "opt-out" systems), sets a standard that AB 205 violated by not making the community property rules applicable to RDPs for both property and state tax law purposes?

We don't know. When the CCA was issued, taxpayers who filed their returns by April 15 could not amend returns prior to the 2007 tax year; and in 2007, state property and state tax law were consistent. But the 2010 CCA invites RDPs to amend their past returns; and some, who filed on extension, are still able to amend 2006 returns.

Working to get this significant ruling has been an intriguing and educational experience. However, it should be noted that the usual process of obtaining a private ruling is generally much more straightforward, efficient and predictable. It can be a highly useful tool in settling cases.

Donald H. Read, Esq. *is a certified tax law specialist practicing in Berkeley, tax counsel to Lakin-Spears in Palo Alto and Severson & Werson in San Francisco and chair of the Taxation Committee of the ABA Family Law Section.*

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Editor
Susan Bleecker

Associate Editors
Leslie O. Dawson
Maria N. Nazario

Sections Chair
Daniel W. Ray, CPA

Individual Section Chairs

Business Valuation	John Misuraca
Economic Damages	Craig M. Enos
Family Law	Robert O. Watts
Fraud	Barbara J. Gottlieb

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We welcome your letters, articles, comments and suggestions, which may be sent to the editors at *bleeck@pacbell.net*.

THE Witness Chair

Leading-edge Ideas for CPAs Providing Litigation and Dispute Resolution Services

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Valuation of Developmental Stage IP

by T. Christopher Borek, Ph.D., Jeffrey H. Kinrich, CPA and Peter Rybolt, MBA

The valuation of developmental stage intellectual property (DIP), also referred to as "in-process research and development," can be a challenge in both business and litigation. The owners of DIP face two sources of risk beyond that associated with more mature technology. One is increased technical risk, a broad category of design and implementation risk that might best be summed up by the question: Will it work? The second is increased demand risk, reflected by the question: Even if the technology does work, will people buy it?

Despite the challenges, the traditional approaches to IP valuation, commonly known as the market, cost and income approaches, can also be used to value DIP. Implementation of these approaches, however, particularly in the context of litigation, requires fact-based analysis and verifiable input assumptions to avoid reaching conclusions a court might find overly speculative.

Market Approach

In the market approach the expert calls on comparisons to transactions of a similar nature to estimate the market value of the property at interest. In the context of IP valuation, the market approach often makes use of licensing databases maintained by third parties, such as RoyaltySource®, or transaction databases like MergerStat. Such databases track the terms and specifications of industry license agreements, such as transaction price, royalty rate, scope and limitations on use, and may include information on the acquisition of entities whose primary assets are DIP. Application of the market approach requires methodical consideration of the extent to which the many features of existing licenses or transactions compare to, or contrast with, the DIP under consideration.

In many situations, such evaluation can provide usable insight. Consider, for example, the value of an early-stage pharmaceutical product. Pharmaceutical testing in the U.S. is highly structured. FDA testing progresses through pre-clinical (animal) testing, Phase I (safety), Phase II (initial dosing and efficacy) and Phase III (pre-market trials). Clear patterns emerge when examining data that combines licensing outcomes with the FDA testing outcomes. For example, McGavock, et al. (*Licensing Law and Business Report*, March–April 1991) suggest that lower royalty rates may be associated with IP licensed at earlier stages in the pharmaceutical-testing process:

Testing Stage	Royalty Rate
Process, Formulation or Software Technology	0–2%
Pre-clinical Compounds	2–5%
Early-stage Clinical Compounds	5–10%
Late-stage Clinical Compounds	10–15%

The findings are consistent with the intuition that licensees pay less for early stage IP given the expectation of further R&D and associated technical risks. Determining the extent to which general findings apply to specific situations, however, often requires empirical investigation.

While not all industries have as much transaction data as the pharmaceutical industry, licensing and transactional databases track information for many industry sectors.

Cost Approach

The cost approach may be the most conservative of the three: its usefulness is likely limited to those instances in which the property at issue has little if any identifiable value in excess of its cost. A proprietary database, for example, may have little intrinsic value apart from the cost incurred to compile it.

The traditional complicating factors usually found in the cost approach—age and condition of the property, original cost versus replacement cost—typically disappear with developmental stage IP.

Income Approach

The income approach is the last, and most complex, valuation approach. Under the income approach, expected future profits, or cash flows, are reduced to a net present value. The method most commonly used in such an approach is the discounted cash flow model, in which each expected future cash flow, both incoming and outgoing, is discounted to its present value at the appropriate rate given expected risk. Net present value is the sum of all such terms.

Employing a DCF analysis in valuing DIP can be thought of in two primary steps. The first involves projecting future cash flows

continued on page 5

Inthisissue

Business Valuation

by John Misuraca, CPA

With apologies to Will Rogers, my partner has often heard me say, “I’ve never seen a client forecast that I’ve fully believed … I just need to determine the amount of my disbelief.”

The use of a forecast is an important part of appraising the worth of a business. The resulting value we determine is our own projection of the company’s future performance. When using company forecasts, caution should be exercised when inserting figures from a forecast into a discounted cash flow model under the income approach.

If appraisers just accept client-provided forecasts at face value, they have not performed an analysis to determine if the forecast is reliable. Appraisers must understand why and for whom the forecast was originally prepared. Some companies create multiple forecasts for the same year with the difference in the results based on the purpose. One might be for the corporate office and another for determining employee bonuses – so the preparer may be influenced to use “high” numbers for one and “low” numbers for another.

Beware the companies that may not normally prepare a formal forecast or prepare one “just for the appraiser.” Astute CEOs and their finance staff may be very aware that the better their forecasted results, the higher the valuation.

A great determinant of forecast reliability is to compare how closely projections from prior years have matched up with actual company performance. Another is to determine if the forecast aligns with others in the industry for future sales growth, material and labor costs, and other industry specific measurements. If not, this could be a red flag for unreliability. However, if the subject company compares their financial forecasts closely with actual performance on a monthly or quarterly basis, this could be a good indicator of their desire for forecast accuracy—and increased reliability.

If you’ve been provided a forecast you don’t believe, discuss your concerns with the client – they may be flexible to make changes. Otherwise, express the “amount of your disbelief” through adjustments to the discount rate, which is your determination of the probability, or risk, that the company will achieve the forecasted results.

John Misuraca, CPA *is Business Valuation Section chair and managing partner with Avalon Advisors, Inc. in Laguna Hills.*

Economic Damages

by Craig M. Enos, CPA

Are you new to economic damages or the litigation services practice areas? Are you looking for resources to guide you? Summarized below are various AICPA resources that will get you on your way.

A great place to start is to review AICPA Consulting Services Special Report 03-1 *Litigation Services and Applicable Professional Standards*. The Special Report provides practitioners with guidance on the AICPA Code of Professional Conduct and Consulting Standards and the related responsibilities that affect the litigation services practitioner.

The AICPA recently issued Special Report 09-1 *Introduction to Civil Litigation Services*. This special report provides an overview of civil litigation, roles of the practitioner, guidance applicable to civil litigation services, considerations for engagement acceptance and expert witness considerations. The report also has an extensive appendix, including a glossary of terms; a list of AICPA litigation services guidance; an overview of the federal court system; a review of the Federal Rules of Civil Procedure and Evidence; expert witness disclosures; *Daubert* and *Kuhmo* case summaries (regarding admissibility of expert testimony in federal cases); a detailed bibliography; and list of reference materials.

The AICPA has several Practice Aids related to litigation services (see list under Appendix B of Special Report 09-1). Two Practice Aids of significance to the practitioner in the area of economic damages are Practice Aid 06-1, *Calculating Intellectual Property Infringement Damages* and Practice Aid 06-4, *Calculating Lost Profits*. These are both valuable resources if you are interested in the areas of intellectual property and lost profits.

The AICPA is in the process of finalizing a new Practice Aid for 2010, *Discount Rates, Prejudgment Interest and the Time Value of Money in Litigation*, which will complement Practice Aid 06-4 and include greater detail regarding the determination of discount rates.

AICPA Practice Aids and Special Reports are available at no charge to members of the AICPA Forensic and Valuation Services Section (FVS).

To learn more, take a look at the FVS website at *www.aicpa.org/fvs*.

Craig M. Enos, CPA, ABV, CFF, CFE *is Economic Damages Section chair and a partner with Ueltzen & Co. in Sacramento.*

Family Law

by Robert O. Watts, CPA

As I begin my term as chair of the Family Law Section, my goal is similar to that of past section chairs: to bring timely and relevant topics to each of the section meetings, increase participation by section members and bring in new membership. Fortunately for me, strong past leadership continues to play a very active role in our section and my challenge is to improve on the strong base already in place.

For the section members who have yet to attend a meeting, I encourage you to come see what goes on in these meetings. For those who purchase the meeting materials package and choose not to attend, that’s not enough. The dynamics of the interaction between the many colleagues north and south is brilliant.

I challenge those of you who have never been to a meeting and also to those who are on hiatus from the meetings: check our meeting calendar over the coming year, pick one quarterly meeting and commit yourself to attend. The worst that can happen is you leave with four hours of CPE.

On more than a few occasions at the end of a meeting, a colleague has made a comment to me that they should make it a point to attend more of these meetings. It is likely that you will walk away with more than you came with. We all go back to our routine at the office and forget the value we felt when we left and replace it with the stress of our calendar.

The special value of the Litigation Sections meetings is that they are small enough to be intimate for the exchange of knowledge by all, but large enough for an individual to only be an observer if one chooses. In today's world of instant messages, message boards and social networking, it is easy to forget that the most effective way to be a part of a group and make a real networking impact is with a warm smile and handshake. Pick a meeting and calendar it today.

Robert O. Watts, CPA *is Family Law Section chair and a partner with Gursey|Schneider LLP in Los Angeles.*

Fraud

by Barbara J. Gottlieb, CPA

We often determine there are missing records when working through case documents. Common sense dictates that they exist, so motions to compel are filed, meet and confers are held, and, if to no avail, a court order is obtained to compel discovery.

There are instances where despite the court's order, the opposition fails to produce the requested information.

In fraud matters, attempts to stonewall and play "hide the ball" occur. The opposition seems to maintain hope that through evasion and non-compliance, they will wear us down. Perhaps we will surrender to the process and move on. However, we should not since there are remedies in court.

If a party fails to obey a court order compelling discovery, the court can impose terminating and/or evidentiary sanctions. Terminating sanctions apply when a party willfully fails to comply with discovery requests. The sanctions may include: (1) striking out the pleadings or parts of pleadings, (2) staying further proceedings by that party until an order for discovery is obeyed, (3) dismissing the action or any part of the action or (4) rendering a judgment by default.

If the court determines terminating sanctions are not warranted, the court may alternatively impose evidentiary sanctions, which can preclude the party from introducing any evidence pertaining to any of the documents they failed to produce.

Ultimately, it is the attorney and the client who make the decision whether or not to file a motion for sanctions. However, we can have a significant role in assisting the attorney in identifying the missing discovery, documenting the opposition's failure to produce and helping to preserve the necessary record for the appropriate motion to prevail, if and when filed.

I strongly urge all of you to support your Litigation Sections by attending the Fraud meetings. In addition to the CPE program, these sessions offer valuable peer contacts and relationships.

Barbara J. Gottlieb, CPA *is Fraud Section chair and partner with Laffer & Gottlieb, CPAs in Beverly Hills.*

MessageFromtheChair

by Daniel W. Ray, CPA

It is with great honor and humility that I begin my two-year term as chair of the Litigation Sections. I want to express my thanks to the members of the steering committee, and, in particular, to Ron Durkin, our immediate past chair. Ron continually challenged the members to give back to the profession through active participation on committees, finding teaching and training opportunities and by supporting the next generation of practitioners through mentoring opportunities. He certainly practices what he preaches by giving countless hours back to the accounting profession.

I would like to take this opportunity to introduce the other officers of the Litigation Sections: Peter Salomon (vice chair), Marty Laffer (treasurer) and Marie Ebersbacher (secretary). Individual section chairs include John Misuraca (Business Valuation), Craig Enos (Economic Damages), Robert Watts (Family Law) and Barbara Gottlieb (Fraud). I look forward to working with all of the members to further enlarge our practice area.

I also want to encourage all section members to become actively involved. The education, training and networking opportunities are invaluable. Additionally, effective Jan. 1, 2010, new CPE requirements for all CPAs took effect. You are required to take a minimum of 20 hours of CPE (with a minimum of 12 hours in technical subject matter) each year of the two-year license renewal period as part of the 80-hour CPE requirement. A great way to fulfill your CPE requirement, while learning practice specific information, is at our quarterly section meetings. Additional information about the Litigation Sections can be found by visiting *www.calcpa.org/Content/yoursociety/lit.aspx*.

An event you shouldn't miss is CalCPA's CPA Day at the Capitol, Wednesday, Jan. 19, 2011. I encourage all of you to attend and help make a difference on behalf of the accounting profession and business in California. For more information, visit *www.calcpa.org/Content/legissues.aspx*.

During my tenure as chair, I want to continue to ensure that our professionals are kept current on changes within the accounting and legal professions, to ensure that high quality training is provided to our members, to encourage and support young practitioners entering the profession, and to serve as the overall cheerleader to generate enthusiasm. I welcome your support and any ideas you may wish to share.

— **Daniel W. Ray, CPA, CFE, CFF** *is a director with Hemming Morse, Inc., CPAs, Litigation and Forensic Consultants in San Francisco.*

CFF Exam Testers Wanted

California leads the country in CFF credential holders, so be the first to take the CFF exam. The AICPA is soliciting current CFFs with 0-10 years of forensic accounting experience interested in taking the exam—at no charge. Beta testers will take the exam without risk of failure and free of the burden of knowing the results. If you are interested, contact Megan Johnson at *mjohnson@aicpa.org*.

Keepin' It **Legal**

Politics and Tax Administration: The IRS Changes its View of Same-Sex Couples

by Donald H. Read, Esq.

Private letter rulings (PLRs) issued by the IRS Office of the Chief Counsel can be a significant help in settling various types of disputes. For example, PLRs are frequently issued concerning taxability of damages in employment and personal injury litigation. In divorce litigation, I have obtained PLRs to help resolve disputes on property division, stock redemptions, stock options, nonqualified deferred compensation and other tax-fraught issues.

The downside of obtaining a PLR is that it takes a few months or more for the IRS to issue one and there's a substantial cost in user fees and professional fees involved in preparing the written request. However, if the issues can be identified early in the litigation process or if settlement can be conditioned on receiving a favorable ruling, PLRs can bring certainty to otherwise vexatious tax issues that impede or prevent agreement.

Sometimes, though rarely, a PLR issued on behalf of one taxpayer can result in a major change in the tax law affecting thousands of people.

On May 5, the IRS issued PLR 201021048 (released May 28) holding that California registered domestic partners (RDPs) must equally divide their community property earnings and withholding tax credits when filing their individual federal income tax returns. On the same day, this part of the ruling was more publicly confirmed in CCA 201021050. The IRS simultaneously issued CCA 201021049, holding that the community property assets of one domestic partner can be taken into account in determining whether the other partner qualifies for an offer in compromise. The ruling also held that one partner becoming owner of half of the other partner's earnings occurs by operation of law and is not a "transfer, deemed or otherwise."

The ruling was a straightforward application of *Poe v. Seaborn*, 282 U.S. 101 (1930) (*Seaborn*) and *U.S. v. Malcolm*, 282 U.S. 792 (1931) to community property rights of RDPs that are, *and have been since 2005*, identical to community property rights of married spouses in California. Therefore, the ruling would not be noteworthy had the IRS not come to the opposite conclusion in February 2006 with CCA 200608038 (2006 CCA). This fact makes the saga worth telling.

In anticipation of the Jan. 1, 2005, effective date of California's new registered domestic partnership law (AB 205 and AB 2580), various continuing education programs were held to familiarize family law attorneys and other professionals with this legislation. One of the features of the legislation was that, while it granted full community property rights to RDPs, the Governor's fear of signing any bill that could smack of increasing the deficit led the Legislature to include a provision that for *state income tax purposes only* the earnings of the RDP would not be treated as community property. This led many to conclude that the IRS would not treat those earnings as community property for *Seaborn* purposes.

But several tax professionals were aware of the longstanding principle that federal tax law looks at *state property* law to determine the taxpayer's rights in property and that the *federal tax* law determines how those rights should be taxed by the federal government. Accordingly, they believed, *Seaborn* should apply to the community income of RDPs, no matter how state law taxed that income.

With that in mind, in November 2004, Professor Patricia Cain, the Inez Mabie Distinguished Professor of Law at Santa Clara University (then the provost of the University of Iowa), and I approached the Treasury Department's Office of Tax Policy with the recommendation that the IRS issue a public revenue ruling that *Seaborn* applied to the community income of RDPs. The attorneys in that office greeted this with some interest, but were unable to persuade the Assistant Secretary to take any action.

Unable to obtain a public ruling, I filed a private ruling request in April 2005 on behalf of an eager client. The IRS Chief Counsel's office assigned the request to an experienced docket attorney in the Income Tax and Accounting division, who spent the next several months working on the issue addressed in the request and the ancillary issues that would arise whichever way the IRS ruled.

Normally, private rulings are issued within six months of the date of the request, but no decision was made for 10 months. In February 2006 the IRS issued the 2006 CCA in the form of a letter to the directors of the regional service centers instructing them that RDPs *would not* divide their income in the manner required by *Seaborn*. Although the IRS took note that state income tax law did not treat the earnings of RDPs as community income, that fact was not the basis of its decision. The 2006 CCA states:

"We do not believe that the *Poe v. Seaborn* decision applies to the application of a state's community property law outside the context of a husband and wife. In our view, the rights afforded domestic partners under the California Act are not 'made an incident of marriage by the inveterate policy of the State.' The relationship between registered domestic partners under the California Act is not marriage under California law. Therefore, the Supreme Court's decision in *Poe v. Seaborn* does not extend to registered domestic partners."

Later in 2006, the Legislature adopted and the new Governor signed SB 1827, effective Jan. 1, 2007. SB 1827 repealed the provision of AB 205 that state income tax law would ignore the community property character of RDP's earnings. Nonetheless, in April 2007, when the IRS responded to the 2005 request, it declined "in the general interests of tax administration" to rule one way or the other. Yet three years later, without any other change in the law, the PLR declares that by enacting SB 1827, California finally granted "*full community property rights*" to RDPs and that, therefore, *Seaborn* would apply.

What happened to the "husband and wife," "incident of marriage" and "inveterate policy of the State" requirements of the 2006 CCA? The 2008 Presidential election happened. That's why we re-filed the 2005 request in 2009.

continued on page 6