chair John Chiang
member Betty T. Yee
member Ana J. Matosantos

State of California
Franchise Tax Board

07.28.10 Information Letter 2010 - 2

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Re: Request for Chief Counsel Ruling - Residency of **********

Dear **********:

Your letter dated May 19, 2010, describes certain factual assumptions regarding *** ********** and asks for a ruling as to whether or not ********* is a California resident for tax purposes. We are treating your correspondence as a request for a chief counsel ruling under Revenue and Taxation Code section 21012, subdivision (a)(1).

Revenue and Taxation Code section 21012, subdivision (h) provides that "chief counsel rulings shall be issued as provided in published guidelines." Under the Franchise Tax Board Rulings Guidelines, which are contained in FTB Notice 2009-08 (October 12, 2009), and which I have included, we must regretfully decline to rule on your request. While the Franchise Tax Board will issue advance rulings to non-corporate taxpayers whenever possible in the interests of sound tax administration, it will decline to rule in areas where the answer to the question depends principally upon factual issues, such whether a taxpayer is a resident (see section C(6) of the attachment).

Please be advised that this letter is being provided for informational purposes only and is not to be considered “written advice from the Board” within the meaning of Revenue and Taxation Code section 21012. You should also be aware that the discussion above is subject to change, in the event of a change in relevant statutory authority, judicial or administrative case law, or a change in federal interpretation of federal law, where our opinion is based on such interpretations.

Please feel free to contact me at (916) 845-7784 if you have any questions about this letter.

Regards,

Ronald E. Hofsdal
Tax Counsel III

Enclosure

Legal Division MS A260
PO Box 1720
Sacramento CA 95741-1720

tel 916.845.7784
fax 916.845.3648
ftb.ca.gov