



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Legal Branch
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KATHLEEN CONNELL
Chair

DEAN ANDAL
Member

B. TIMOTHY GAGE
Member

January 21, 2000

Private Information
Letter 99-1303

RE: *****

Dear *****:

Your ruling request dated ***** , described certain factual assumptions regarding hypothetical taxpayers and asked for legal advice on whether the taxpayer would be a California resident at the time he commenced work in California, as well as certain other related questions.

Under the Franchise Tax Board's Taxpayer's Bill of Rights -- Franchise Tax Board Chief Counsel Rulings Guidelines, which are contained in FTB Notice 89-277 (May 10, 1989), we must regretfully decline to rule on your request for two reasons. First, your ruling request does not provide the name of the taxpayer and the taxpayer's social security number. Second, the Franchise Tax Board will issue advance rulings to non-corporate taxpayers whenever possible in the interests of sound tax administration, but, similar to the Internal Revenue Service, will decline to rule in areas where the answer to the questions presented depends upon purely factual issues such as is presented by a determination of residency.

Please feel free to contact the undersigned if you have any questions about this letter.

Very truly yours,

Douglas K. Powers
Tax Counsel