



State of California
Franchise Tax Board

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chair **Betty T. Yee** | member **Jerome E. Horton** | member **Michael Cohen**

Date: 01.15.15

Information Letter: 2015-01

Re: Chief Counsel Ruling Request

Dear M*. *****:

In your correspondence dated December 22, 2014, you requested a ruling from the Franchise Tax Board on behalf of ** ***** ** ("**** **"). 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." On October 12, 2009, the Franchise Tax Board issued FTB Notice 2009-08, entitled "Franchise Tax Board Ruling Guidelines." (Copy attached.) The Notice provides that the FTB will not issue a ruling where the request involves a matter where the Franchise Tax Board has announced that it declines to issue rulings.

You have specifically requested a ruling from the Franchise Tax Board related to: (1) whether *** ** is required to file a California tax return under its current facts; and (2) whether *** ** is required to withhold California tax on distributions to its members.

We must decline your request for a chief counsel ruling because the answer to the questions presented depend primarily upon factual issues.

Please be advised this letter is for information only and does not constitute "written advice from the board" within the meaning of Revenue and Taxation Code section 21012, subdivision (a), and may not be relied upon within the meaning of that section.

Sincerely,

Adam J. Susz
Tax Counsel IV

Attachment