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Date: 08.27.2015

Information Letter: 2015-03

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Re: Chief Counsel Ruling Request - [REDACTED]

Dear Mr. [REDACTED]:

This letter is in response to your correspondence dated February 7, 2014, in which you requested a Chief Counsel Ruling. Revenue and Taxation Codes 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 FTB will not issue a ruling where the request involves a matter where the Franchise Tax Board has announced it will decline to issue rulings.

You have specifically requested a ruling from the Franchise Tax Board related to whether your client, [REDACTED], has no personal liability for any taxes, fees, penalties or interest which have or may accrue in connection with her organization of and membership in two limited liability companies.

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

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Please be advised that 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.

Nancy E. Parker
Tax Counsel IV

Attachment