



State of California  
Franchise Tax Board

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Date: 08.15.16

Information Letter 2016-02

Regarding: Chief Counsel Ruling Request – \*\*\*\*\*  
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Dear \*\*\*\*\*:

This letter is in response to your correspondence dated \*\*\*\*\* \*\*, \*\*\*\*\* in which you requested a Chief Counsel Ruling. 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," which can be found at [https://www.ftb.ca.gov/law/notices/2009/2009\\_08.pdf](https://www.ftb.ca.gov/law/notices/2009/2009_08.pdf). That 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 the above-named taxpayer is subject to the \$800 annual minimum tax imposed under Revenue and Taxation Code section 23153. You have specifically stated that the request involves essentially identical facts to those addressed in Chief Counsel Ruling 2016-02, and that you are requesting this ruling because you correctly recognize that you cannot rely upon Chief Counsel Ruling 2016-02 as precedent for a different taxpayer. However, we must decline your request for a chief counsel ruling because the Franchise Tax Board Legal Division is unable, due to staffing limitations, to provide individual rulings in situations where we have provided redacted examples of previously-issued private rulings involving substantially identical factual situations on FTB's website, [www.ftb.ca.gov](http://www.ftb.ca.gov).

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.

Douglas K. Powers  
Tax Counsel IV