



State of California
Franchise Tax Board

LEGAL DIVISION MS A260
P.O. Box 1720
Rancho Cordova CA 95741-1720
tel: 916.845.4962 fax: 916.845.6102
ftb.ca.gov

chair **Betty T. Yee** | member **Fiona Ma, CPA** | member **Michael Cohen**

Date: 09.20.16

Information Letter 2016-04

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

Dear Mr. *****:

This letter is in response to your correspondence dated August 18, 201X, in which you requested a Chief Counsel Ruling on behalf of *****. 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.

As generally discussed in FTB Notice 2009-08 with respect to oral discussions, in situations where there is an existing audit, protest, appeal, or pending litigation, FTB will not issue a chief counsel ruling or other formal guidance since the issue needs to be resolved through the administrative process (in this case by protesting the proposed assessment).

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