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January 4, 1990

FTB Notice 90-1  
410:BRL:CN-89-693

Re: Withdrawal of Franchise Tax Board Audit Rulings

The Franchise Tax Board formerly issued public announcements called "Audit Rulings" on a variety of subjects. Those rulings are hereby withdrawn.

There are currently 49 Audit Rulings, numbered from Audit Ruling 100.1 through Audit Ruling 130.1. The Franchise Tax Board has recently completed an extensive review of these rulings. Many were issued under prior law, and have not been updated to reflect current law, and others merely restate existing statutory or case law. Pertinent topics addressed in the Audit Rulings are adequately covered in existing Franchise Tax Board Audit Manuals, which are available for purchase directly from the Franchise Tax Board Print Coordination Section, P.O. Box 1468, Sacramento, CA 95812-1468, telephone (916) 369-3280. See form FTB 4012, "Publications Price List."

#### DRAFTING INFORMATION

The principal author of this notice is Bruce R. Langston, Senior Staff Counsel, Franchise Tax Board Legal Division. For further information regarding this notice, contact Mr. Langston at P.O. Box 1468, Sacramento CA, 95812-1468.

NOTE: ((---)) = Indicates obsolete information.