

**SUBJECT: NOTICE OF SYMPOSIUM ON APPORTIONMENT OF  
TELECOMMUNICATIONS COMPANIES AND INFORMATION SERVICE  
PROVIDERS**

The Legal Division of the Franchise Tax Board will be conducting a symposium concerning the apportionment of income relating to providing telecommunication and information services. This symposium is not directed to issues involving the broadcast industry. The symposium will present an opportunity for members of the industry and other interested parties to inform the department as to technology, types of services, how services are provided, targeted markets, pricing, and billing procedures that will be useful in drafting specific industry apportionment regulations under Section 25137, Revenue and Taxation Code. The meeting will be held sometime in February or March. The exact time and place is to be determined.

The meeting is an open discussion forum, and will not constitute a part of the formal regulatory process. As this will be a working group, we would like to limit participation to those practitioners who intend to provide technical input, and have specific issues and/or recommendations they have identified that will be useful with respect to the regulatory process.

Once the participants have been identified, a meeting agenda will be provided. If you would like to participate in this symposium, please write to James H. Peters, Franchise Tax Board Legal Division, P.O. Box 1468, Sacramento, CA 95812. For further information, contact Mr. Peters at (312) 759-4150