



## **FTB NOTICE**

California Franchise Tax Board - Legal Branch

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September 5, 1997

### **FTB NOTICE 97-9**

**SUBJECT: REQUEST FOR PUBLIC COMMENT  
DISCUSSION DRAFT OF REGULATION 25137-13:  
TELECOMMUNICATIONS, SUBSCRIPTION TELEVISION, INTERNET  
ACCESS, AND ELECTRONIC INFORMATION SERVICES**

The Franchise Tax Board staff has been studying the industries described above to determine if special industry apportionment and allocation regulations are appropriate. In conjunction with that study, a symposium was held on March 22, 1995, to elicit information from affected members of the industry. Staff has prepared a discussion draft regulation which, if adopted, would prescribe special apportionment rules under Section 25137, Cal. Rev. and Tax. Code.

Because of the potentially broad impact of those regulations, the Franchise Tax Board staff is making the draft regulations, and an explanation of the regulations, available to the public for review and comment prior to formal regulatory notice.

For copies of the discussion draft regulations and explanation, or for further information regarding this notice, contact Beverly Moore at the Franchise Tax Board Legal Branch, P.O. Box 1720, Rancho Cordova, CA 95741-1720; Tel. (916) 845-3354; Fax: (916) 845-3648, E-Mail: [bev\\_moore@ftb.ca.gov](mailto:bev_moore@ftb.ca.gov). The draft and explanation are also available at the Franchise Tax Board's website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Written comments regarding the draft regulation may also be addressed to Ms. Moore and should be submitted by January 2, 1998. Because of the considerable interest in this topic, the department expects to hold another public meeting or symposium on the draft regulations prior to commencing the formal notice process.

If you are interested in obtaining supplements to the draft regulations, or the formal notice of the regulations, if applicable, please advise Ms. Moore at the above address, and she will add your name to the mailing list.

### **Drafting Information**

The principal author of this notice is Michael Brownell of the Franchise Tax Board, Legal Branch. For further information regarding this notice, contact Mr. Brownell at the Franchise Tax Board, Legal Branch, P.O. Box 1720, Rancho Cordova, CA 95741-1720.