

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
LEGAL DIVISION MS A260  
P.O. Box 1720,  
Rancho Cordova, CA 95741-1720

**NOTICE OF MODIFICATION TO TEXT OF PROPOSED REGULATION  
SECTION 18416.5 IN TITLE 18, CALIFORNIA CODE OF REGULATIONS  
RELATING TO THE ALTERNATIVE COMMUNICATION METHOD**

A Notice of Proposed Rulemaking was published in the California Regulatory Notice Register on February 27, 2015 in accordance with section 11346.4 of the Government Code, providing notice to the public of Franchise Tax Board's intention to consider the adoption of section 18416.5 in Title 18 of the California Code of Regulations.

Pursuant to the requirements of Government Code section 11346.8 (c), and section 44 of Title 1 of the California Code of Regulations, the Franchise Tax Board (FTB) hereby gives notice of changes made to proposed regulation section 18416.5, pertaining to the alternative electronic notification method. No hearing was requested during the original public comment period. The changes to the proposed regulation language are in response to comments by the Office of Administrative Law (OAL) for clarification of provisions pertaining to delivery failure of a notification under proposed regulation section 18416.5(b)(5) and FTB's response in relation to those delivery failures. In addition, another modification removes the effective date in proposed regulation section 18416.5(d), as FTB anticipates a later date for the implementation of the alternative communication method.

If you have any comments regarding the proposed changes, the FTB will accept written comments between June 17th and July 2, 2015. All written comments must be submitted to FTB no later than 5:00 p.m. on July 2, 2015, and addressed to:

Nancy Parker  
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All written comments received by July 2, 2015, which pertain to the indicated changes will be reviewed and responded to by FTB's staff as part of the compilation of the rulemaking file. Please limit your comments to the proposed modifications to the text.