



Legal Division MS A260
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Subject: Legal Division Guidance

The Legal Division of the Franchise Tax Board routinely provides informal advice to external specialty publishers and non-legal staff in a form that is not generally reduced to formal written guidance such as technical advice memoranda or similar types of written guidance that are now made available on the department's website. This guidance generally relates to recently-enacted legislation, and may include frequently asked questions and responses thereto drafted by staff of the Legal Division.

Consistent with the department's goal of providing more transparency, the Legal Division will commence posting this guidance on FTB's internet website page entitled "FTB Legal Documents, Regulations, Litigation, and Legal Staff Directory" under the heading "Legal Division Guidance." This guidance will be assigned a unique number with the year (first four digits), month (fifth and sixth digits), and item number (last two digits) of the guidance, such as "Legal Division Guidance 2010-01-01", etc. Interested persons may receive notice of when these and other items are made available via FTB's subscription service <http://www.ftb.ca.gov/aboutFTB/subscribe/index.shtml>.

It should be noted that items published under "Legal Division Guidance" are not considered "written advice" that may be relied upon within the meaning of Revenue and Taxation Code section 21012 and FTB Notice 2009-09.

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