



State of California  
**Franchise Tax Board**

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01.17.14

**FTB NOTICE 2014-01**

Subject: FTB Notice 2010-02 Withdrawn

**PURPOSE**

FTB Notice 2010-02 in its original form<sup>1</sup> was issued in response to requests for guidance as to the proper treatment of the Revised Texas Franchise Tax for purposes of the other state tax credit and deductibility under the California Revenue and Taxation Code. Since FTB Notice 2010-02 was issued, the Franchise Tax Board has continued to receive questions as to the proper treatment of the Revised Texas Franchise Tax. The department is currently evaluating its position and exploring alternative methods to issue authoritative guidance. As a result, FTB Notice 2010-02 is hereby withdrawn.

**EFFECT ON OTHER NOTICES**

This notice withdraws FTB Notice 2010-02.

**DRAFTING INFORMATION**

The principal author of this notice is Jenna Lewis of the Franchise Tax Board, Legal Division. For further information regarding this notice, contact Ms. Lewis at P.O. Box 1720, Rancho Cordova, CA 95741-1720.

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<sup>1</sup> FTB Notice 2010-02 was issued to make a correction to FTB Notice 2009-06. FTB Notice 2009-06 was superseded and withdrawn by FTB Notice 2010-02.