



10.19.2017

FTB NOTICE 2017 - 05

SUBJECT: California Revenue and Taxation Code Section 25137– Oral Presentations

PURPOSE

The purpose of this Notice is to permit taxpayers and their representatives to request permission to make oral presentations to Franchise Tax Board (FTB) staff in connection with California Revenue and Taxation Code (CRTC) section 25137 petitions.

BACKGROUND

California Code of Regulations, title 18, section 25137(d) provides that FTB staff may consider CRTC section 25137 petitions, which generally involve a taxpayer requesting a variance from the application of the standard apportionment provisions contained in the CRTC. Historically, taxpayers or their representatives have not been permitted to orally present their request for a variance before FTB staff who are handling the petition. Rather, FTB staff's consideration of a petitioning taxpayer's request for a variance has been based entirely on the written materials submitted on behalf of the taxpayer including, but not limited to, the taxpayer's CRTC section 25137 petition. Hereinafter, a petitioning taxpayer, or the taxpayer's representative, may, in addition to filing the written materials with the CRTC section 25137 petition, also directly present its request for a variance orally to FTB staff.

PROCEDURE

If a taxpayer seeks to make an oral presentation, or have its representative make an oral presentation, to FTB staff with respect to a CRTC section 25137 petition, the taxpayer, or its representative, should state as much in its CRTC section 25137 petition filed with the FTB or should notify the assigned staff member as early in the proceedings as possible. Thereafter, the FTB staff to whom the case is assigned will contact the taxpayer, or its representative, to arrange for a date and time at which such oral presentation may be made to FTB staff.

The principal author of this Notice is Craig Swieso of the Franchise Tax Board, Legal Division. For further information regarding this Notice, contact Mr. Swieso at P.O. Box 1468, Sacramento, CA 95741-1468 or at craig.swieso@ftb.ca.gov.