



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Legal Division MS A260
PO Box 1720
Rancho Cordova, CA 95741-1720

chair **Betty T. Yee** | member **Malia M. Cohen** | member **Keely Bosler**

DECEMBER 23, 2019

FTB NOTICE - 2019 - 08

SUBJECT: Correction to FTB Notice 2019-06

FTB Notice 2019-06, relating to the process for establishing a limited partnership is disregarded for federal income tax purposes, contained an incorrect address and erroneously included a fax number. The correct address to send claims for refund from limited partnerships, based upon an interpretation of CRTC section 23038(b)(2)(B)(iii) similar to that in Legal Ruling 2019-02, is as follows:

By Mail:

DLP CLAIM
Franchise Tax Board
PO Box 942857
Sacramento, CA 94257- 4040

For Courier Service Delivery or Private Courier Mail:

DLP CLAIM
Franchise Tax Board
Sacramento CA 95827-1500

Please note that FTB Notice 2019-06 on the Franchise Tax Board's web site has been corrected to reflect the address and remove the erroneous fax number.

Previously filed claims are not required to be re-sent to the revised address. Any claims for refund received at the previously listed address and/or fax number will still be accepted and processed accordingly.

The principal author of this notice is Michael R. Laisné of the FTB, Legal Division. For further information regarding this notice, contact Mr. Laisné at P.O. Box 1720, MS A260, Rancho Cordova, CA 95741-1720.