

1 Amend 2 Cal. Code Regs., Section 18993 to read:

2 **§18993. Contain in Detail.**

3 The term “contain in detail” as used in Government Code Section 90004 and for purposes  
4 of audits by means that the report of the Franchise Tax Board and the Commission means that  
5 reports shall include specific findings of noncompliance, if the Franchise Tax Board or the  
6 Commission determines that the noncompliance is material.

7 Note: Authority cited: Section 83112, Government Code. Reference: Sections 90000,  
8 90001, 90004 and 90007, Government Code.