

# Proposed Updates to FTB Board Resolutions PowerPoint

Franchise Tax Board Meeting

Friday, September 23, 2022

## Slide 1: Proposed Updates to FTB Board Resolutions

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September 23, 2022

## Slide 2: Proposed Updates to Board Resolutions

### Overview of Resolutions

- Certificates of mailing for Notices of Action (NOAs)
- Out-of-state travel approval
- Contracts for procurement activity in excess of \$1 million
- Tax litigation settlement authority

## Slide 3: Certificates of Mailing on NOAs

*A graphic showing the United States Postal Service Certificate of Mailing appears.*

- Current Resolution 11-1-88
  - Requires certificates of mailing for all NOAs reporting a deficiency
- Proposed Change
  - Would require certificates of mailing for NOAs reporting a deficiency for \$100,000 or more

## Slide 4: Out-of-State Travel Approval

- Current Resolution 98-19
  - Requires Board approval for out-of-state travel in excess of \$50,000 per year
  - Excludes travel for audit and specific case representation
- Proposed Changes
  - Would require Board approval for out-of-state travel in excess of \$100,000 per year
  - Would also exclude other mission-critical travel from the threshold
    - Information security, information technology support, and administrative compliance

## Slide 5: Contracts for Procurement Activity

- Current Resolution 98-7
  - Requires Board approval of contracts exceeding \$1 million dollars
- Proposed Changes
  - Would require Board approval of contracts exceeding \$2 million dollars

- Would require written notice to the Board of contracts exceeding \$1 million, but less than \$2 million

## **Slide 6: Tax Litigation Settlement Authority**

- Current Resolution 98-8
  - Requires Board approval of settlements of \$250,000 or more
  - The threshold is dependent on the tax and interest amount that the taxpayer seeks
- Proposed Changes
  - Would require Board approval of tax litigation settlements for \$500,000 or more
  - Would require written notice to the Board of tax litigation settlements for \$250,000 or more, and less than \$500,000
  - Would be dependent on the total settlement amount

## **Slide 7: Questions?**

## **Slide 8: Public Comment**