Slide 1: Proposed Updates to FTB Board Resolutions
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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
  o Requires certificates of mailing for all NOAs reporting a deficiency
• Proposed Change
  o 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
  o Requires Board approval for out-of-state travel in excess of $50,000 per year
  o Excludes travel for audit and specific case representation
• Proposed Changes
  o Would require Board approval for out-of-state travel in excess of $100,000 per year
  o 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
  o Requires Board approval of contracts exceeding $1 million dollars
• Proposed Changes
  o 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**