

# FRANCHISE TAX BOARD MEETING

December 8, 2025

The Franchise Tax Board met in open session at 1:00 p.m. at the Franchise Tax Board, 9646 Butterfield Way, in Sacramento, California. Present were Controller Malia M. Cohen, Deputy State Controller Hasib Emran, Member Ted Gaines, and Michele Perrault, Department of Finance, for Member Stephenshaw.

## **Franchise Tax Board Staff Participating:**

Selvi Stanislaus, Shane Hofeling, Erin Dendorfer, Cristina Rubalcava, Angela Jones, Roger Lackey, Etta SoRelle, Michael Banuelos, Sheila Christianson and Red Gobuty.

## **Other Participants:**

Christine Grab – Taxpayer

Susan Shaw – California Society of Enrolled Agents

Gina Rodriguez - Ryan, LLC

Jeissy Lee - California Taxpayers Association

## **Item 1. – Approval of Minutes**

The minutes of the September 8, 2025 Franchise Tax Board meeting were approved 3-0.

## **Item 2. – FTB 2026-2030 Strategic Plan**

The Board received a staff report on the FTB 2026-2030 Strategic Plan for Board approval.

The Board voted 3-0 to approve the 2026-2030 Strategic Plan.

## **Item 3. – Contact Center Platform Modernization Project**

The Board received a staff report on the Contact Center Platform Modernization Project.

Public comment was received by taxpayer Christine Grab related to FTB's Business Collection line and wait times when calling in.

## **Item 4. – Regulation Matter**

The Board received a staff report on, and a request to approve the 2026 Rulemaking Calendar.

The Board voted 3-0 to approve FTB's 2026 Rulemaking Calendar.

**RECESS – (2:08 p.m. to 2:15 p.m.)**

**Item 5. – Taxpayers' Bill of Rights Hearing**

Controller Cohen provided opening remarks describing this annual hearing, which is required by law, and stated that Franchise Tax Board's staff members were present to respond to any questions which may be raised as a result of taxpayer proposals.

Angela Jones, the Taxpayers' Rights Advocate, provided opening comments and thanked Controller Cohen and the Board Members for providing their valuable perspective, experience, and support of FTB's innovative solutions, as we continually strive to optimize services we provide to California taxpayers and tax professionals.

Angela expressed appreciation to those members of the public who provided written responses and informed the public that written responses to the issues raised at the hearing would be provided by February 3, 2026.

The following people provided comments during the hearing:

**Gina Rodriguez - Ryan, LLC**

Ms. Rodriguez thanked Angela for all her hard work and offered five recommendations to help strengthen taxpayer protections and enhance the efficiency and transparency of FTB tax administration.

**Jeissy Lee - California Taxpayers Association**

Ms. Lee touched on concerns regarding guidance, petitions for alternative apportionment, and the date included on notices.

**Christina Grab – Taxpayer**

Public comment was received by Ms. Grab relating to seven requests and concerns as to the amount of time allowed to comment during the Taxpayers' Bill of Rights Hearing.

**Susan Shaw – California Society of Enrolled Agents**

Ms. Shaw touched on the increased burden on the FTB to administer the collection of tax sharing information with other state entities for non-tax purposes, such as including the check-the-box initiative.

**Item 6. – Executive Officer's Time**

Selvi congratulated Chair Cohen on her selection to the prestigious Rodel Fellowship Class of 2026 and gave a brief update on FTB's filing season efforts for 2025. Selvi recognized the incredible work of FTB's VITA program volunteers connecting families to the California Earned Income Tax Credit (CalEITC) and thanked the Board members for their continued support and leadership.

**Christina Grab – Taxpayer**

Public comment was received by Mrs. Grab related to protest denials.

**Item 7. - Board Members' Time**

Member Gaines wished everyone happy holidays and spoke on a personal incident that occurred during his trip across Idaho.

Member Perrault wished everyone happy holidays and rest and thanked FTB for all that they do.

Controller Cohen requested that for future FTB Board meetings, FTB explore areas where the tax policy and administrative work intersect with environmental goals as well as poverty alleviation. She also thanked FTB for all their hard work.

Controller Cohen also touched on the tragedy that occurred in Stockton at a child's birthday celebration and acknowledged the families and community, sending her deepest condolences. She also thanked the first responders that arrived on scene.

Controller Cohen ended by wishing everyone a peaceful and very happy holidays to all.

**Christina Grab – Taxpayer**

Public comment was received by Mrs. Grab related to allowing others to submit requests today in writing for the Taxpayers' Bill of Rights Hearing.

The meeting was adjourned at 3:00 p.m.

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Board Liaison

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Date