

Collections Overview PowerPoint

Franchise Tax Board Meeting
Monday, June 22, 2026

Slide 1: Collections Overview

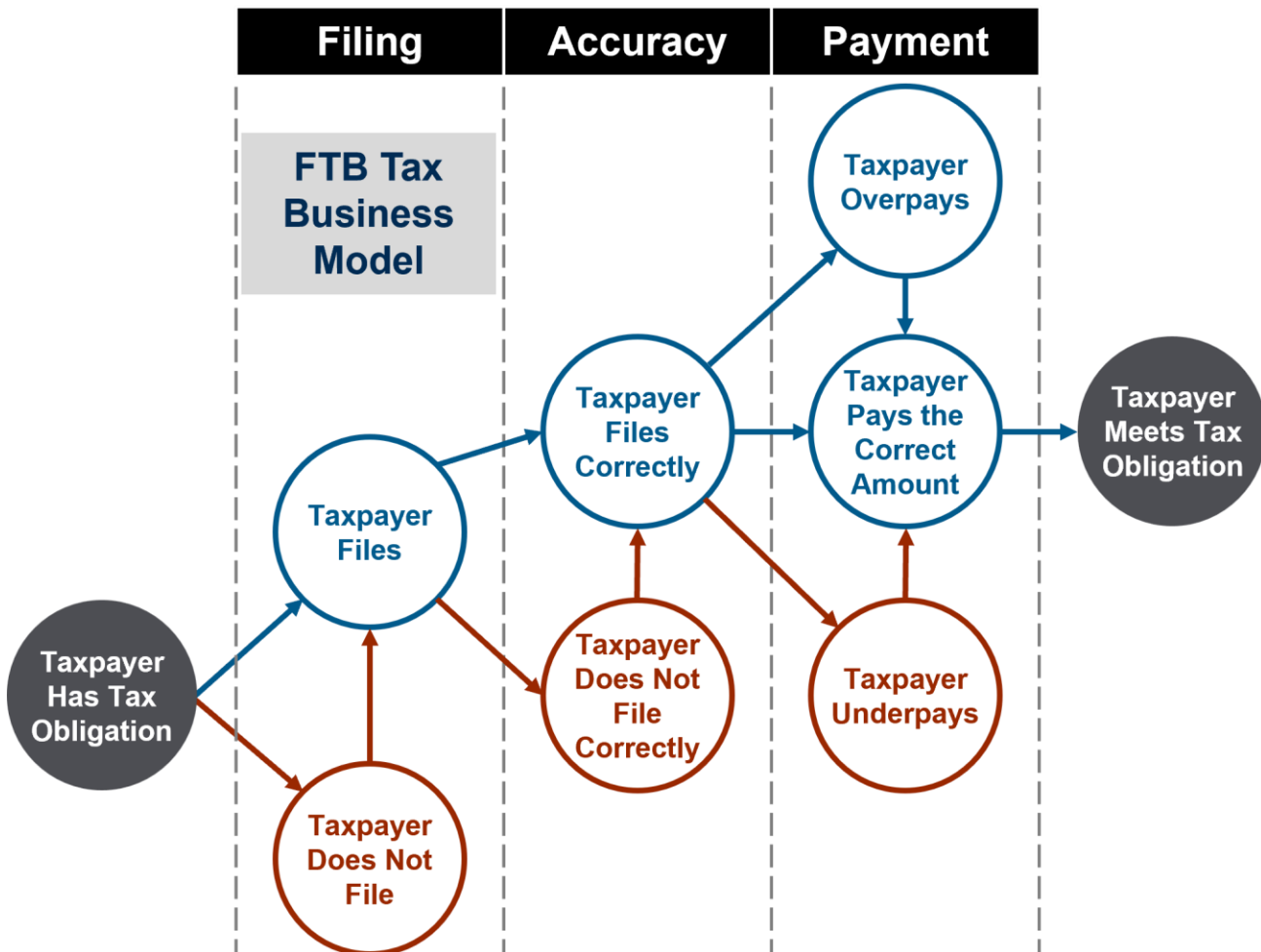
Javone Tavares – Accounts Receivable Management Division
Erica Weatherspoon – Accounts Receivable Management Division
June 22, 2026

Slide 2: Franchise Tax Board Mission

- The role of the ARM Division
- How we accomplish our mission

Slide 3: How Tax Accounts Become Collectable

- Blue Path
- Red Path
- Delinquent Liabilities



Slide 4: Collection Debt Types

- Personal Income Tax
- Business Entity Tax
- Non-Tax Debts

Slide 5: Collection Approach and Process

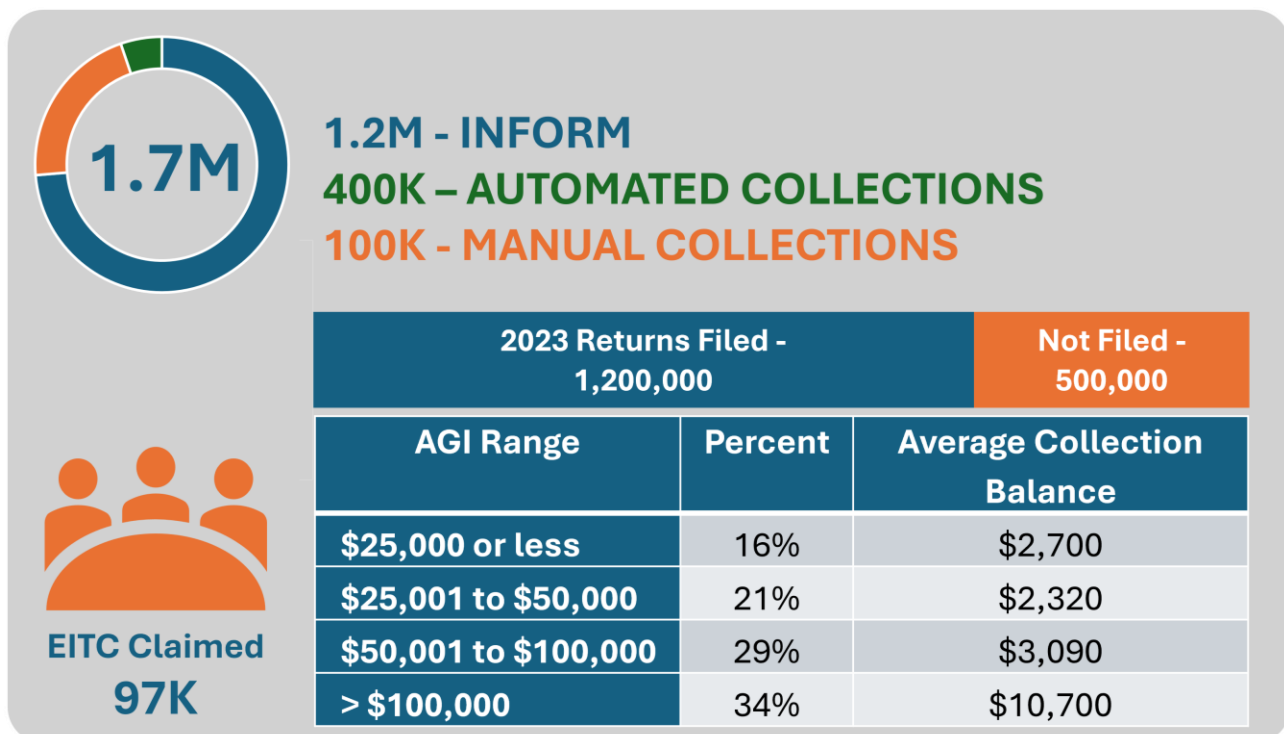
- Principles and Strategy
- Collection Processes
 - Automated Collections
 - Due Process for Personal Income Tax, Business Entity Tax, and Non-Tax Debts
 - Collection Actions
 - Manual Collections
 - Special Programs

Slide 6: Collection Staff

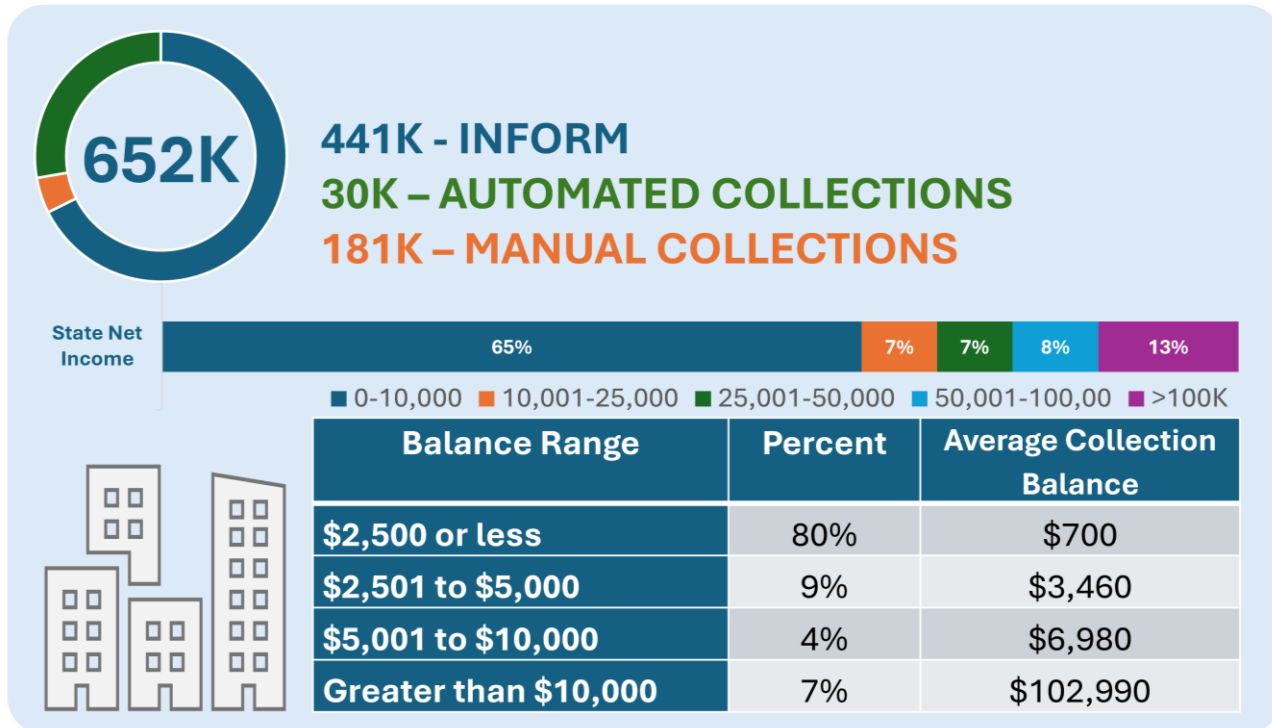
Preparing Staff to Provide Service

- New Hire Training
- Business Area Onboarding
- Annual Customer Service Certification

Slide 7: Personal Income Tax Collection Data



Slide 8: Business Entity Tax Collection Data



Slide 9: Collection Services

Available Service Channels

- Phone/Interactive Voice Recognition (IVR)
- Live Chat
- In-Person
- Self-Services

Slide 10: Collection Service Improvements

- Contact Center Platform Modernization (CCPM)
- Self-Service Enhancements
- Collection Program Efforts

Slide 11 Questions?

Slide 12: Public Comment