

**FRANCHISE TAX BOARD RESOLUTION REGARDING EX PARTE  
COMMUNICATIONS AND CONSIDERATION  
OF PETITIONS MADE PURSUANT TO SECTION 25137 OF THE REVENUE  
AND TAXATION CODE**


Regulation section 25137(d) of title 18 of the California Code of Regulations provides in part that "In cases deemed appropriate by the Franchise Tax Board it may elect to hear and decide petitions filed pursuant to Section 25137 . . . ." The Franchise Tax Board has determined that all cases involving the application of section 25137 in which the taxpayer has requested a hearing before the Board and where the staff recommends that the petition be denied are appropriate for consideration by the Franchise Tax Board and pursuant to Regulation section 25137(d) shall be heard by the Franchise Tax Board in open session. (FTB Resolution 2000-10)

Beginning on January 1, 2018, while a petition is pending, there shall be no communication, direct or indirect, regarding any substantive issue related to the petition, to or from any Board member or his/her staff/representatives, to or from

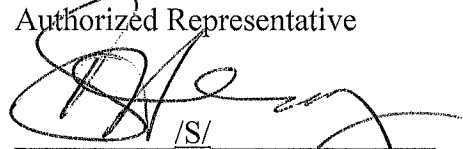
- (1) the petitioner or an employee/representative of the petitioner, or
- (2) Franchise Tax Board staff,

without notice and opportunity for all parties to participate in the communication.

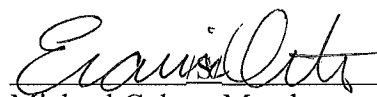
For the purposes of this section, a petition is pending from the date of the filing of the petition with the Franchise Tax Board pursuant to Revenue and Taxation Code section 25137.

  
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/S/  
Betty T. Yee, Chair, or  
Authorized Representative

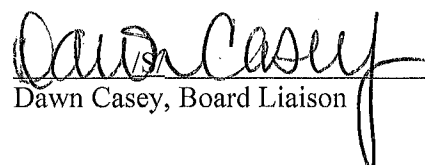
12/7/17  
Date

  
\_\_\_\_\_  
/S/  
Diane L. Harkey, Member, or  
Authorized Representative

12/7/17  
Date

  
\_\_\_\_\_  
/S/  
Michael Cohen, Member, or  
Authorized Representative

12/7/17  
Date

Attested:   
Dawn Casey, Board Liaison

Date: 12/7/17

Resolution: 2017-01