

## Appeals

- If a citation is issued, a *Warning Notice* or a *Notice of Violation* is mailed by the Excise Taxes Division.
- Taxpayer appeal rights are described in the *Notice*.
- A written request to appeal must be received within 10 days from the date of the *Notice*.
- If the request is not received timely, the appeal may not be granted and the violation will remain on record.



If you are issued a citation, you will receive a Warning Notice or a Notice of Violation from the Excise Taxes Division. The Notice is sent to provide you with an explanation of your rights to appeal the citation. A form to file an appeal is included in the mailing. The appeal form or any written request to appeal must be received within 10 days from the date of the Notice. If the request is not received timely, the appeal may not be granted and the violation will remain on record and penalties imposed.

## Appeals



- There are two levels of appeals.
  - The first level of appeal is a conference conducted by a Hearing Officer of the Excise Taxes Division.
  - A representative of the Investigations Division is included in these conferences.
  - All appeal conferences are conducted by telephone.
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If you submit a written appeal, you will be contacted by the Excises Taxes Division to schedule an appeal conference. All appeal conferences are conducted by telephone. There are two levels of appeal; the first is conducted by a Hearing Officer of the Excise Taxes Division. A representative of the Investigations Division is included at this first level appeal conference in support of the citation issued.

## Appeals

A *Notice of Decision* is mailed by the Excise Taxes Division within 4 to 6 weeks after the first level appeal conference.



- If there is disagreement with the outcome of the first level decision, the decision may be appealed within 10 days from the date of the *Notice* for a second level conference.
  - The second level conference is held by the Appeals Division of the BOE.
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After the first level appeal conference is completed, you will receive a Notice of Decision within 4 to 6 weeks from the Excise Taxes Division. If you disagree with the decision, you may appeal for a second level conference. Your request must be received within 10 days from the date of the Notice of Decision.

## Appeals

- The Appeals Division will issue a *Notice of Decision* of the outcome of the second level appeal conference.
- The decision of this appeal conference is final unless the outcome is a revocation or a fine over \$2,500.
- Revocations and fines over \$2,500 may be appealed for a hearing before the BOE's elected Board.
- The Board Hearing is the final step of the appeal process with the BOE.

The Board's Appeals Division will conduct the second level appeal conference and will issue its Notice of Decision. The decision from this appeal conference is final unless the outcome of the second level appeal results in a revocation of your license or a fine of over \$2,500. Decisions resulting in a revocation or a fine over \$2,500 may be appealed for a hearing before the Board of Equalization's elected Board. A Board Hearing is the final step of the appeal process with the Board of Equalization.

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## Taxpayers' Rights Advocate



If you have been unable to resolve an issue with the Board, or if you would like to know more about your rights under the law, contact the Taxpayers' Rights Advocate at:

888-324-2798

[www.boe.ca.gov/tra/tra.htm](http://www.boe.ca.gov/tra/tra.htm)

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When you have exhausted all other avenues, the Taxpayers' Rights Advocates office is available to step in and help you. They can also explain more about your rights under the law.