

## BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
**Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees**

### ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

#### 5212. CONTENTS OF A PETITION FOR REDETERMINATION.

(a) A petition for redetermination must:

- (1) Be in writing.
- (2) Identify the amounts the taxpayer wishes to contest (the taxpayer may contest all or a portion of the amount shown on a notice), if known.
- (3) State the specific grounds or reasons why the notice of determination or notice of deficiency assessment should be reconsidered.
- (4) Be signed by the taxpayer or the taxpayer's authorized representative.

(b) A petition for redetermination may include a request for an appeals conference, a request for a Board hearing, or both. If a petition for redetermination only includes a request for an appeals conference, a Board hearing may still be requested in accordance with section 5266.

(c) The filing of a completed form provided by the Board for use as a petition for redetermination will satisfy the requirements of subdivision (a).

(d) A taxpayer may submit copies of any supporting written arguments or documentary evidence along with its petition for redetermination.

Note: Authority cited: Section 15606, Government Code; Sections 7051, 8251, 9251, 13170, 30451, 32451, 38442, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6561.5, 7710.5, 8851.5, 12428, 30261.5, 32301.5, 38442, 40092, 41086, 43302, 45302, 46352, 50115, 55082 and 60351, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments changed the title from "Contents of Petitions for Redetermination, and Supporting Arguments and Evidence" to "Contents of a Petition for Redetermination"; replaced "Every" with "A" at the beginning of subdivision (a); replaced "petitioner" with "taxpayer" in subdivisions (a)(2) and (4) and (d); replaced "petitioners" with "the taxpayer" at the beginning of the parenthetical text in subdivision (a)(2); replaced "petitioner's" with "taxpayer's" in subdivision (a)(4); deleted "conducted under article 6 of this chapter" from after the word "conference" in the first sentence in subdivision (b); and changed "an oral hearing before the Board" to "a Board hearing" in the first and second sentences in subdivision (b).