

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**

5214. ADDITIONAL COPY OF PETITIONS FOR REDETERMINATION FILED UNDER THE TAX ON INSURERS LAW.

An insurer or surplus line broker filing a petition for redetermination of a deficiency assessment issued under the Tax on Insurers Law must file a copy of its petition with the Commissioner of Insurance, c/o Premium Tax Audit Bureau, at the same time it files its petition for redetermination in accordance with section 5216.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code section 12428.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.