

**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 2C: CONTESTING A JEOPARDY DETERMINATION**

**5222.6. LIMITATION PERIOD FOR PETITION FOR REDETERMINATION OF JEOPARDY DETERMINATION.**

(a) A petition for redetermination of a jeopardy determination must be filed within the earlier of 10 days from the date that the notice of jeopardy determination was mailed or personally served.

(b) The provisions of article 2A of this chapter do not apply to the time period in which to file a petition for redetermination of a jeopardy determination.

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 sections 6538, 7700, 8828, 30243, 32312, 38433, 43351, 45352, 46302, 50120.2, 55102, 60332.

**HISTORY: 1. NEW SECTION ADOPTED 9-12-2007; EFFECTIVE 2-6-2008**