

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 3: CLAIMS FOR REFUND

5232.8. ADDITIONAL REQUIREMENTS FOR CLAIMS FOR REFUND FILED UNDER THE CIGARETTE AND TOBACCO PRODUCTS TAX LAW.

In addition to the requirements of section 5232, claims for refund of amounts paid with regard to purchases of stamps or meter register settings must satisfy the requirements of and be prepared and filed on any form required by California Code of Regulations, title 18, sections 4061 through 4065. All other claims for refund filed under the Cigarette and Tobacco Products Tax Law are not required to comply with this additional requirement. Contact the Excise Taxes and Fees Division for the appropriate form.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 30451.

Reference: Revenue and Taxation Code sections 30176, 30176.1, 30176.2, 30177, 30363.

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