

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

5233. FILING CLAIMS FOR REFUND.

A claim for refund or related document may be filed as specified in section 5216 for the filing of a petition for redetermination. However, a claim for refund or related document filed under the Sales and Use Tax Law must be directed to the section listed below, and, if mailed or electronically transmitted (via email or facsimile), must be mailed or transmitted to the:

Audit Determination and Refund Section, MIC: 39
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0039
ADRS@boe.ca.gov
(916) 445-2202

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6902, 8128, 9152, 12978, 30178, 30178.1, 30362, 32402, 32402.1, 32407, 38602, 40112, 41101, 43452, 45652, 46502, 50140, 55222, 60501, 60502, 60507, 60521 and 60522, 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 deleted the first sentence in subdivision (a), which encouraged the use of electronic means for the filing of claims; replaced all of the text following "filed" in the second sentence in subdivision (a); replaced "Claims" with "However, a claim" at the beginning of subdivision (b); replaced "and" with "or" after "refund" and changed "documents" to "document" in subdivision (b); replaced "may also" with "must be directed to the section listed below, and, if mailed or electronically transmitted (via email or facsimile), must" in subdivision (b); inserted "or transmitted" between "mailed" and "to" in subdivision (b); inserted "State" before "Board of Equalization" in and added the email address and fax number to the Audit Determination and Refund Section's contact information in subdivision (b); combined subdivisions (a) and (b) by deleting the subdivision designations "(a)" and "(b)"; and deleted subdivisions (c), (d), and (e).