

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 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 1: APPLICATION OF CHAPTER 4, DEFINITIONS, AND JURISDICTION

5410. APPLICATION OF CHAPTER 4.

(a) This chapter applies to appeals and petitions for rehearing filed with the Board pursuant to the:

(1) Administration of Franchise and Income Tax Laws. Part 10.2 of division 2 of the Revenue and Taxation Code.

(2) Senior Citizens Homeowners and Renters Property Tax Assistance Law. Chapter 1 and chapter 4 of part 10.5 of division 2 of the Revenue and Taxation Code.

(b) To the extent this chapter does not contain a specific rule or procedure, the rules and procedures in chapter 5 (commencing with section 5510) of this division apply. Where there is a conflict between chapter 5 and this chapter, the provisions of this chapter control.

Note: Authority: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

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