

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 2: HOW TO FILE AN APPEAL FROM THE FRANCHISE TAX BOARD

5423. ACCEPTING OR REJECTING AN APPEAL.

(a) Determination of Jurisdiction and Timeliness. Upon receipt of the appeal, the Chief of Board Proceedings must determine whether the Board has jurisdiction to hear the appeal under section 5412, subdivision (b), including whether the appeal is timely under the provisions of section 5422. If any question arises as to the timeliness of an appeal or the Board's jurisdiction to hear an appeal, the Chief of Board Proceedings will refer the appeal to the Chief Counsel. The Chief of Board Proceedings and the Chief Counsel may request any relevant information from the Franchise Tax Board in order to perform their duties under this section.

(b) Accepting the Appeal. If the Chief of Board Proceedings or the Chief Counsel determines that the Board has jurisdiction to hear the appeal and that the appeal is timely, or that there is a genuine, material issue relating to jurisdiction or timeliness, the Chief of Board Proceedings must accept the appeal. The Chief of Board Proceedings then will provide written acknowledgement of the acceptance to the appellant and the Franchise Tax Board. The written acknowledgement will notify the appellant and the Franchise Tax Board of their rights and obligations under this chapter. The Chief of Board Proceedings will provide one copy of the appeal and any supporting documents to the Franchise Tax Board.

(c) Issues Relating to Jurisdiction and Timeliness. If the Chief Counsel determines that there is a genuine, material issue relating to jurisdiction or timeliness, such matters will be at issue in the appeal and will be decided by the Board.

(d) Rejecting the Appeal. If the Chief of Board Proceedings or the Chief Counsel determine that the Board does not have jurisdiction to hear the appeal or that the appeal is not timely, and that there is no genuine, material issue relating to jurisdiction or timeliness, the Chief of Board Proceedings must reject the appeal. The Chief of Board Proceedings then will notify the appellant and the Franchise Tax Board in writing of the rejection and the reasons therefor.

Note: Authority cited: 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.