

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 4: REQUESTING AND SCHEDULING ORAL HEARINGS

5441. SUBMISSION FOR DECISION WITHOUT ORAL HEARING.

(a) Generally. If the appellant does not request an oral hearing under section 5440, or if the appellant does not respond to a Notice of Hearing under section 5522.6, the appeal will be submitted for decision based upon the written record on file and without an oral hearing.

(b) Innocent Spouse Appeals. If neither the Appealing Spouse nor the Non-Appealing Spouse request an oral hearing under section 5440, or neither spouse responds to their Notice of Hearing under section 5522.6, the appeal will be submitted for decision based upon the written record on file and without an oral hearing.

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.