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7 **BOARD OF EQUALIZATION**

8 **STATE OF CALIFORNIA**

9
10 In the Matter of the Appeal of:) **HEARING SUMMARY**
11) **PERSONAL INCOME TAX APPEAL**
12 **YATES BAILEY¹**) Case No. 718994
13)

14
15 Years Claim for Refund
2003 and 2005 \$35,016.75

16 Representing the Parties:

17 For Appellant: Yates Bailey

18 For Franchise Tax Board: Marguerite Mosnier, Tax Counsel III

19
20 QUESTION: Whether appellant's claim for refund is barred by the applicable statute of
21 limitations.

22 HEARING SUMMARY

23 Background

24 2003 Tax Year

25 Appellant did not file a timely 2003 tax return. Respondent received information
26

27
28 ¹ This appeal was originally scheduled for an oral hearing for the February 25-27, 2014 Board meeting. It was subsequently removed from that calendar when appellant failed to respond to the hearing notice. This appeal was placed back onto the February 25-27, 2014 Board meeting calendar at appellant's request.

1 indicating that appellant made mortgage payments in 2003, and based on the amount of those
2 mortgage payments, it appears that appellant had sufficient income to require him to file a tax return
3 for the 2003 tax year. Respondent issued a Request for Tax Return (Request) on February 14, 2005.
4 When respondent did not receive a response by the due date of the Request, it issued a Notice of
5 Proposed Assessment (NPA) on May 16, 2005.² The NPA proposed a tax liability of \$2,438.00, a late
6 filing penalty of \$609.50, and interest. Appellant did not file a protest and the proposed assessment
7 became a final liability. (Resp. Op. Br., pp. 1-2, Exhs. A, B, & C; Appeal Letter, Atth.)

8 Respondent subsequently began collection activity and issued several billing notices.³
9 Respondent also issued an Order to Withhold (OTW) to Indymac Bank (Indymac) on April 16, 2009,⁴
10 and received a payment of \$4,101.03 on May 26, 2009.⁵ Thereafter, appellant's account reflected a
11 balance due of \$191.38, which was written off pursuant to Government Code section 13943.1. (Resp.
12 Op. Br., p. 2, Exhs. D & E; Appeal Letter, Atth.)

13 On April 11, 2012, appellant filed his 2003 California tax return. Appellant reported
14 wages of \$1, a zero tax liability, withholding credits of \$3,189, and an overpayment of \$3,189.
15 Respondent processed the return and abated the tax and late filing penalty reflected on the NPA. As a
16 result, appellant's account reflected a credit balance of \$4,178.41.⁶ Respondent did not refund this
17 balance or credit it to another tax year because appellant's return was filed more than four years after
18 the original due date of the return and more than one year after the payment received on that tax year's

20 ² Both the 2003 Request and the 2003 NPA were issued to appellant's last known address in Azusa, California. According
21 to respondent's records, the United States Postal Service (USPS) did not return either notice as undeliverable. This Azusa
22 address was also listed on appellant's federal Wage and Income Transcripts for the 2003 and 2004 tax years. Respondent
23 states that this address was the most current address that respondent had for appellant when it issued the 2003 Request in
24 February 2005 and the corresponding 2003 NPA in May 2005.

25 ³ The Income Tax Due Notice, Past Due Notice, Final Notice, and Notice of State Tax Lien were mailed to appellant
26 between September 2005 and January 2006 at the address in Azusa, California.

27 ⁴ The OTW reflected Azusa, California as the city of appellant's residence. Respondent indicates that it personally visited
28 the Azusa address and determined that appellant no longer resided at that address. Respondent received information in
December 2008 that appellant's last known address was a different street address in Azusa, California.

⁵ Respondent received a total payment of \$35,016.75 from Indymac. Of that amount, \$4,101.03 was applied to appellant's
2003 tax year account and \$30,915.72 was applied to his 2005 tax year account.

⁶ Respondent states that the amount of the credit balance exceeds the amount received from Indymac that was applied to the
2003 tax year, due to the amount respondent previously wrote off.

1 account. (Resp. Op. Br., p. 2, Exhs. E & F.)

2 2005 Tax Year

3 Appellant did not file a timely 2005 tax return. Respondent received information
4 indicating that appellant had sufficient income to require him to file a tax return for the 2005 tax year.
5 Respondent issued a Demand for Tax Return (Demand) on July 30, 2007. When respondent did not
6 receive a response by the due date of the Demand, it issued an NPA on November 19, 2007.⁷ The
7 NPA proposed a tax liability of \$16,735.00, a late filing penalty of \$4,183.75, a demand penalty of
8 \$4,183.75, and a filing enforcement cost recovery fee of \$122.00, plus interest. Appellant did not file
9 a protest and the proposed assessment became a final liability. (Resp. Op. Br., p. 3, Exhs. G, H, & I.)

10 Respondent subsequently began collection activity and issued several billing notices.⁸
11 Thereafter, respondent issued an OTW to Indymac on April 16, 2009,⁹ and received a payment of
12 \$30,915.72 on May 26, 2009. As a result of applying this payment, appellant's 2005 tax account
13 reflected a balance due of \$13. (Resp. Op. Br., p. 3, Exh. K; Appeal Letter, Atth.)

14 On April 5, 2012, appellant filed his 2005 California tax return. On the return,
15 appellant reported zero taxable income, zero tax liability, withholding credits of \$31,828, and an
16 overpayment of \$31,828. Respondent processed appellant's return and abated the tax, demand
17 penalty, and late filing penalty reflected on the NPA, as well as the filing enforcement cost recovery
18 fee of \$122. As a result of these adjustments, appellant's 2005 tax year account reflected a credit
19 balance of \$30,902.72. Respondent did not refund this balance or credit it to another tax year because
20 appellant's return was filed more than four years after the original due date of the return and more than
21 one year after the payment received on that tax year's account. (Resp. Op. Br., p. 3, Exhs. L & K.)

22 _____
23 ⁷ Both the 2005 Demand and the 2005 NPA were issued to appellant's last known address on those dates in West Covina,
24 California. According to respondent's records, the USPS did not return either notice as undeliverable. This West Covina
25 address was also listed on appellant's federal Wage and Income Transcripts for the 2006 tax year. Respondent states that
26 this address was the most current address that respondent had for appellant when it issued the Demand and the
27 corresponding NPA in 2007.

28 ⁸ The Income Tax Due Notice, Final Notice, Notice of State Tax Lien, and Tax Lien Notice were mailed to appellant
between April 2008 and June 2008 at the address in West Covina, California. Respondent does not have any record
indicating that the USPS returned any of these notices as undeliverable.

⁹ The 2005 OTW reflected Azusa, California as the city of appellant's residence. As previously stated, respondent received
information in December 2008 that appellant's last known address was a different street address in Azusa.

1 Claim for Refund

2 On April 11, 2012, appellant filed his 2003 tax return. In addition, appellant filed his
3 2005 tax return on April 5, 2012. Respondent treated the tax returns as claims for refund. Respondent
4 accepted the returns as filed and updated appellant's 2003 and 2005 tax accounts, resulting in a credit of
5 \$4,178.41 for 2003 and a credit of \$30,902.72 for 2005. By letter dated September 2012,¹⁰ appellant
6 wrote to respondent and explained that he was incarcerated in 2009 when respondent levied appellant's
7 Indymac account and received the payment of \$35,016.75 in 2009. Appellant further explained that he
8 did not learn about the levy until March 2010, and he was arrested again before he had the opportunity
9 to address this matter. In support, appellant provided a printout of his incarceration history. In addition,
10 appellant stated that he was later incarcerated and had no one to help him until he was released from
11 prison in November 2011. Appellant further stated that he contacted a realtor to obtain real estate
12 records and then contacted respondent. By letter dated October 4, 2012, appellant submitted a copy of
13 the escrow statement related to the sale of his residence in 2005. Upon review, respondent issued a
14 notice dated November 30, 2012, denying appellant's claims for refund because the 2003 and 2005 tax
15 returns were filed after the four-year statute of limitations of the due date of the returns and after the
16 one-year statute of limitations from the May 26, 2009 overpayment. (Resp. Op. Br., p. 4; Appeal Letter,
17 Atths.)

18 This timely appeal then followed.

19 Contentions

20 Appellant

21 Appellant contends that he never received any mail from respondent, including the
22 notices issued by respondent which requested that he file his 2003 and 2005 tax returns. Appellant
23 further contends that he did not work in 2003 and 2005 and therefore did not file tax returns for those
24 years. Appellant contends that respondent issued a notice on July 14, 2005, requesting that appellant
25 file his 2003 tax return and that notice was mailed on August 14, 2005. Appellant contends that he was
26 in jail and never received this request. Appellant further contends that respondent issued a notice on
27 _____

28 ¹⁰ No specific date was provided on the letter.

1 July 30, 2007, demanding that appellant file his 2005 tax return and that he never received this notice.
2 Appellant states that he was in prison from September 21, 2006, to June 8, 2007, and did not receive
3 any notifications in 2007. Appellant further states that he returned to prison on March 12, 2008, and
4 was released on October 7, 2008. Appellant states that he subsequently returned to prison on
5 January 9, 2009, and was released on May 21, 2010. Appellant contends that, while he was in prison,
6 respondent took \$35,016.75 from his Indymac bank account on or about May 19, 2009. Appellant
7 contends that the bank never notified him of the levy as appellant was in prison. When appellant
8 discovered that respondent levied his bank account, appellant requested documents from Indymac
9 regarding the levy. Appellant contends that it took three to four months for him to get copies of the
10 levy. (Appeal Letter, pp. 1-3, Atths.)

11 Appellant questions how the statute of limitations prevents him from getting his refund
12 when he did not and does not owe any money. Appellant notes that he was not notified by the bank or
13 the FTB when the funds were taken out of his bank account. Appellant states that he did not know of
14 any time limit for him to get his refund. Appellant states that, when he was released from prison on
15 November 13, 2011, he filed his taxes for the 2003 and 2005 tax years as requested. Appellant argues
16 that he provided the information as requested by the FTB in support of his claim for refund. In support,
17 appellant provided copies of his 2003 tax return, the May 16, 2005 NPA for the 2003 tax year, the
18 April 16, 2009 OTW issued to Indymac, a May 4, 2009 letter from Indymac to appellant advising
19 appellant of respondent's OTW, a July 22, 2005 escrow statement for the sale of his Azusa, California
20 house, and computer printouts of appellant's prison records. The prison records reflect that appellant
21 was imprisoned during the following periods: (1) May 10, 2004 to October 13, 2004;
22 (2) November 9, 2006 to June 8, 2007; (3) March 12, 2008 to October 7, 2008;¹¹ July 7, 2009 to
23 May 21, 2010; and November 10, 2010 to November 13, 2011. (Appeal Letter, pp. 4-6, Atths.)

24 In his reply brief, appellant reiterates his contentions regarding his incarceration which
25 prevented him from discovering the levy on his Indymac bank account until after he was released.
26 Appellant reiterates that the FTB and Indymac did not notify him of the levy. Appellant further
27

28 ¹¹ Staff notes that, during this period, appellant was admitted to a hospital on August 4, 2008 and September 15, 2008. It appears that these were single-day visits.

1 reiterates that he did everything that the FTB requested for the claim for refund and proved that he did
2 not owe any tax for the years at issue. (App. Reply Br., pp. 1-2.)

3 Respondent

4 Respondent contends that appellant failed to file his claim for refund within the
5 applicable statute of limitations period. For the 2003 tax year, respondent notes that the four-year
6 statute of limitations expired on April 15, 2008, four years from the April 15, 2004 due date of the 2003
7 tax return. For the 2005 tax year, respondent notes that the four-year statute of limitations expired on
8 April 15, 2010, four years from the April 15, 2006 due date of the 2005 tax return. Respondent further
9 notes that the one-year statute of limitations for the May 26, 2009 overpayment expired on
10 May 26, 2010. As such, respondent asserts that appellant's April 11, 2012 claim for refund for the
11 2003 tax year, and appellant's April 5, 2012 claim for refund for the 2005 tax year, are time barred
12 under the four-year and one-year statute of limitations pursuant to R&TC section 19306. (Resp. Op.
13 Br., pp. 4-5.)

14 Respondent further contends that R&TC section 18501 requires every individual to file a
15 return if the individual has gross income or adjusted gross income above specified amounts. While
16 respondent notes that R&TC section 18501 only specifies circumstances when a return is required,
17 respondent notes that the statute does not state that an individual does not need to file a return if income
18 is below the threshold amounts. Respondent contends that the Request for the 2003 tax year is based
19 on information reporting that appellant made mortgage payments and, based on the amount of those
20 payments, appellant received sufficient income to require him to file a return. With regard to the
21 Demand for the 2005 tax year, respondent contends that it is based on information that appellant
22 received sufficient income in 2005 to require him to file a return. Respondent contends that, as
23 appellant did not respond to the 2003 Request, the 2005 Demand, or the subsequently-issued NPAs for
24 2003 and 2005, the proposed assessments for those years became final. Respondent contends that it
25 had no basis to make adjustments to appellant's 2003 and 2005 tax accounts until appellant filed returns
26 establishing his tax liability for these two years. (Resp. Op. Br., p. 5, Exhs. A & G.)

27 With regard to appellant's contention that he was incarcerated and therefore did not
28 receive any of the notices, respondent contends that the law does not provide any waiver of the statute

1 of limitations based on reasonable cause or extenuating circumstances. While respondent
2 acknowledges that appellant was incarcerated for various periods between 2004 and 2012, such
3 unfortunate circumstances will not toll the statute for filing a claim for refund or allow an untimely
4 claim for refund. Respondent further notes that appellant's incarceration history printout indicates that
5 he was not incarcerated during the time when respondent issued the 2003 Request, the 2005 Demand,
6 both NPAs, and the OTW.¹² Specifically, respondent notes that appellant was paroled on
7 October 13, 2004, and returned to prison on November 9, 2006.¹³ During this period while appellant
8 was out of prison, respondent issued the 2003 Request on February 14, 2005, and the 2003 NPA on
9 May 16, 2005. Respondent further notes that appellant was paroled again on June 8, 2007, and
10 returned to prison on March 12, 2008. During this period while appellant was out of prison, respondent
11 issued the 2005 Demand on July 30, 2007, and the 2005 NPA on November 19, 2007. Respondent
12 further notes that appellant was paroled again on October 7, 2008, and returned to prison on
13 July 7, 2009. During this period while appellant was out of prison, respondent issued the OTW on
14 April 16, 2009, and respondent received the payment from Indymac on May 26, 2009. Respondent
15 contends that it sent these notices to appellant's last-known address and therefore satisfied the mailing
16 requirements pursuant to R&TC section 18416. (Resp. Op. Br., pp. 5-6.)

17 Respondent also contends that appellant's failure to file a claim for refund within the
18 statutory period for whatever reason prevents him from doing so at a later date, even if the tax was not
19 owed in the first place. Citing *United States v. Dalm* (1990) 494 U.S. 596, respondent notes that the
20 United States Supreme Court reasoned that, unless a claim for refund is filed within the statute of
21 limitations, a suit for refund may not be maintained, regardless of whether the tax is alleged to be
22 erroneously, illegally, or wrongfully collected. Respondent further argues that fixed deadlines may be
23 harsh but that the occasional harshness is redeemed by the clarity imparted, citing *Prussner v.*

24
25 ¹² Respondent states that it does not mail copies of the OTW to a taxpayer. Instead, the recipient of the OTW (here,
26 Indymac) notifies the taxpayer of the OTW. Respondent notes that appellant attached a copy of the OTW addressed to
27 Indymac which Indymac apparently mailed to appellant.

28 ¹³ Respondent notes that appellant indicated that he was in prison from September 21, 2006 to June 8, 2007, and that the
incarceration history indicates that he was paroled on October 13, 2004. Respondent notes that the September 21, 2006 entry
states "PAR TRANSFER," which appears to change the location responsible for overseeing appellant's parole.

1 *United States* (7th Cir. 1990) 896 F.2d 218. Respondent contends that the statute of limitations
2 promotes fairness and practicality in the administration of an income tax policy, citing *Rothensies v.*
3 *Electric Storage Battery Co.* (1946) 329 U.S. 296. (Resp. Op. Br., p. 6-7.)

4 Respondent acknowledges that the statute of limitations may be tolled in certain limited
5 circumstances if the taxpayer is financially disabled. Respondent notes that, to qualify for financial
6 disability under R&TC section 19316, appellant must establish that he had a physical or mental
7 condition that caused appellant to be unable to manage his financial affairs. In addition, respondent
8 notes that the condition must last for at least 12 months or be a terminal condition. Respondent also
9 notes that another requirement is that no one else can have the legal authorization to act on behalf of the
10 financially-disabled taxpayer. Respondent contends that appellant has not established that he was
11 financially disabled during any time within the applicable statute of limitations. (Resp. Op. Br., p. 7.)

12 Applicable Law

13 Burden of Proof

14 The FTB's determination is presumed correct and a taxpayer has the burden of proving
15 it to be wrong. (*Todd v. McColgan* (1949) 89 Cal.App.2d 509; *Appeal of Michael E. Myers*,
16 2001-SBE-001, May 31, 2001.) In the absence of uncontradicted, credible, competent, and relevant
17 evidence showing an error in the FTB's determinations, respondent's determinations will be upheld.
18 (*Appeal of Oscar D. and Agatha E. Seltzer*, 80-SBE-154, Nov. 18, 1980.)

19 Statute of Limitations

20 The general statute of limitations for filing a refund claim is set forth in R&TC
21 section 19306. Under that statute, the last day to file a claim for refund is the later of:

- 22 1. Four years from the date the return was filed, if filed within the extended due date;
- 23 2. Four years from the due date of the return, without regard to extensions; or
- 24 3. One year from the date of the overpayment.

25 R&TC section 19316 contains the only exception to the statute of limitations under
26 California law. R&TC section 19316, subdivision (a), suspends the limitations period specified in
27 R&TC section 19306 during any period in which a taxpayer is "financially disabled." Subdivision
28 (b)(1) of R&TC section 19316 defines a "financially disabled" taxpayer as an individual who "is
unable to manage his or her financial affairs by reason of a medically determinable physical or mental

1 impairment that is either deemed to be a terminal impairment or is expected to last for a continuous
2 period of not less than 12 months.”

3 The language of the statute of limitations is explicit and must be strictly construed.
4 (*Appeal of Michael and Antha L. Avril*, 78-SBE-072, Aug. 15, 1978.) The statute of limitations is
5 “strictly construed and . . . a taxpayer’s failure to file a claim for refund, for whatever reason, within the
6 statutory period bars him from doing so at a later date.” (*Appeal of Earl and Marion Matthiessen*,
7 85-SBE-077, July 30, 1985.) Federal courts have stated that fixed deadlines may appear harsh because
8 they can be missed, but the resulting occasional harshness is redeemed by the clarity of the legal
9 obligation imparted. (*Prussner v. United States*, *supra* [quoting *United States v. Locke* (1985) 471
10 U.S. 84; *United States v. Boyle* (1985) 469 U.S. 241, 249.])

11 Mailing Requirements

12 R&TC section 18416 sets out the statutory mailing guidelines that the FTB is required to
13 follow. The statute first provides that any notice may be given if sent by first class prepaid postage.
14 (Rev. & Tax. Code, § 18416, subd. (a).) Second, any notice mailed to a taxpayer’s last-known address
15 is sufficient. (Rev. & Tax. Code, § 18416, subd. (b).) Third, the statute provides that the last-known
16 address shall be the address that appears on the taxpayer’s last return filed with the FTB, unless the
17 taxpayer has provided to the FTB clear and concise written or electronic notification of a different
18 address, or the FTB has an address it has reason to believe is the most current address for the taxpayer.
19 (Rev. & Tax. Code, § 18416, subd. (c).)

20 It is well settled that respondent’s mailing of a notice to a taxpayer’s last-known
21 address is considered sufficient notification even if the notice never actually reaches the taxpayer.
22 (*Appeal of Yvonne M. Goodwin*, 97-SBE-003, Mar. 19, 1997; *Appeal of Jon W. and Antoinette*
23 *O. Johnston*, 83-SBE-238, Oct. 26, 1983.) This “last-known address rule” protects the taxing agency
24 and the statutory scheme of assessment and appeal from the taxpayers’ failure to inform the taxing
25 agency of a change in address. (*Delman v. Comm’r* (3rd Cir. 1967) 384 F.2d 929 at 933.) For the
26 FTB’s notice to be proper, the law provides that it is not necessary for the FTB to prove that the notice
27 was received by the taxpayer. (See *United States v. Zolla* (9th Cir. 1984) 724 F.2d 808, 810, cert.
28 denied, 469 U.S. 830.) It is sufficient that the notice was mailed to the taxpayers’ last-known address

1 and it was not returned to the FTB as undelivered. (*Id.*) As a general rule, a taxpayer's last-known
2 address is the address that appears on the taxpayer's most recently-filed tax return, unless the FTB is
3 given clear and concise notice of a different address. (*Appeal of W. L. Bryant*, 83-SBE-180,
4 Aug. 17, 1983.)

5 STAFF COMMENTS

6 Appellant filed his claim for refund for the 2003 tax year on April 11, 2012, and his
7 claim for refund for the 2005 tax year on April 5, 2012. For the 2003 tax year, the four-year statute of
8 limitations expired on April 15, 2008. For the 2005 tax year, the four-year statute of limitations expired
9 on April 15, 2010. The one-year statute of limitations for the May 26, 2009 overpayment expired on
10 May 26, 2010. As appellant's claims for refund have been made after the expiration of the four-year
11 and the one-year statute of limitations under R&TC section 19306, unless the exception provided by
12 R&TC section 19316 applies, the claims for refund are time-barred. Here, appellant has not alleged,
13 and the current record does not support, that appellant was financially disabled pursuant to R&TC
14 section 19316.

15 Appellant's contentions regarding his lack of receipt of the FTB's notices due to his
16 incarceration and his filing of the returns after he was released at the request of the FTB appear to be
17 reasonable-cause type of arguments. It appears that such circumstances will not toll the statute for
18 filing a claim for refund or allow an untimely claim for refund. The Board has previously held that the
19 statute of limitations is strictly construed and a taxpayer's failure to file a timely claim for refund for
20 whatever reason bars him from doing so at a later date. (*Appeal of Earl and Marion Matthiessen*,
21 *supra.*)

22 In addition, it appears that appellant's incarceration history supports respondent's
23 contention that appellant was not in prison during the periods when the FTB issued the 2003 Request,
24 the 2005 Demand, both NPAs, and the OTW. The prison records reflect that appellant was imprisoned
25 during the following periods: (1) May 10, 2004 to October 13, 2004; (2) November 9, 2006 to
26 June 8, 2007; (3) March 12, 2008 to October 7, 2008; July 7, 2009 to May 21, 2010; and
27 November 10, 2010 to November 13, 2011. Respondent issued the 2003 Request on
28 February 14, 2005, and the 2003 NPA on May 16, 2005. Respondent issued the 2005 Demand on

1 July 30, 2007, and the 2005 NPA on November 19, 2007. Respondent also issued the OTW on
2 April 16, 2009, and respondent received payment from Indymac on May 26, 2009. Based on
3 appellant's prison records then, he was not incarcerated on any of these dates.

4 Finally, it appears that respondent issued the notices to appellant's last-known address at
5 the time it issued the notices:

- 6 • For the 2003 Request issued on February 14, 2005, and the 2003 NPA issued on May 15, 2005,
7 respondent issued these notices to appellant at an address in Azusa, California. Respondent
8 has no record of the USPS returning the notices as undelivered. This Azusa address was also
9 listed on appellant's federal Wage and Income Transcripts for the 2003 and 2004 tax years.
- 10 • For the billing notices issued between September 2005 and January 2006, respondent issued
11 these notices to appellant at the address in Azusa, California. Respondent may wish to clarify
12 whether these billing notices were returned by the USPS as undelivered.
- 13 • For the 2005 Demand issued on July 30, 2007, and the 2005 NPA issued on
14 November 19, 2007, respondent issued these notices to appellant at an address in
15 West Covina, California. Respondent has no record of the USPS returning the notices as
16 undelivered. This West Covina address was also listed on appellant's federal Wage and
17 Income Transcripts for the 2006 tax year.
- 18 • For the OTW issued on April 16, 2009, respondent issued this notice to Indymac and reflected
19 Azusa, California as the city of appellant's residence. Respondent indicates that it personally
20 visited the Asuza address and determined that appellant no longer resided at that address.
21 Respondent received information in December 2008 that appellant's last known address was a
22 different street address in Azusa, California.

23 Accordingly, respondent's notices appear to satisfy R&TC section 18416.

24 If either party has any additional evidence to present, they should provide their
25 evidence to the Board Proceedings Division at least 14 days prior to the oral hearing pursuant to
26 California Code of Regulations, title 18, section 5523.6.¹⁴

27 _____
28 ¹⁴ Evidence exhibits should be sent to: Khaaliq Abd'Allah, Appeals Analyst, Board Proceedings Division, State Board of
Equalization, P.O. Box 942879 MIC:80, Sacramento, California, 94279-0080.