



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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March 3, 2006

**Notice of Proposed Regulatory Action by the  
State Board of Equalization**

**Rules for California Tax Administration and Appellate Review  
Part 4, Appeals from Actions of the Franchise Tax Board**

To Interested Parties:

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., Title 18, Section 5010 et seq.) are in the process of being revised and incorporated into the Board of Equalization Rules for California Tax Administration and Appellate Review (New Rules). The initial draft language for Part 4 of the New Rules, relating to appeals from action of the Franchise Tax Board was, posted on The Board's website on September 14, 2005. Revisions to the initial draft language were also posted on the Board's website on December 9, 2005.

Staff received valuable comments at the interested parties meeting and in writing. In response to those comments, staff released a January 19, 2006 version of Part 4 for discussion at the second interested parties meeting, to be held **Wednesday, March 15, 2006, at 9:30 a.m., 450 N Street, Room 122, Sacramento, CA 95814**. The matrix and proposed text of the New Rules may be view at [www.boe.ca.gov](http://www.boe.ca.gov).

Questions regarding the proposed project should be directed to Mr. Bradley Heller, Tax Counsel, telephone (916) 324-2657, fax (916) 323-3387, e-mail [Bradley.Heller@boe.ca.gov](mailto:Bradley.Heller@boe.ca.gov) or by mail at the State Board of Equalization, Attn: Bradley Heller, MIC: 82, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0082.

Written comments concerning the proposed administrative action for the Board's consideration should be directed to Ms. Diane Olson, Regulations Coordinator, telephone (916) 322-9569, fax (916) 324-3984, e-mail [Diane.Olson@boe.ca.gov](mailto:Diane.Olson@boe.ca.gov) or by mail at State Board of Equalization, Attn: Diane Olson, MIC:80, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0080.

Sincerely,

Deborah Pellegrini, Chief  
Board Proceedings Division

DP:dgo