

CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

California Code of Regulations, Title 18. Public Revenues

Division 2.1, State Board of Equalization – Rules for Tax Appeals

Chapter 2, *Special Taxes and Fees*; and

Chapter 5, *General Procedures for Board Action*

Chapter 2 of the State Board of Equalization’s (BOE) Rules for Tax Appeals (Cal. Code Regs., tit. 18, §§ 5200-5271) (Chapter 2) governs the appeals arising from tax programs administered by the BOE. California Code of Regulations, title 18, section (Rule) 5216 gives instructions to taxpayers on how they may file a petition for redetermination. Rule 5240 provides filing instructions for requests for innocent spouse relief. Rule 5262 provides instructions to request or postpone appeals conferences. All of these rules state that petitions, requests, or related documents can be hand delivered or mailed to the BOE through its Board Proceedings Division (BPD), and state that such documents can also be electronically transmitted.

Chapter 5 of the BOE’s Rules for Tax Appeals (Cal. Code Regs, tit. 18, §§ 5510 -5576) (Chapter 5) governs the general procedures for Board action, and discusses procedures such as the conduct of a Board Meeting, voting, quorums, presentation of evidence, communication with Board Members, etc. This chapter is generally applicable to all tax appeals submitted to the BOE, including appeals governed by Chapter 2. (See Cal. Code Regs., tit. 18, §§ 5200, 5510.) Rule 5570 provides instructions for filing appeals-related documents via electronic submission or mail delivery that are identical to the means discussed in the previous paragraph.

On September 3, 2020, the Board Proceedings Division physically moved to a new location. While the mailing address remains the same, its facsimile (fax) number has changed and should be updated to its current fax number at “(916) 324-3984.” The aforementioned rules list the previous fax number, which is no longer in service. As such, the rules must be updated with the new fax number. For clarity, the word “FAX:” has been added to Rules 5240 and 5262.

In addition, BPD has determined that a new email address, appealsscheduling@boe.ca.gov, is the appropriate email address for all appeals-related communications. Accordingly, the email address should be updated in Rules 5216 and 5570 and added to Rule 5262, for consistency amongst the filing information Rules. Since Chapter 5 is generally applicable to the appeals governed by Chapter 2 and thus, Rule 5570 dictates the transmission of documents to BPD, adding the new email address to Rule 5240 makes the contact information consistent with Rule 5570. The change is expected to reduce potential confusion and is merely reflective of an existing process of transmitting documents.

The Board has determined that the changes to Rules 5216, 5240, 5262, and 5570 are appropriate for processing under California Code of Regulations, title 1, section 100. This is because the changes update Rules 5216, 5240, 5262, and 5570 to reflect changes in BPD's fax number and email address, and do not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.