

## 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 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees**

### ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

#### **5217. ACKNOWLEDGMENT OF PETITIONS FOR REDETERMINATION.**

(a) After receipt of a petition for redetermination, the assigned section will promptly send the taxpayer a letter acknowledging receipt of the petition for redetermination and containing the assigned section's contact information.

(b) If necessary, the acknowledgement letter may request additional documentary evidence to support the petition for redetermination.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6562, 7711, 8852, 12429, 30175, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083 and 60352, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments deleted "Assignment and" from the beginning of the regulation's title; combined the text in subdivisions (a) and (b) into a single sentence in subdivision (a) by deleting the comma after "receipt," inserting "of" after "receipt," inserting a comma after "redetermination," deleting the text, including the period, after "redetermination" in subdivision (a), and deleting the text, including the subdivision designation, before "the assigned section" in subdivision (b); deleted "or group" from after "the assigned section," replaced "petitioner" with "taxpayer," replaced ", which will contain the" with "and containing the assigned section's," and deleted "for the assigned section or group" from after "information" in the combined text of subdivision (a); and renumbered subdivision (c) as subdivision (b).