

## 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 2B: TREATMENT OF PREMATURE OR UNTIMELY PETITION AS AN ADMINISTRATIVE PROTEST**

#### **5220. PREMATURE OR UNTIMELY PETITION MAY BE TREATED AS AN ADMINISTRATIVE PROTEST.**

(a) If an appeal is filed as a petition for redetermination prior to or after the expiration of the applicable time periods provided for in section 5211, the appeal does not qualify as a valid petition for redetermination. However, such an appeal may be treated as an administrative protest if the Deputy Director of the Department that issued the notice being disputed by the taxpayer determines, in his or her discretion, that there is a reasonable basis to believe that there may be an error in the taxpayer's notice.

(b) If a premature or untimely appeal is treated as an administrative protest, the administrative protest will be reviewed in the same manner as a petition for redetermination, except that requests for an appeals conference or Board hearing may be denied, although such requests will be liberally granted.

(c) A claim for refund should be filed for each payment made on an administrative protest.

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 6981, 8191, 9196, 12951, 30421, 32440, 38631, 40121, 41107, 43491, 45801, 46551, 50151, 55281 and 60581, 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 inserted "an appeal is filed as" after "If" and deleted "is filed" from before "prior" in the first sentence of subdivision (a) and replaced all of the text after "section 5211, the" in subdivision (a); replaced "petition" with "appeal" and added all of the text after "petition for redetermination" in subdivision (b); deleted subdivision (c); and renumbered subdivision (d) as subdivision (c).