

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 4: Appeals from Actions of the Franchise Tax Board

ARTICLE 1: APPLICATION OF CHAPTER 4, DEFINITIONS, AND JURISDICTION

5411. DEFINITIONS.

The definitions contained in sections 5511 and 5512 of chapter 5 apply to this chapter. In addition, the following definitions apply to this chapter and to any documents prepared pursuant to this chapter:

(a) The term “appellant” means an individual or business entity who files an appeal from an action of the Franchise Tax Board. The term “appellant” also includes multiple individuals or business entities filing an appeal jointly and, where appropriate, an authorized representative or representatives thereof.

(b) The term “respondent” means the Franchise Tax Board and, where appropriate, an authorized representative or representatives thereof.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.