

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 2: HOW TO FILE AN APPEAL FROM THE FRANCHISE TAX BOARD

5420. APPEAL FILING REQUIREMENTS.

(a) Franchise and Income Tax Appeals. Except as provided in subdivision (b), every appeal from an action of the Franchise Tax Board must be in writing, must meet the formatting requirements of section 5430, subdivision (e), and must contain the following:

- (1) The name of the appellant, or appellants, filing the appeal;
- (2) The social security number or taxpayer identification number, whichever is applicable, of each appellant filing the appeal;
- (3) The address and telephone number of each appellant and, if applicable, each appellant's authorized representative;
- (4) The amount involved, including tax, penalties, fees, and interest (whichever is applicable);
- (5) The year(s) involved;
- (6) A copy of the Franchise Tax Board's notice from which the appeal is made, unless the Franchise Tax Board has failed to act on a claim for refund or a request for interest abatement, in which case the appellant must provide a copy of the claim for refund or request for interest abatement;
- (7) The facts involved and the legal authorities upon which the appellant relies, including any relevant statutes, regulations, and judicial and administrative decisions;
- (8) Any portion of the amount at issue conceded by the appellant; and
- (9) The signature of each appellant who is filing the appeal, whether jointly or separately, or the signature of an authorized representative made on behalf of each appellant who is filing the appeal.

(b) Senior Citizens Homeowners and Renters Property Tax Assistance Appeals. Every appeal from the Franchise Tax Board's denial, in whole or in part, of a claim for assistance under the Senior Citizens Homeowners and Renters Property Tax Assistance Law must be in writing, must meet the formatting requirements of section 5430, subdivision (e), and must contain the following:

- (1) The name of the appellant, or appellants, filing the appeal;
- (2) The social security number or taxpayer identification number, whichever is applicable, of each appellant filing the appeal;
- (3) The address and telephone number of the appellant and, if applicable, the appellant's authorized representative;
- (4) The amount of property tax assistance claimed;
- (5) The claim year(s) involved;
- (6) A copy of the Franchise Tax Board's notice from which the appeal is made;
- (7) The reasons the appellant is entitled to property tax assistance; and
- (8) The signature of each appellant who is filing the appeal, whether jointly or separately, or the signature of an authorized representative made on behalf of each appellant who is filing the appeal.

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.