

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

5421. METHODS FOR DELIVERY OF WRITTEN DOCUMENTS AND CORRESPONDENCE.

(a) Appeals, petitions for rehearing, briefs, and related documents and correspondence may be filed electronically pursuant to this section if an electronic copy of such document is transmitted to the Board Proceedings Division at the email address or fax number provided below or in accordance with instructions provided on the Board's website at www.boe.ca.gov.

(b) Appeals, petitions for rehearing, briefs, and related documents and correspondence may also be hand delivered to the Board's headquarters at 450 N Street in Sacramento, California, or mailed to:

Board Proceedings Division, MIC: 81
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0081
MeetingInfo@boe.ca.gov
(916) 324-3984

(c) When this chapter requires a written notification or written acknowledgement to one or more parties during the course of an appeal, mail or personal delivery will be used, unless the party to whom the document is provided consents to delivery by facsimile or secure electronic means.

Note: Authority cited: Section 15606, Government Code. Reference: Sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346 and 20645, 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 replaced the text encouraging the use of electronic means for the filing of appeals with the word "Appeals" at the beginning of subdivision (a); combined the first and second sentences in subdivision (a) into one sentence by deleting the period at the end of the first sentence and deleting "Any document" from the beginning of the second sentence, and inserted "at the email address or fax number provided below or" after "Division" in subdivision (a); deleted "450 N Street" from the Board Proceedings Division's mailing address in and added the Board Proceedings Division's email address and fax number to subdivision (b); replaced "Where Board Staff is required to provide" with "When this chapter requires a" at the beginning of subdivision (c); and deleted "under this chapter" from before the first comma, deleted "Board staff will use" from after the first comma, and inserted "will be used" before the second comma in subdivision (c).