

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 5: DECISIONS, OPINIONS, AND FRIVOLOUS APPEAL PENALTIES

5451. SUMMARY DECISIONS.

(a) The Appeals Division will prepare a Summary Decision for an appeal when:

- (1) The appeal is submitted for decision under section 5441 and the Appeals Division has not prepared a Formal Opinion under section 5452;
- (2) Board staff is required to draft a nonprecedential opinion for the appeal under section 5551; or
- (3) The Board directs Board staff to draft a nonprecedential opinion for the appeal under section 5551.

(b) The Appeals Division must submit the Summary Decision to the Board Proceedings Division upon completion and within any deadline set by the Board, and, if section 5552 applies, at least 60 days prior to the expiration of the 120-day period described in section 5552, subdivision (b). The Chief Counsel may extend the time for submitting the Summary Decision upon a showing of reasonable cause and with the consent of the Board Chair if such extension will not prevent compliance with section 5552, subdivision (b).

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 deleted subdivisions (a), (c), and (d); deleted the title of subdivision (b), reformatted the first sentence in subdivision (b) as new subdivision (a), and reformatted the second and third sentences of subdivision (b) as new subdivisions (b); inserted "for an appeal" between "Decision" and "when," deleted the text after "when," and added the new text following "when" in new subdivision (a); deleted "either" from after "Board Proceedings Division" in, replaced "or" with "and" after "completion" in, and inserted additional text after "Board" at the end of the first sentence in new subdivision (b); and deleted "period" after "time" and inserted additional text after "Board Chair" in the second sentence of new subdivision (b).