

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 6: PETITIONS FOR REHEARING AND REHEARINGS

5460. FINALITY OF DETERMINATION.

(a) Finality. Generally, the Board's vote to determine an appeal becomes final 30 days from the date of the vote unless, within that 30-day period, a party to the appeal files a Petition for Rehearing. However, if the Board votes to determine an appeal and the Board's determination is held in abeyance under section 5551, then the Board's determination in the appeal becomes final 30 days from the date of the Board's later vote to adopt a written opinion or determine the appeal without adopting a written opinion.

(b) Finality Independent of Notice. The finality of the Board's vote to determine an appeal is not dependent upon the date of any notice of the determination. In addition, the determination may become final even if Board Staff fails to send, or a party fails to receive, notice.

(c) Number of Petitions for Rehearing.

(1) The filing of a Petition for Rehearing by one party does not prevent the filing of a Petition for Rehearing by another party, provided that each Petition for Rehearing is filed on time. However, no party may file more than one Petition for Rehearing.

(2) In addition, no party may file a Petition for Rehearing in response to a Decision on Petition for Rehearing or the Board's vote to determine an appeal after a rehearing. If the Board Proceedings Division receives a submission intended as such a Petition for Rehearing, the Board Proceedings Division must reject the submission.

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 "Decision" with "Determination" in the title of the regulation; replaced "The" with "generally, the" at the beginning of subdivision (a), replaced "decision under article 5 of this chapter" with "vote to determine an appeal" after "Board's," and replaced "decision" with "vote" before "unless" in the first sentence of subdivision (a), and added a new second sentence to subdivision (a); replaced "decision" with "vote to determine an appeal" after "Board's" in and replaced "decision" with "determination" at the end of the first sentence in subdivision (b); replaced "decision" with "determination" at the beginning of, replaced "though" with "if" in the middle of, and deleted "of the decision" after "notice" at the end of the second sentence in subdivision (b); replaced "Filings" with "Petitions for Rehearing" in the title of subdivision (c); reformatted the first two sentences in subdivision (c) as subdivision (c)(1); and added a new subdivision (c)(2).