

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

5463. DECISIONS ON PETITIONS FOR REHEARING.

(a) Definition. A “Decision on Petition for Rehearing” is a written decision that provides the basis of the Board’s decision to grant or deny a rehearing. The Decision on Petition for Rehearing does not represent or reflect the Board’s decision to grant or deny the rehearing unless and until it is adopted by the Board.

(b) Preparing the Decision on Petition for Rehearing. Upon the conclusion of briefing under section 5462, the Appeals Division will prepare a Decision on Petition for Rehearing. Upon completion, the Appeals Division will submit the Decision on Petition for Rehearing to the Chief of Board Proceedings.

(c) Adoption, Confidentiality, and Date of Decision. The Decision on Petition for Rehearing will be submitted to the Board for adoption as a nonappearance matter and, unless otherwise directed by the Board, it remains confidential until adopted by the Board.

(1) If the Board grants a Petition for Rehearing, then the Board’s initial determination in the appeal will be held in abeyance pending resolution of the rehearing. The Board, in its discretion, may limit the scope of the rehearing.

(2) If the Board denies a Petition for Rehearing, then the Board’s decision to deny the petition becomes final 30 days from the date on which the Board voted to deny the rehearing.

(d) Citation. A Decision on Petition for Rehearing may not be cited as precedent in any appeal or other proceeding before the Board, unless the Board adopts the Decision on Petition for Rehearing as a Formal Opinion.

Note: Authority cited: Section 15606, Government Code. Reference: Section 657, Code of Civil Procedure; and 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 “contains the findings of fact and conclusions of law that form” with “provides” in subdivision (a); replaced the semicolon after “Adoption” with a comma in and inserted “Confidentiality, and” into the title of subdivision (c); changed “non-appearance” to “nonappearance” in and inserted “, unless otherwise directed by the Board, it” into the first sentence in subdivision (c); replaced “decision under article 5 of this chapter” with “initial determination in the appeal” in the first sentence of subdivision (c)(1); and changed “Decisions” to “A Decision” at the beginning of subdivision (d).