

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

5464. BRIEFING ON REHEARING.

(a) Section 5430, subdivisions (b)(3), (c), (d), (e), (f), and (g) apply to the administration of this section and to any documents filed under this section. When applied to this section, provisions of section 5430 must be interpreted within the context of this section.

(b) Briefing Schedule; Single Petition Granted. If the Board grants a single Petition for Rehearing, the following briefing schedule applies:

(1) Filing Party's Opening Brief. The Filing Party may file an Opening Brief not later than 30 days from the date on which the Board voted to grant the Petition for Rehearing.

(2) Non-Filing Party's Reply Brief. The Non-Filing Party may file a Reply Brief not later than 30 days from the date on which the Chief of Board Proceedings acknowledges receipt of the Filing Party's Opening Brief.

(3) Filing Party's Reply Brief. The Filing Party may file a Reply Brief not later than 30 days from the date on which the Chief of Board Proceedings acknowledges receipt of the Non-Filing Party's Reply Brief.

(c) Briefing Schedule; Multiple Petitions Granted. If there is more than one Filing Party and the Board grants more than one Petition for Rehearing, the following briefing schedule applies:

(1) Opening Briefs. Each party may file an Opening Brief not later than 30 days from the date on which the Board voted to grant the Petitions for Rehearing.

(2) Reply Briefs. Each party may file a Reply Brief not later than 30 days from the date on which the Chief of Board Proceedings acknowledges receipt of the last brief filed pursuant to paragraph (1).

(d) Additional Briefing. This section does not prevent a request for additional briefing under section 5435.

(e) Alternate Briefing Schedule on Rehearing. Notwithstanding subdivisions (b) and (c), the Board may order any briefing schedule that it deems appropriate.

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.