

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 5: General Board Hearing Procedures¹

ARTICLE 7: CORRESPONDENCE, PUBLIC HEARING RECORDS, AND COPIES

5570. FILING DOCUMENTS.

During the Board's consideration of an appeal under this chapter, documents related to the appeal may be filed electronically pursuant to this section if a copy of such correspondence 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.

Correspondence during the hearing process may also be hand delivered to the Board's headquarters at 450 N Street, in Sacramento, California, or mailed to the following address:

Board Proceedings Division, MIC: 80
State Board of Equalization
P. O. Box 942879
Sacramento, CA 94279-0081
MeetingInfo@boe.ca.gov
(916) 324-3984

Note: Authority cited: Article XIII, Section 11, California Constitution; sections 15606 and 15640, Government Code; and Sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Article XIII, Section 11, California Constitution; Sections 15606 and 15640, Government Code; and Sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-08
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments changed the name of the regulation from "Mailing Address" to "Filing Documents"; deleted the first sentence in the regulation, which encouraged the use of electronic means for the filing of hearing-related correspondence; replaced "Correspondence" with "During the Board's consideration of an appeal under this chapter, documents related to the appeal," replaced "an electronic copy" with "a copy," and inserted "at the email address or fax number provided below or" in the second sentence in the regulation; and deleted "450 N Street" from and inserted the email address and fax number in the Board Proceedings Division's contact information.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).