

Appeals Conferences and Briefing For Business Tax and Fee Appeals

Chapter 2, Articles 6 and 7 of the RTA
(April 2, 2008)

If an appeals conference is required or a request for a discretionary appeals conference is granted, staff assigned to the Appeals Division will hold an appeals conference with the Taxpayer, staff from the Sales and Use Tax Department or Property and Special Taxes Department (Department), and possibly staff from other agencies. Staff assigned to the Appeals Division prepares a Decision and Recommendation (D&R) and presents it to the parties after the conference.

Taxpayer, Board staff from the appropriate Department, and other agency agree with the D&R or SD&R

If a Request for Reconsideration is filed, staff assigned to the Appeals Division will prepare a Supplemental D&R (SD&R) addressing the request and present it to the parties

Taxpayer, Board staff from the appropriate Department, and/or other agency may disagree and request reconsideration of the D&R or SDR

Taxpayer and/or other agency may disagree and request an oral hearing before the Board.

If Petition, Request for Relief, or Claim for Refund of \$50,000 or less, recommendations in the D&R or SD&R become final

If an oral hearing is required or a request for a discretionary oral hearing is granted, staff assigned to the Board Proceedings Division will Schedule the oral hearing and issue a Notice of Hearing.

If Claim for Refund of \$50,000 or more, the recommendations in the D&R or SD&R are submitted to the Board for approval as a nonappearance Matter

If an oral hearing is scheduled, briefing is *optional*. Parties who requested an oral hearing may file opening briefs, the other parties may file reply briefs, and any party may file a limited response to another party's reply brief.

Staff assigned to the Appeals Division will prepare a Hearing Summary for distribution to the parties and the Board

The Board will conduct the oral hearing