California State Board of Equalization

Hearings
AN INTRODUCTION

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Board Members

Ted Gaines
First District, Sacramento

Malia M. Cohen
Second District, San Francisco

Antonio Vazquez
Third District, Santa Monica

Mike Schaefer
Fourth District, San Diego

Betty T. Yee
State Controller, Sacramento
At your Board Hearing, you will be given an opportunity to present your position on unresolved issues before the Board Members of the State Board of Equalization.

It is important that you be prepared to present your case effectively. It is not necessary that you use legal or technical language, but you should be prepared to give a clear, concise statement of your position.

See inside for more . . .
Can I have someone represent me?
Yes. You can ask an attorney, accountant, or any other person to represent you at the hearing. If you plan to have a representative, it would be helpful if you would let us know as soon as possible. We will include that person in future notifications regarding your case.

How is the hearing conducted?

- You should arrive 30 minutes before the hearing to sign in and update your disclosure forms.
- After you sign in, please be seated in the audience.
- When it is your turn to appear, the Board Clerk will call your name and you will be asked to sit in front of the Board Members.
- A Board representative will introduce the case and state the issues in dispute.
- The Board Chair will then ask you to state your name for the record and present your case. You will be given up to ten minutes for your oral presentation.
- Next, the Board Chair will give the state agency up to ten minutes to present its case.
- You will then be given up to five minutes to reply to the state's presentation.
- After the close of your hearing, the Board Members may make an immediate decision, or they may submit the case for a later decision. In either case, you will receive a written notice stating the Board's decision.

Note: At any time during the oral presentations, the Board Members may ask questions of the presenters.
For more information

Board Proceedings Division
State Board of Equalization
450 N Street, MIC:80
PO Box 942879
Sacramento, CA 94279-0080
Call: 1-916-322-2270
Fax: 1-916-324-3984

Taxpayers’ Rights Advocate
State Board of Equalization
450 N Street, MIC:120
PO Box 942879
Sacramento, CA 94279-0120
Call: 1-916-327-2217
www.boe.ca.gov

CDTFA’s Customer Service Center
(Alcoholic Beverage Tax Settlement Questions)
Call: 1-800-400-7115 (toll-free)
(CRS:711)
Customer service representatives are available from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday through Friday, except state holidays.

Interpretive Services
Please call the Board Proceedings Division if you require a language interpreter (including American Sign Language).

Hearings Webcast
*Note:* Proceedings are video-captured and streamed live via the Internet. The video will be archived for a minimum of three years and available for public viewing at www.boe.ca.gov.