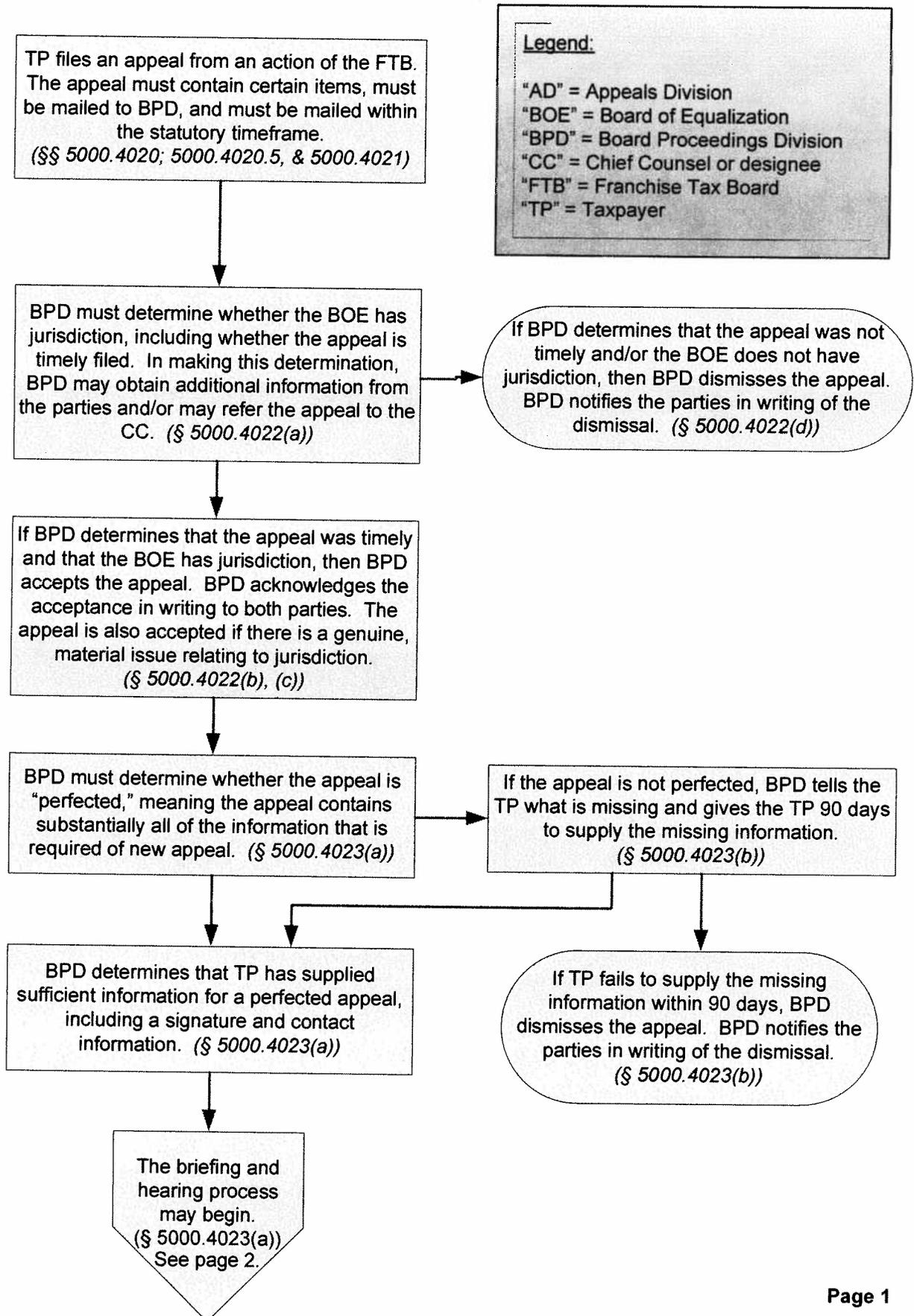


Franchise and Income Tax Appeals Flowchart

Shows the process under the proposed Rules For Tax Appeals,
as will be submitted to the Board on November 20, 2006



The briefing and hearing process may begin. (§ 5000.4023(a))

This page shows a typical briefing process under the default briefing schedule. Many more pages would be needed to show all possible briefing permutations.

BPD collects briefing and evidence from both parties according to a pre-determined schedule. There is a general (default) schedule that will apply to most appeals and a more complicated schedule that applies to innocent spouse appeals. (§§ 5000.4030, 5000.4031, 5000.4032)

BPD will notify the parties in writing of the deadlines for filing briefs and will acknowledge the receipt of all briefs. If a party desires an extension to a briefing deadline, the party must make the request in writing to BPD. (§ 5000.4030)

