ARTICLE 2C: CONTESTING A JEOPARDY DETERMINATION

5227. CONTENTS OF APPLICATION FOR ADMINISTRATIVE HEARING.

Every application for administrative hearing must:

(a) Be in writing.

(b) Identify the purpose for which the person has applied for an administrative hearing.

(c) State the specific factual or legal grounds upon which the application is founded.

(d) Be signed by the person or the person’s authorized representative.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 6538.5, 7051, 7700.5, 8251, 8828.5, 9251, 13170, 30243.5, 30451, 32313, 32451, 38435, 38701, 40171, 41128, 43352, 43501, 45353, 46303, 46601, 50120.3, 50152, 55103, 55301, 60333, 60601.

Reference: Revenue and Taxation Code sections 6538.5, 7700.5, 8828.5, 30243.5, 32313, 38435, 43352, 45353, 46303, 50120.3, 55103, 60333.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.