5242. REQUESTS FOR RECONSIDERATION BY THE BOARD.

(a) If a request for other equitable relief is denied, the individual requesting relief may request that the denial be reconsidered by the Board at a Board hearing as provided in California Code of Regulations, title 18, section 1705.1, subdivision (h), or section 4903, subdivision (h). A request for a Board hearing may be denied on a request for other equitable relief, however, requests will be liberally granted.

(b) A Board hearing may be requested by following the instructions contained in the denial letter described in section 5241, subdivision (d).

(c) If a request for a Board hearing is granted, the individual requesting relief may be required to participate in an appeals conference with the Appeals Division prior to the Board hearing.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152 and 55301, Revenue and Taxation Code. Reference: Sections 6456, 7202, 7203, 7261, 7262, 7270, 7657.5, 8880, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6 and 55045.1, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments replaced "an oral" with "a Board" before "hearing" in the first and second sentences and inserted ", or section 4903, subdivision (h)" in the first sentence in subdivision (a); replaced "An oral" with "A Board" and replaced "on" with "in" in subdivision (b); replaced "an oral" with "a Board" before the first reference to "hearing" and replaced "oral" with "Board" before the second reference to "hearing" in subdivision (c); added citations to Revenue and Taxation Code sections 8251, 9251, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152 and 55301 to the regulation’s authority note; and added citations to Revenue and Taxation Code sections 7657.5, 8880, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, and 55045.1 to the regulation’s reference note.