ARTICLE 4: CONDUCT OF THE BOARD MEETING AND BURDEN OF PROOF

5541. BURDEN OF PROOF.

(a) Except as otherwise specifically provided by law, the burden of proof is upon the taxpayer as to all issues of fact.

(b) In any proceeding involving the issue of fraud with intent to evade tax, the burden of proof as to that issue is upon the Department.

Note: Authority cited: California Constitution, article XIII, section 11; Government Code section 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Government Code sections 15606, 15640; Revenue and Taxation Code sections 254.5, 270, 742, 1840, 6562, 7711, 8852, 11340, 12429, 19047, 19048, 19072, 19084, 19085, 19087, 19333, 19334, 19345, 19346, 20645, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083, 60352.

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

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1 Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).