

**HOMEOWNER AND RENTER
PROPERTY TAX ASSISTANCE APPEAL FORM**YOUR NAME *(please print or type)*

MAILING ADDRESS

CITY	STATE	ZIP CODE
DAYTIME PHONE ()	SOCIAL SECURITY NO.	CASE ID NO. <i>(if already issued)</i>
Type of assistance you applied for <i>(check one)</i> <input type="checkbox"/> Homeowner <input type="checkbox"/> Renter		
CLAIM AMOUNT	CLAIM YEAR	DATE OF BIRTH

Please explain why you think the FTB was wrong when it denied your claim and why you think you are eligible for assistance. Please be as specific as possible. If you need more room, use the back of this form (please print or type). Attach photocopies of any documents that support your explanation.

If you want someone to represent you, list that person's name, address, and telephone number below.

NAME OF REPRESENTATIVE

MAILING ADDRESS

CITY	STATE	ZIP CODE
DAYTIME PHONE ()		

If you have provided information for a representative, have that person sign and date below. If you do not have a representative, you must sign and date.

SIGNATURE 	DATE
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Please photocopy your completed form for your records. Mail the original to the address shown on the **back of this form**. Attach **a copy** of each document that supports your appeal and **a copy** of the FTB denial notice or letter. **Please do not send original documents with your appeal.**

Use this side if you need more space to explain why you think the FTB was wrong in denying your claim or why you are eligible for assistance.

Mail your signed and completed form and copies of all support documents to the address below within 90 days of FTB's denial of your claim.

**Board Proceedings Division MIC:81
State Board of Equalization
PO Box 942879
Sacramento CA 94279-0081**

(Use additional pages if you need more space.)

FREQUENTLY ASKED QUESTIONS

May I file an appeal when the Franchise Tax Board denies my claim for homeowner or renter property tax assistance?

Yes. Your appeal must be in writing and filed with us, the State Board of Equalization.

Where do I send the appeal?

Mail your appeal form (or letter) and backup information to:

Board Proceedings Division, MIC:81
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0081

Is there a filing deadline?

You must file (postmark) your appeal within 90 **calendar days** of the date of the Franchise Tax Board (FTB) denial letter. We cannot extend this legal deadline. If you need more time to gather information, please ask for that extra time when you file your appeal. We may give you 90 more days to send us the information.

How do I file an appeal?

You must mail, fax or hand deliver to us one copy of the following three items:

- A completed appeal form or a letter that includes the same information;
- Documents to prove your case. Examples include: birth certificates, documents that prove your income, proof of disability, and property tax bills. **Do not send originals.** Please note that we do not have access to documents you originally sent to the FTB; and
- A copy of your FTB denial letter. Keep the original for your records.

Be sure to sign and date your form or letter. If you want a person to represent you (anyone you choose), that person must sign and date the appeal form or letter. Please note that all correspondence will go to your representative.

Make a copy of your appeal for your records.

Filing tips:

Fill out the whole form (or a letter with all of the same information). If you leave anything blank, your appeal could be delayed. Explain why you think the FTB's decision is wrong (be specific). Be sure to state facts that show why you are eligible for assistance.

Can I call someone if I need more help or information about the appeal process?

Yes. Please call the State Board of Equalization at 916-322-2270 (TDD/TTY 800-735-2929).

What happens after I file the appeal?

Many appeals are resolved in a few months, but the process can take as long as a year.

When we receive your appeal, we will let you know by sending you (or your designated representative) a letter within 12 business days. We may also ask for more information. If we do, be sure to meet the stated deadline.

We will send a copy of your appeal to the FTB for review. If they approve payment of your claim, we will send you a letter and close your appeal. The FTB will send you a check. This review process can take up to four months.

If the FTB does not approve payment of your claim, your appeal will continue in the steps described below.

Briefing Process:

1. We will send you a letter telling you that we have asked the FTB to send us a written brief within 60 days. The brief is a legal document that states the facts of your claim and explains why the FTB denied it. The FTB will send you a copy of all briefs it files with us.
2. After the FTB files its brief, we will send you a letter allowing you 30 days to send us a written reply to the FTB brief. You can choose not to reply.

We will also ask whether you want an oral hearing before the elected Members of the Board of Equalization (Board Members) or if you prefer to have the Board Members decide your appeal based on the written appeal materials. (At an oral hearing, you or your representative can present your case in person. Hearings are held in Sacramento, Culver City and San Diego only.)

3. If you send us a written reply to the FTB brief, we will give the FTB 20 days to ask for permission to respond to your letter.
 - If the FTB does not ask to respond, the case will move to the next step.
 - If the FTB does ask to respond and we grant their request, we will give the FTB 30 days to send its supplemental brief. When we receive the FTB brief, we will send you a letter and give you 30 days to respond (you have the last word). You can reply or choose not to do so.

Legal Review, Hearing, and Decision:

1. Our attorneys will review your case and send it to the Board Members for a decision.
2. The Board Members will hear your appeal in an oral hearing if you asked for one (see step 2 above). Otherwise, the Board Members will decide the case based on the information you and the FTB have sent to us.
3. We will mail you written notice of the Board Members' decision within 24 hours of the hearing. If the Board Members decide in your favor, the FTB will send you a check within 6 to 12 weeks. If you do not receive your check within 12 weeks of the Board Members' decision, please call the FTB at 800-868-4171 (TDD/TTY: 800-822-6268).

Taxpayers' Rights Advocates

The FTB and Board of Equalization have taxpayer advocates who can help you solve problems that you cannot resolve at other agency levels:

Franchise Tax Board

Taxpayer Advocate Bureau, MS B-20
Franchise Tax Board
P.O. Box 157
Rancho Cordova, CA 95741-0157
Phone: 800-883-5910
Fax: 916-845-6614

Board of Equalization

Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070
Phone: 888-324-2798
Fax: 916-323-3319