

California State Board of Equalization

Hearings

AN INTRODUCTION

APRIL 2016

Publication 142 • LDA



Board Members

Sen. George Runner (RET.)

First District, Lancaster

Fiona Ma, CPA

Second District, San Francisco

Jerome E. Horton

Third District, Los Angeles County

Diane L. Harkey

Fourth District, Orange County

Betty T. Yee

State Controller, Sacramento



At your Board Hearing, you will be given an opportunity to present your

position on unresolved issues before the Board Members of the State Board of Equalization.

It is important that you be prepared to present your case effectively. It is not necessary that you use legal or technical language, but you should be prepared to give a clear, concise statement of your position.

See inside for more . . .

If you have been notified that you will have an oral hearing before the Board Members of the California State Board of Equalization (BOE), you probably have many questions about what to expect. This publication is designed to provide answers to commonly asked questions. Please contact the Board Proceedings Division (see back panel) if you have questions that are not answered in this publication.

What other material will I receive before my hearing?

Hearing Notice. You will receive a Board Hearing Notice approximately 12 weeks before your scheduled hearing date (approximately seven weeks in advance for property tax hearings). The notice will tell you when and where your hearing will be held. You will receive other information that will help you prepare for your hearing, including a copy of the regulations that govern hearings.

You will be asked to reply to the hearing notice. If you do not reply, you will lose the opportunity to speak before the Board, your case will be removed from the hearing agenda, and the Board Members will base their decision solely on the written records available to them.

Request for Disclosure Statements. You will receive contribution disclosure forms approximately six weeks before the hearing date. By law, all parties to an appeal—including witnesses and representatives—must disclose whether they have made a contribution to a Board Member in the preceding 12 months.

Board Hearing Summary. Approximately four weeks before your hearing, you will receive a summary of the relevant facts of your case. The summary will explain what the issues are and will give your position on the case, as well as that of the state.

Can I have someone represent me?

Yes. You can ask an attorney, accountant, or any other person to represent you at the hearing. If you plan to have a representative, it would be helpful if you would let us know as soon as possible. We will include that person in future notifications regarding your case.

Can my hearing be postponed?

Yes. When you receive your Board Hearing Notice, you may ask for a postponement by submitting a written request. You must submit your request before the deadline given in the notice.

Does interest on the amount I owe continue to increase while my appeal is pending?

Yes. If you have an unpaid tax liability, interest will continue to accrue on the unpaid amount. You may stop or limit interest by paying all or part of the amount due. If you succeed in your appeal, you will be credited for the amount overpaid and may be given credit interest on your refund. For more information, see publication 17, *Appeals: Sales and Use Taxes or Special Taxes*, or publication 81, *Franchise and Income Tax Appeals*. Call our Customer Service Center if you need a copy of either publication (see back panel for telephone number). The publications are also available at boe.ca.gov.

Is it possible to “settle” my case before my hearing?

Generally, for sales and use taxes and special taxes administered by the BOE, you may submit a request for settlement review, which may result in a settlement amount that differs from the billing or refund amount determined by the Board. Your request must be submitted at least 15 days before your scheduled Board hearing date.

In some cases, such as those involving franchise and income taxes and hazardous substances fees, settlements are handled through other state agencies.

For more information, see publication 17, *Appeals: Sales and Use Taxes and Special Taxes*, or call our Customer Service Center at 1-800-400-7115, or download a copy from boe.ca.gov. Settlement information is also available at boe.ca.gov/sutax/boe393n.htm.

How is the hearing conducted?

- You should arrive 30 minutes before the hearing to sign in and update your disclosure forms.
- After you sign in, please be seated in the audience.
- When it is your turn to appear, the Board Clerk will call your name and you will be asked to sit in front of the Board Members.
- A Board representative will introduce the case and state the issues in dispute.
- The Board Chair will then ask you to present your case. You will be given up to ten minutes for your oral presentation.
- Next, the Board Chair will give the state agency up to ten minutes to present its case.
- You will then be given up to five minutes to reply to the state's presentation.
- After the close of your hearing, the Board Members may make an immediate decision, or they may submit the case for a later decision. In either case, you will receive a written notice stating the Board's decision.

Note: At any time during the oral presentations, the Board Members may ask questions of the presenters.



For more information

Board Proceedings Division

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0080

Call: 1-916-322-2270

Fax: 1-916-324-3984

Website

boe.ca.gov

Customer Service Center

Call: 1-800-400-7115 (toll-free)

TTY:711

Staff are available from 8:00 a.m. to 5:00 p.m., Pacific time, Monday through Friday, excluding state holidays.

Taxpayers' Rights Advocate

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0070

Call: 1-888-324-2798 (toll-free)

Fax: 1-916-323-3319

Franchise Tax Board

PO Box 157

Sacramento, CA 95741-0157

Call: 1-800-883-5910 (toll-free)

Fax: 1-916-845-6614

Interpretive Services

Please call the Board Proceedings Division if you require a language interpreter (including American Sign Language).

Hearings Webcast

Note: Proceedings are video-captured and streamed live via the Internet. The video will be archived for a minimum of three years and available for public viewing at *boe.ca.gov*.

The Privacy Notice can be viewed at

boe.ca.gov/pdf/boe34bt.pdf for business tax and fee

appeals or *boe.ca.gov/pdf/boe324ft.pdf* for appeals from the actions of the Franchise Tax Board.