

California State Board of Equalization



Appeals Conferences

AN INTRODUCTION

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BOARD MEMBERS

(Names Updated 2011)


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Second District, Lancaster

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Third District, Rolling Hills Estates

Jerome E. Horton, Member
Fourth District, Los Angeles

John Chiang
State Controller



At your appeals conference, you will be given an opportunity to present your arguments and evidence before a neutral conference holder who will make a recommendation regarding your case.

You should be prepared to present your case effectively. You do not need to use legal or technical language, but you should be ready to give a clear, concise statement of your position.

See inside for more . . .

If you have been notified that you are scheduled for an appeals conference, you probably have many questions about what to expect. This pamphlet is designed to provide answers to commonly asked questions.

Please contact the Board Proceedings Division if you have questions that are not answered in this publication (see back panel).

What is an appeals conference and why have I been scheduled to have one?

An appeals conference is an informal meeting that allows you to present your appeal evidence and arguments for review to one of our Appeals Division attorneys or auditors (conference holder) who has had no prior involvement with your case.

We schedule an appeals conference when the issues in your appeal have not been resolved by earlier discussions.

Where will my conference be held?

Unless you specify a preference when returning the *Verification of Appeals Conference* form, the conference will generally be held in the BOE district office that prepared your audit. Other locations available are Sacramento Headquarters, videoconference (in district offices where available) and by telephone.

Who will participate?

In addition to the conference holder, at least one representative from the tax department that issued your billing will participate in the conference. You will be able to participate, or you can have someone represent you (see below). You may also bring witnesses.

Who can represent me at the conference?

You can have anyone represent you, as long as that person is at least 18 years old. You may want to have an attorney or accountant act as your

representative, or you may prefer to get help from someone else. You can participate in the conference with your representative or send that person to act for you.

What will happen if I don't appear for the conference?

If you or your representative do not participate, the conference holder will conduct the appeals conference as scheduled with the department staff. Your arguments will not be heard and you will not be able to present evidence in person. However, the arguments or evidence you previously submitted will be given full consideration.

Can my appeals conference be postponed?

Yes. We can postpone a conference one time if there is a compelling reason. When you receive your *Notice of Appeals Conference*, you may ask to postpone the conference by sending a written request. You must submit that request before the deadline shown in the notice. If your conference is postponed, a new firm date and location will be set.

Can I present a settlement proposal at the conference?

No. If you would like to propose a settlement of your tax or fee appeal, please contact our Settlement Section at 916-324-2836.

What happens after the conference?

After the appeals conference, the conference holder will prepare a *Decision and Recommendation* for your case. The conference holder will mail a copy of that document to you along with a letter explaining your options for further action.

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

Yes. If you owe any tax or fee amounts, interest charges will continue to build up while your appeal is pending. You may stop or limit those

charges by paying all or part of the amount due. If you succeed in your appeal, you will get credit for the amount you paid and you may receive credit interest on your refund. For more information, see [publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes](#). You can get that publication by downloading or ordering it from our [website](#) or by calling our Taxpayer Information Section (see back panel).

What happens at the appeals conference?

- You should arrive for the appeals conference at your scheduled time and check in at the reception desk.
- The conference holder will ask you to present your arguments and evidence. You should be prepared to fully explain and discuss them.
- The tax department's representative will then explain why the department believes you owe that amount of tax or fee.
- The conference holder may ask you and the department representative questions about the relevant facts and issues.
- The conference should last about ½ hour to an hour, but may take more or less time, depending on the material presented.
- If you need time to submit additional arguments or supporting evidence, you may ask the conference holder for an extension.
- The conference will not be recorded, but you may record it if you like. You would need to provide all recording equipment. After the conference, you must provide a copy of the recording or transcript to the conference holder upon request.

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

For more information

Board Proceedings Division

Tax and Fee Case Management Section, MIC:97

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0097

Call: 916-322-2270

Fax: 916-324-3984

Settlement Division (Legal Department)

Settlement Division, MIC:87

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0087

Call: 916-324-2836

Fax: 916-323-3387

Website

www.boe.ca.gov

Taxpayer Information Section

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

TTY/TDD: 800-735-2929

Staff are available from 8:00 a.m. to 5:00 p.m.

(Pacific time), Monday through Friday, except state holidays.

Taxpayers' Rights Advocate

Taxpayers' Rights Advocate, MIC:70

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0070

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

Fax: 916-323-3319

Interpretive Services

Please call your Petitions Coordinator if you require a language interpreter (including American Sign Language).