PROPOSED BOARD OF EQUALIZATION RULES FOR CALIFORNIA ADMINISTRATION AND APPELLATE REVIEW

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., Title 18, Sections 5010 et seq.) are being revised and incorporated into the Board of Equalization Rules for California Tax Administration and Appellate Review. Draft language for the proposed rules is posted on the Board's website at www.boe.ca.gov/regs/timelineCAtax.htm.

A Board meeting was held on September 28, 2005 for interested parties to obtain more detailed information regarding the project and to discuss Part 5, General Board Hearing Procedures. Particularly, discussions occurred concerning ex parte communications with the Board Members (proposed Rule 5015.1) and confidentiality of hearing documents (proposed Rule 5033).

Additional meetings were held in October and November to discuss various segments of the project. Another meeting will be held at the Board's headquarters in Sacramento, 450 N Street, Room 121, on December 14, 2005, to discuss Part 4, Appeals from Actions of the Franchise Tax Board, and Part 5, General Board Hearing Procedures.

The December 14, 2005 meeting will be divided into two sessions. The first session will focus Part 4 and will begin at 9:30 a.m. The second session will focus on Part 5 and will begin at 1:30 p.m. The following areas will be the primary topics of discussion at the two sessions:

**Part 4 – Beginning at 9:30 a.m.**

1. **Article 1. Application, Definitions, and Jurisdiction** (proposed Rules 4010 through 4012)

2. **Article 2. How to File an Appeal from the Franchise Tax Board** (proposed Rules 4020 through 4023)

3. **Article 3. Briefing Schedules and Procedures** (proposed Rules 4030 through 4035)

4. **Article 4. Requesting and Scheduling Oral Hearings** (proposed Rules 4040 through 4043)

5. **Article 5: Decisions, Opinions, and Frivolous Appeal Penalties** (proposed Rules 4050 through 4054)
Article 6:  *Petitions for Rehearing and Rehearings* (proposed Rules 4060 through 4063)

**Part 5—Beginning at 1:30 p.m.**

Article 1:  *Application and Definitions*  (proposed Rule 5001 and 5002)

Article 2:  *Requirements of Scheduling Board Hearings*  (proposed Rules 5003 through 5015.1)

Article 3:  *Public Notification of Board Meeting*  (proposed Rules 5016 and 5017)

Article 4:  *Day of the Oral Hearing*  (proposed Rules 5018 and 5019)

Article 5:  *Board Meeting*  (proposed Rules 5020 through 5022.1)

Article 6:  *Voting*  (proposed Rules 5023 and 5024)

Article 7:  *Post Hearing*  (proposed Rules 5026 through 5030)

Article 8:  *Correspondence and Public Documents*  (proposed Rules 5031 through 5034)

Questions regarding the substance of the proposed regulations should be directed to Mr. Bradley Heller, Tax Counsel, at bradley.heller@boe.ca.gov or 916-324-2657. Written comments concerning the proposed rules should be directed to Ms. Diane Olson, Regulations Coordinator, at diane.olson@boe.ca.gov or:

State Board of Equalization
Attn: Ms. Diane Olson, MIC: 80
P. O. Box 942879
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We encourage your input and participation in this rulemaking effort.

Sincerely,

/signed/

Kristine Cazadd
Chief Counsel
State Board of Equalization

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