

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION AND NOTICES OF DEFICIENCY ASSESSMENT

5216. FILING PETITIONS FOR REDETERMINATION.

(a) A petition or related document may be electronically transmitted (e.g., facsimile, e-mail, etc.) to the Board if an electronic copy of such document is transmitted to the fax number or email address specified for the appropriate section or branch (collectively section) identified in subdivision (b) for the tax or fee law at issue. A petition or related document may also be electronically transmitted to the Board in accordance with instructions provided on the Board's website at www.boe.ca.gov.

(b) A petition for redetermination and related documents may be hand delivered to the Board's headquarters at 450 N Street, in Sacramento, California or mailed to the address provided below for the particular tax or fee law at issue:

(1) Sales and Use Tax Law.

Petitions Section, MIC: 38
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0038
sutdpet@boe.ca.gov
916-324-0678

(2) Hazardous Substances Tax Law, Occupational Lead Poisoning Prevention Fee, Water Rights Fee, Covered Electronic Waste Recycling Fee, Tire Recycling Fee, Integrated Waste Management Fee, Marine Invasive Species Fee Collection Law, Tax on Insurers Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge, Natural Gas Surcharge, Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Diesel Fuel Tax Law, and Childhood Lead Poisoning Prevention Fee.

Appeals and Data Analysis Branch, MIC: 33
State Board of Equalization
P.O. BOX 942879
Sacramento, CA 94279-0033
adab@boe.ca.gov
916-323-9497

(3) Timber Yield Tax Law.

Timber Tax Section, MIC: 60
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0060
MeetingInfo@boe.ca.gov
(916) 324-3984

Note: Authority cited: Section 15606, Government Code; Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6561, 6814, 7710, 8851, 12428, 30175, 30261, 32301, 38441, 40091, 41085, 43301, 45301, 46351, 50114, 55081 and 60350, Revenue and Taxation Code.

- History:
1. New section adopted 9-12-2007; effective 2-6-2008.
 2. In subdivision (b)(2), changed a period to a comma after word fee in Integrated Waste Management Fee. Adopted 5-28-08; Effective 7-16-08.
 3. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments deleted the first sentence in subdivision (a), which encouraged the use of electronic means for the filing of petitions; deleted "filed" from before and replaced "under this section" with "transmitted (e.g., facsimile, e-mail, etc.) to the Board" after "electronically," inserted "the fax number or email address specified for," and replaced "group" with "branch (collectively section)" in subdivision (a); divided the second sentence in subdivision (a) into two sentences by inserting a period after "issue" and adding "A petition or related document may also be electronically transmitted to the Board" in front of the text following the period; replaced "Petitions" with "A petition" and deleted "also" from between "may" and "be" in subdivision (b); updated the format of the Petitions Section's mailing address in and added the Petitions Section's email address and fax number to subdivision (b)(1); deleted "(Except Childhood Lead Poisoning Prevention Fee)" from after "Hazardous Substances Tax Law," deleted "and" from before "Marine," and added the text following "Marine Invasive Species Fee Collection Law" in subdivision (b)(2); added the Appeals and Data Analysis Branch's mailing address, email address, and fax number to and deleted the Environmental Fees Division's mailing address from subdivision (b)(2); deleted subdivisions (b)(3) and (4), and (c); renumbered subdivision (b)(5) as subdivision (b)(3); and replaced the Timber Yield Tax Section's mailing address with the Timber Tax Section's mailing address, email address, and fax number in renumbered subdivision (b)(3).