

## **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 2C: CONTESTING A JEOPARDY DETERMINATION**

##### **5222. FILING A PETITION FOR REDETERMINATION OF A JEOPARDY DETERMINATION.**

(a) The person against whom a jeopardy determination is made or the person's authorized representative may file a petition for redetermination of the jeopardy determination and related documents.

(b) A petition for redetermination of a jeopardy determination or related document may be filed as specified in section 5216. Such documents may also be mailed or electronically transmitted to the Board at the mailing address, fax number, or email address provided on the Notice of Jeopardy Determination.

(c) The provisions of section 5215.6 apply to a jeopardy determination issued under the Water Rights Fee Law.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6538, 7700, 8828, 30243, 32312, 38433, 43351, 45352, 46302, 50120.2, 55102 and 60332, Revenue and Taxation Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments replaced "Persons Who May File" with "Filing" in the title of the regulation; deleted the first sentence in subdivision (b), which encouraged the use of electronic means for the filing of petitions; replaced all the text after "filed" with "as specified in section 5216" at the end of the remaining sentence in subdivision (b), and added a new second sentence to subdivision (b); and replaced subdivision (c).