

## 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 6: Taxpayer Bill of Rights Reimbursement Claims**

### 5603. CLAIM PROCEDURE.

(a) Claim Form. The claim must be filed with the Chief of Board Proceedings on the Taxpayers' Bill of Rights Reimbursement Claim form (2/16), which is hereby incorporated by reference.

(b) One Year Filing Deadline; Complete Claim Form. The completed claim form must be filed within one year of the date the decision of the Board becomes final. The Chief of Board Proceedings, in his or her discretion, may grant extensions of time to file a completed claim form upon a showing of reasonable cause, if the written request is filed with the Chief of Board Proceedings prior to the scheduled due date of the claim form. If the claim form filed is incomplete, the claimant will be granted 30 days additional time to complete the claim form. Failure to file a complete claim within the time granted will result in dismissal of the claim by the Chief of Board Proceedings.

(c) Dismissal of Ineligible Claim. The Chief of Board Proceedings must dismiss a claim when the Board previously disposed of the case at hearing without granting the petition for redetermination or claim for refund.

(d) Staff Statement. Within 60 days of the filing of a complete claim form, Board Staff and, when applicable, Franchise Tax Board staff, must submit a statement in response to the claim. The Chief of Board Proceedings, in his or her discretion, may grant extensions of time to file a staff statement upon a showing of reasonable cause, if a written request is filed with the Chief of Board Proceedings before the scheduled due date of the staff statement.

(e) Claimant Response. The staff statement(s) must be mailed to the claimant, who must be given the opportunity to respond within 60 days of service of the staff statement with additional written argument and/or documentation, including, but not limited to, declarations under penalty of perjury. The Chief of Board Proceedings, in his or her discretion, may grant extensions of time to file a response upon a showing of reasonable cause if the written request for extension is filed with the Chief of Board Proceedings before the scheduled due date of the response. If the claimant submits new information or documentation in the response, Board Staff or Franchise Tax Board staff may be given an additional 30 days to respond to the new material.

Note: Authority cited: Section 15606(a), Government Code; Section 893, Public Utilities Code; and Sections 7051, 8251, 9251, 11651, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 7091, 8269, 9269, 11657, 21013, 30458.9, 32469, 38708, 40209, 41169, 43520, 45865, 46620, 50156.9, 55330 and 60630, Revenue and Taxation Code.

History: 1. New section adopted 11-19-1997; effective 4-8-1998.  
2. Amendment of subsection (a) 7-29-1999; effective 10-31-1999.  
3. Amendment of subsections (c) and (d), repealer of subsection (e) and amendment of Note 3-8-2001; effective 7-6-2001.  
4. Amendment of section 5-25-2004; effective 8-25-2004.  
5. Section renumbered (from section 5093), "shall" replaced with "must" throughout section, "good" replaced with "reasonable" in subdivisions (b), (d), and (e), "At the discretion of," "for the filing of," and "may be granted" deleted from subdivisions (b), (d), and (e), "to file" and "in his or her discretion, may grant" added to subdivisions (b), (d), and (e), and Note Amended 9-12-2007; effective 2-6-2008.  
6. Changes without regulatory effect replacing the reference to the Bill of Rights Reimbursement Claim form dated "7/98" with a reference to the updated form dated "2/16" in subdivision (a); replacing "Corporate Franchise and Income Tax" with "Franchise and Income Tax" on the front of the updated form; deleting "or date of filing an appeal to the Board of Equalization (if Franchise/Income Tax matter)" from the first question under the heading "Claim Information" and adding a separate question requesting the "Date of filing an appeal to the Board of Equalization (if Franchise/Income Tax matter):" under the heading "Claim Information" on the back of the updated form; and deleting "Corporation" from the beginning of the last sentence on the back of

the updated form; filed 04-20-2016 pursuant to section 100, title 1, California Code of Regulations (Register 2016, No. 18-Z).