



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento

MALIA M. COHEN
Second District, San Francisco

ANTONIO VAZQUEZ, CHAIRMAN
Third District, Santa Monica

MIKE SCHAEFER, VICE CHAIR
Fourth District, San Diego

BETTY T. YEE
State Controller

October 29, 2021

BRENDA FLEMING
Executive Director

No. 2021/048

TO COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

**CALIFORNIA CODE OF REGULATIONS
TITLE 18, PUBLIC REVENUES**

**RULES FOR TAX APPEALS
RULES 5216, 5240, 5262, AND 5570**

Following a public hearing on March 23, 2021, the State Board of Equalization (BOE) amended the following rules from the BOE's Rules for Tax Appeals: Rule 5216, *Filing Petitions for Redetermination*; Rule 5240, *Persons Who May File, Contents of, and Manner of Filing Requests for Innocent Spouse Relief*; Rule 5262, *Requests to Reschedule or Postpone Appeals Conferences*; and Rule 5570, *Filing Documents*. The amendments were initiated pursuant to California Code of Regulations, Title 1, section 100. These amendments were approved by the Office of Administrative Law and became effective on June 21, 2021.

Government Code section 15606 requires the BOE to prescribe rules and regulations for its own government and for the transactions of its business. The BOE has adopted the Rules for Tax Appeals (Rules 5200 – 5700) as the regulations governing the administrative and appellate review processes of the tax programs administered by the BOE. The BOE's appellate review includes specified taxpayer appeals related to Property Tax, Alcoholic Beverage Tax, and Tax on Insurers Programs. Pursuant to Government Code section 15600, the BOE hears appeals in state assessment, denial of welfare exemption organizational clearance certificates, county survey appraisals, issues involving the alcoholic beverage tax and the tax on insurers, and matters involving tax assessed on lands owned by local government outside of its boundaries (section 11 property).

Chapter 2 of the Rules for Tax Appeals (Rules 5200 – 5271) governs the appeals arising from special tax programs administered by the BOE, specifically the Alcoholic Beverage Tax and Tax on Insurers programs. Rule 5216 gives instructions to taxpayers on how they may file a petition for redetermination. Rule 5240 provides filing instructions for requests for innocent spouse relief. Rule 5262 provides instructions to request or postpone appeals conferences. All of these rules state that petitions, requests, or related documents can be hand delivered or mailed to the BOE through its Board Proceedings Division (BPD), and state that such documents can also be electronically transmitted.

Chapter 5 of the Rules for Tax Appeals (Rules 5510 – 5576) governs the general procedures for Board action and discusses procedures such as the conduct of a Board Meeting, voting, quorums, presentation of evidence, and communication with Board Members. This chapter is generally applicable to all tax appeals submitted to the BOE, including appeals governed by Chapter 2. Rule 5570 provides instructions for filing appeals-related documents via electronic submission or mail delivery that are identical to the means discussed in the previous paragraph.

On September 3, 2020, the BPD physically moved to a new location. While the mailing address remains the same, its facsimile (fax) number changed. In addition, the BPD determined that appealsscheduling@boe.ca.gov is the appropriate email address for all appeals-related communications. Accordingly, the fax number and email address were updated in Rules 5216 and 5570. In addition, the fax number was updated and the email address added to Rules 5240 and 5626, for consistency amongst the filing information rules.

A copy of the amended rules are attached. In addition, the rules will be published in the next edition of Publication 310, *Rules for Tax Appeals*, which will be posted to the BOE's website at https://www.boe.ca.gov/meetings/rta_section.htm.

If you have any questions regarding the contents of these rules, please contact the BPD at 1-916-274-3540.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gs
Attachment

State of California
BOARD OF EQUALIZATION
RULES FOR TAX APPEALS

Division 2.1. State Board of Equalization-Rules for Tax Appeals
Chapter 2. Special Taxes and Fees
Article 2a. Petitioning Notices of Determination and Notices of Deficiency Assessment

RULE 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 in subdivision (b). 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 or mailed to the address provided below:

BOARD PROCEEDINGS DIVISION, MIC:80
STATE BOARD OF EQUALIZATION
P.O. BOX 942879
SACRAMENTO, CA 94279-0080
appealsscheduling@boe.ca.gov
FAX: (916) 324-3984

Authority: Section 15606, Government Code; and Sections 13170 and 32451, Revenue and Taxation Code.
References: Section 12428 and 32301, Revenue and Taxation Code.

History:

1. New section filed 1-7-2008; operative 2-6-2008 (Register 2008, No. 2).
2. Amendment of Note filed 3-19-2018 as an emergency; operative 3-19-2018 (Register 2018, No. 12). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 9-17-2018 or emergency language will be repealed by operation of law on the following day.
3. Amendment of Note refiled 9-17-2018 as an emergency; operative 9-17-2018 (Register 2018, No. 38). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 12-17-2018 or emergency language will be repealed by operation of law on the following day.
4. Amendment of Note refiled 12-17-2018 as an emergency; operative 12-17-2018 (Register 2018, No. 51). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 3-18-2019 or emergency language will be repealed by operation of law on the following day.
5. Reinstatement of section as it existed prior to 3-19-2018 emergency amendment by operation of Government Code section 11346.1(f) (Register 2019, No. 12).
6. Amendment of Note filed 3-19-2019; operative 3-19-2019. Submitted to OAL for filing and printing only. Exempt from the APA pursuant to Government Code section 15570.40(b) (Register 2019, No. 12).
7. Amendment filed 7-30-2020 pursuant to section 100, title 1, California Code of Regulations (Register 2020, No. 31).
8. Amendment of subsection (b) filed 6-21-2021 pursuant to section 100, title 1, California Code of Regulations (Register 2021, No. 26).

BOARD OF EQUALIZATION

RULES FOR TAX APPEALS

Division 2.1. State Board of Equalization-Rules for Tax Appeals
Chapter 2. Special Taxes and Fees
Article 4a. Requests for Innocent Spouse Relief

RULE 5240. PERSONS WHO MAY FILE, CONTENTS OF, AND MANNER OF FILING REQUESTS FOR INNOCENT SPOUSE RELIEF.

(a) Who May Request Relief. A divorced or separated individual may file a request for innocent spouse relief with the Board regarding taxes imposed under the Alcoholic Beverage Tax Law.

(b) Request Requirements. A request for innocent spouse relief must be:

- (1) In writing.
- (2) Signed and dated by the individual requesting relief.
- (3) Specifically request innocent spouse relief.
- (4) Identify the tax from which relief is sought.
- (5) Contain all of the information requested on Form BOE-682-A, including a specific explanation as to why the individual requesting relief believes he or she should not be held responsible for the liability at issue.

(c) Use of Forms. A request for innocent spouse relief prepared and filed on a completed Form BOE-682-A satisfies the requirements of subdivision (b).

(d) Limitation Period. A request for innocent spouse relief must be filed with the Board within the applicable time periods provided in California Code of Regulations, title 18, section 4903.

(e) Filing Requests. A request for innocent spouse relief or related document may be filed electronically under this section if a copy of the document is transmitted to the Board Proceedings Division in accordance with instructions provided on the Board's website at www.boe.ca.gov. Requests for innocent spouse relief may be mailed to the Board Proceedings Division at the following address:

BOARD PROCEEDINGS DIVISION, MIC:80
STATE BOARD OF EQUALIZATION
P.O. BOX 942879
SACRAMENTO, CA 94279-0080
appealsscheduling@boe.ca.gov
FAX: (916) 324-3984

A request for innocent spouse relief and related documents may also be hand delivered to the Board's headquarters or submitted to a collector that is already assigned to the account at issue.

Authority: Section 15606, Government Code; and Sections 13170 and 32451, Revenue and Taxation Code.
References: Sections 12429, 12636, 12637, 12951, 12977, 12978, 12981, 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407 and 32440, Revenue and Taxation Code.

History: 1. New article 4A (sections 5240-5242) and section filed 1-7-2008; operative 2-6-2008 (Register 2008, No. 2).
2. Amendment of section heading, section and Note filed 2-25-2014; operative 4-1-2014 (Register 2014, No. 9).
3. Amendment of subsections (a) and (d) and Note filed 11-5-2015; operative 1-1-2016 (Register 2015, No. 45).

4. Amendment of article heading and subsections (a), (b)(4) and (d) and Amendment of Note filed 3-19-2018 as an emergency; operative 3-19-2018 (Register 2018, No. 12). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 9-17-2018 or emergency language will be repealed by operation of law on the following day.
5. Amendment of article heading and subsections (a), (b)(4) and (d) and Amendment of Note refiled 9-17-2018 as an emergency; operative 9-17-2018 (Register 2018, No. 38). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 12-17-2018 or emergency language will be repealed by operation of law on the following day.
6. Amendment of article heading and subsections (a), (b)(4) and (d) and Amendment of Note refiled 12-17-2018 as an emergency; operative 12-17-2018 (Register 2018, No. 51). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 3-18-2019 or emergency language will be repealed by operation of law on the following day.
7. Reinstatement of section as it existed prior to 3-19-2018 emergency amendment by operation of Government Code section 11346.1(f) (Register 2019, No. 12).
8. Amendment of article heading and subsections (a), (b)(4) and (d) and Amendment of Note filed 3-19- 2019; operative 3-19-2019. Submitted to OAL for filing and printing only. Exempt from the APA pursuant to Government Code section 15570.40(b) (Register 2019, No. 12).
9. Change without regulatory effect amending subsection (b)(4) and (e) filed 7-30-2020 pursuant to section 100, title 1, California Code of Regulations (Register 2020, No. 31).
10. Change without regulatory effect amending subsection (e) filed 6-21-2021 pursuant to section 100, title 1, California Code of Regulations (Register 2021, No. 26).

BOARD OF EQUALIZATION

RULES FOR TAX APPEALS

Division 2.1. State Board of Equalization-Rules for Tax Appeals
Chapter 2. Special Taxes and Fees
Article 6. Appeals Conferences

RULE 5262. REQUESTS TO RESCHEDULE OR POSTPONE APPEALS CONFERENCES.

(a) A request to postpone or reschedule an appeals conference may be submitted to the Board Proceedings Division at the fax number or email address below or in accordance with instructions provided for the return of the Response to Notice of Appeals Conference form or instructions provided on the Board's website at www.boe.ca.gov. Requests to postpone or reschedule an appeals conference may also be hand delivered to the Board's headquarters or mailed to:

BOARD PROCEEDINGS DIVISION, MIC:80
STATE BOARD OF EQUALIZATION
P.O. BOX 942879
SACRAMENTO, CA 94279-0080
appealsscheduling@boe.ca.gov
FAX: (916) 324-3984

(b) Rescheduling. An appeals conference will be rescheduled only to a date within 30 days of the previously scheduled conference date, and only for a video or telephone conference or an in-person conference at the Board's headquarters. A party's initial written request to reschedule an appeals conference will be granted. A party's subsequent written request to reschedule an appeals conference will only be granted if the Chief of Board Proceedings determines that there is reasonable cause.

(c) Postponement. An appeals conference will not be rescheduled to a date more than 30 days after the previously scheduled conference date, but may, instead, be postponed. When an appeals conference is postponed, the appeal is placed back into the inventory of unassigned cases and reassigned to a conference holder at a later date. When that appeal is thereafter scheduled for an appeals conference, the Board Proceedings Division will notify the taxpayer as specified in section 5261. If a party files a written request for a postponement of an appeals conference by the return date specified in the Response to Notice of Appeals Conference form, the request will be granted if the Chief of Board Proceedings determines that there is reasonable cause. If a party requests a postponement of the appeals conference after the return date specified in the Response to Notice of Appeals Conference form, or files a second or subsequent request for a postponement, the request will be granted only if the Chief of Board Proceedings determines that there is reasonable cause and that the postponement will not unduly delay the appeal.

(d) The Board Proceedings Division may also reschedule or postpone an appeals conference at the request of the Appeals Attorney for reasonable cause, including unavailability of the scheduled conference holder due to illness.

Authority: Sections 15606, Government Code; and Sections 13170 and 32451, Revenue and Taxation Code.
References: Sections 12429, 12636, 12637, 12951, 12977, 12978, 12981, 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407 and 32440, Revenue and Taxation Code.

History: 1. New section filed 1-7-2008; operative 2-6-2008 (Register 2008, No. 2).
2. Amendment of section filed 2-25-2014; operative 4-1-2014 (Register 2014, No. 9).
3. Amendment of subsection (c) and Amendment of Note filed 3-19-2018 as an emergency; operative 3-19-2018 (Register 2018, No. 12). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from

OAL review. A Certificate of Compliance must be transmitted to OAL by 9-17-2018 or emergency language will be repealed by operation of law on the following day.

4. Amendment of subsection (c) and Amendment of Note refiled 9-17-2018 as an emergency; operative 9-17-2018 (Register 2018, No. 38). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 12-17-2018 or emergency language will be repealed by operation of law on the following day.
5. Amendment of subsection (c) and Amendment of Note refiled 12-17-2018 as an emergency; operative 12-17-2018 (Register 2018, No. 51). Pursuant to Government Code section 15570.40, this action is a deemed emergency and exempt from OAL review. A Certificate of Compliance must be transmitted to OAL by 3-18-2019 or emergency language will be repealed by operation of law on the following day.
6. Reinstatement of section as it existed prior to 3-19-2018 emergency amendment by operation of Government Code section 11346.1(f) (Register 2019, No. 12).
7. Amendment of subsection (c) and Amendment of Note filed 3-19-2019; operative 3-19-2019. Submitted to OAL for filing and printing only. Exempt from the APA pursuant to Government Code section 15570.40(b) (Register 2019, No. 12).
8. Change without regulatory effect amending section filed 7-30-2020 pursuant to section 100, title 1, California Code of Regulations (Register 2020, No. 31).
9. Change without regulatory effect amending subsection (a) filed 6-21-2021 pursuant to section 100, title 1, California Code of Regulations (Register 2021, No. 26).

State of California
BOARD OF EQUALIZATION
RULES FOR TAX APPEALS

Division 2.1. State Board of Equalization-Rules for Tax Appeals
Chapter 5. General Procedures for Board Action
Article 7. Correspondence, Public Hearing Records, and Copies

RULE 5570. FILING DOCUMENTS.

During the Board's consideration of an appeal under this chapter, documents related to the appeal may be filed electronically pursuant to this section if a copy of such correspondence is transmitted to the Board Proceedings Division at the email address or fax number provided below or in accordance with instructions provided on the Board's website at www.boe.ca.gov. Correspondence during the hearing process may also be hand delivered to the Board's headquarters or mailed to the following address:

BOARD PROCEEDINGS DIVISION, MIC:80
STATE BOARD OF EQUALIZATION
P.O. BOX 942879
SACRAMENTO, CA 94279-0080
appealsscheduling@boe.ca.gov
FAX: (916) 324-3984

Authority: Article XIII, Section 11, California Constitution; Sections 15606 and 15640, Government Code; and Sections 251, 1840, 11651, 13170 and 32451, Revenue and Taxation Code.

References: Article XIII, Section 11, California Constitution; Sections 15606 and 15640, Government Code; and Sections 251, 1840, 11651, 13170 and 32451, Revenue and Taxation Code.

History:

1. New article 7 (sections 5570-5576) and section filed 1-7-2008; operative 2-6-2008 (Register 2008, No. 2).
2. Amendment of section heading and section filed 2-25-2014; operative 4-1-2014 (Register 2014, No. 9).
3. Change without regulatory effect amending section and Note filed 7-30-2020 pursuant to section 100, title 1, California Code of Regulations (Register 2020, No. 31).
4. Change without regulatory effect amending section filed 6-21-2021 pursuant to section 100, title 1, California Code of Regulations (Register 2021, No. 26).