



Procedure for Appealing a Denial or Partial Denial of a Request for Abatement of Interest

If we denied all or part of your request for abatement of interest and you disagree with the denial, you can file an appeal with the **State Board of Equalization**. You must file your appeal by the date indicated on the **Notice of Determination**.

You must clearly state in writing that you are filing an appeal and must include the following information:

- Your name and address.
- Your social security or taxpayer identification number.
- The amounts and taxable years you are appealing.
- The date of the notice you are appealing.
- A statement of facts.
- Points in support of your position and the legal authorities that support your position.
- Your explanation of why our determination is wrong.
- Any portion of our determination regarding interest that you concede.
- A copy of the accompanying Notice of Determination.
- Your signature or your authorized representative's signature.
- Your daytime telephone number or authorized representative's name, address, and daytime telephone number.

Your appeal must explain and document in detail why you believe the Franchise Tax Board's determination is wrong, and why you believe your position is correct. Include all the relevant documentation you received from or submitted to the Franchise Tax Board, because the State Board of Equalization has no record of those documents.

Your appeal must be handwritten or typed in a font or type size of at least 10 points or 12 characters per inch or the equivalent. It must be on only one side of 8½- by 11-inch sheets of paper. Your appeal must not exceed 30 pages double-spaced or 15 pages single-spaced, not counting a table of contents and exhibits such as copies of supporting documents.

Additional information is available from your audit file as provided by the Information Practices Act. For more information, go to **ftb.ca.gov** and get FTB 1131, *Franchise Tax Board Privacy Notice*.

If you disagree with our determination regarding unpaid interest, then within 30 days of the date we mailed this notice, you must mail or hand-deliver your written appeal, with a copy of the notice, and any supporting documents to the State Board of Equalization at the address below.

If you disagree with our determination regarding paid interest, then within 90 days of the date we mailed this notice, you must mail or hand-deliver your written appeal, with a copy of the notice, and any supporting documents to:

**BOARD PROCEEDINGS DIVISION MIC:81
STATE BOARD OF EQUALIZATION
450 N STREET
PO BOX 942879
SACRAMENTO CA 94279-0081**

Or you may fax your appeal to 916.324.3984

For complete instructions on how to file an appeal, go to **boe.ca.gov** and get State Board of Equalization Publication 81, *Franchise and Personal Income Tax Appeals*. If you have additional questions for them, you can send a letter to the above address, call them at 916.322.2270, or fax them at 916.324.3984. **Contacting the State Board of Equalization for this information will not extend the time period for you to file an appeal** (R&TC Section 19104(b)(2)(A)).