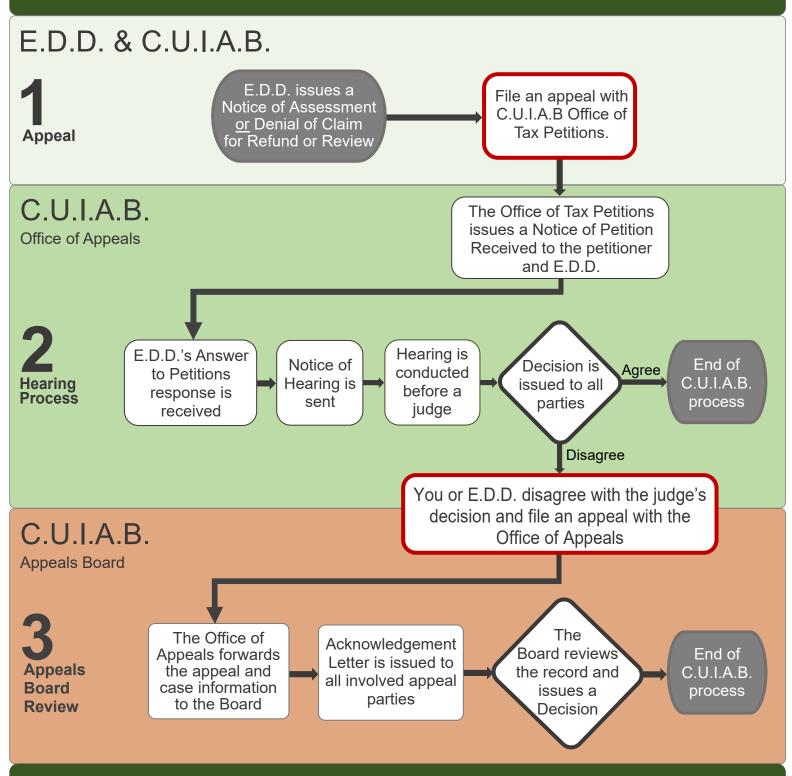
California Unemployment Insurance Appeals Board (C.U.I.A.B)

THE APPEAL PROCESS TAX PETITIONS



If the Board denied your petition, you may further pursue your appeal rights. Once your liability has been paid in full, you may file a Claim for Refund with E.D.D. If the Claim for Refund is denied, you may file a second petition. If you disagree with the new decision, you may file another appeal with the Board. Once all of these administrative remedies have been exhausted, if you are still dissatisfied with the decision, you may take your case to the Superior Court.