

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

THE APPEAL PROCESS TAX PETITIONS

E.D.D. & C.U.I.A.B.

1 Appeal

E.D.D. issues a
Notice of Assessment
or Denial of Claim
for Refund or Review

File an appeal with
C.U.I.A.B. Office of
Tax Petitions.

C.U.I.A.B. Office of Appeals

2 Hearing Process

The Office of Tax Petitions
issues a Notice of Petition
Received to the petitioner
and E.D.D.

E.D.D.'s Answer
to Petitions
response is
received

Notice of
Hearing is
sent

Hearing is
conducted
before a
judge

Decision is
issued to all
parties

Agree

End of
C.U.I.A.B.
process

Disagree

You or E.D.D. disagree with the judge's
decision and file an appeal with the
Office of Appeals

C.U.I.A.B. Appeals Board

3 Appeals Board Review

The Office of
Appeals forwards
the appeal and
case information
to the Board

Acknowledgement
Letter is issued to
all involved appeal
parties

The
Board reviews
the record and
issues a
Decision

End of
C.U.I.A.B.
process

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.