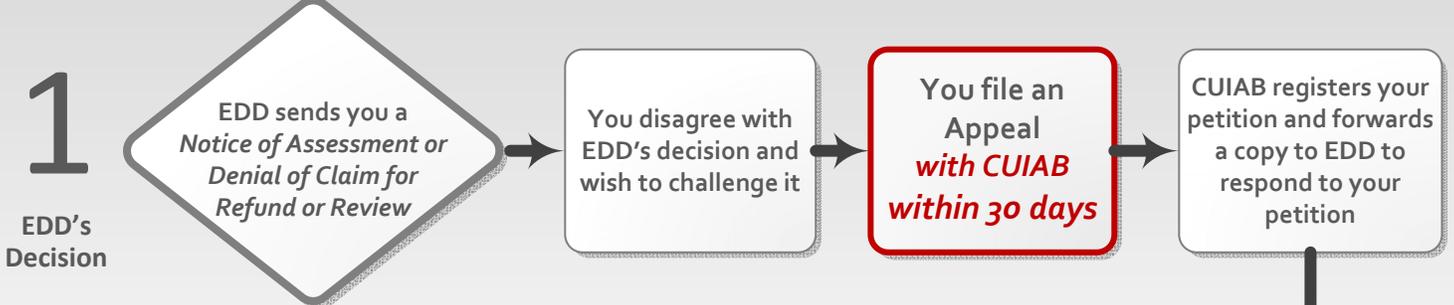


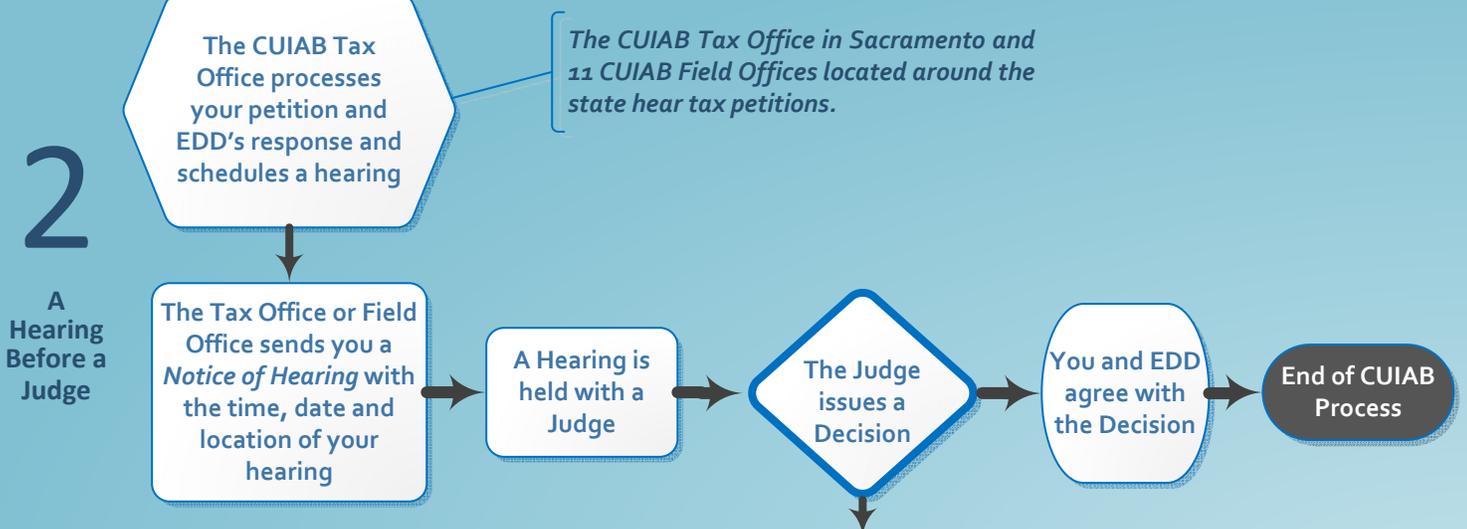
California Unemployment Insurance Appeals Board

THE APPEAL PROCESS EMPLOYER PAYROLL TAX PETITIONS

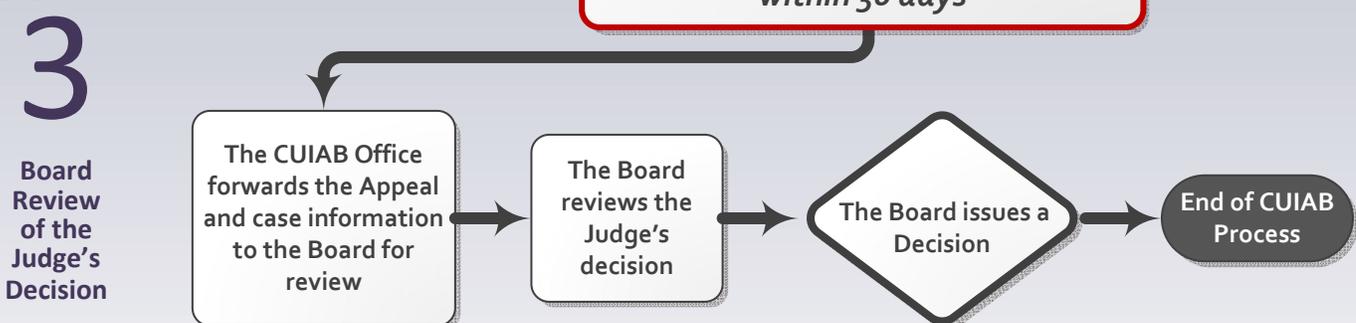
EDD & CUIAB



CUIAB



CUIAB



If the Board denies your petition, you may still pursue your appeal rights. Once your liability has been paid in full, you may file a claim for refund with the EDD. If the claim for refund is denied, you may file a second petition with the Chief ALJ. If you still do not agree with the ALJ's decision, you may again file an appeal with the CUIAB Appeals 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.