

## TIMBER YIELD TAX

- | 840.0090 **Payment Under Protest.** The Timber Yield Tax Law contains no provision for payment of taxes under protest. Rather, one paying and contesting the correctness of such taxes must file a claim for refund (Revenue and Taxation Code Sections 38601-38607). C 12/12/79.

(916) 445-8485

December 12, 1979

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This is in response to your note written on the face of your third quarter 1979 Timber Tax Return wherein you enclosed payment of timber yield taxes and you protested the payment.

The Timber Yield Tax Law contains no provision for payment of taxes under protest. Rather, one paying and contesting the correctness of such taxes must file a claim for refund. Sections 38601-38607 of the Revenue and Taxation Code pertain to claims for refund. A copy of the Law, including those sections, is enclosed for your review.

In the event that such a claim is filed, our hearing procedure consists of a preliminary hearing before a member of the Board's legal staff in Sacramento and thereafter, a hearing before the Board in Sacramento, should the Board consider such a hearing necessary.

Very truly yours,

James K. McManigal, Jr.  
Tax Counsel

JKM:fr  
Enclosure

bc: Mr. Paul Crebbin  
Mr. L. H. Lehn