5240. PERSONS WHO MAY FILE, CONTENTS OF, AND MANNER OF FILING REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW


(b) Request Requirements. A request for innocent spouse relief must be:

1. In writing.
2. Signed and dated by the individual requesting relief.
3. Specifically request innocent spouse relief.
4. Identify the tax or fee from which relief is sought.
5. Contain all of the information requested on Form BOE-682-A, including a specific explanation as to why the individual requesting relief believes he or she should not be held responsible for the liability at issue.

(c) Use of Forms. A request for innocent spouse relief prepared and filed on a completed Form BOE-682-A satisfies the requirements of subdivision (b).

(d) Limitation Period. A request for innocent spouse relief must be filed with the Board within the applicable time periods provided in California Code of Regulations, title 18, section 1705.1, subdivision (e), or section 4903, subdivision (e).

(e) Filing Requests. A request for innocent spouse relief or related document may be filed electronically under this section if a copy of the document is transmitted to the Offer in Compromise Section in accordance with instructions provided on the Board’s website at www.boe.ca.gov. Requests for innocent spouse relief may be mailed to the Offer in Compromise Section at the following address:

Offer in Compromise Section, MIC: 52
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0052

A request for innocent spouse relief and related documents may also be hand delivered to the Board’s headquarters at 450 N Street in Sacramento, California, or submitted to a collector that is already assigned to the account at issue.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152 and 55301, Revenue and Taxation Code. Reference: Sections 6456, 7202, 7203, 7261, 7262, 7270, 7657.5, 8880, 30285, 32258, 38454.5, 40105, 40199, 43159.1, 43159.2, 45158, 46159, 50112.8 and 55045.1, Revenue and Taxation Code.
History: 1. New section adopted 9-12-2007; effective 2-6-2008.
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments deleted
"(Sales and Use Tax, Including State-Administered Local Sales, Transactions, and Use Taxes)"
from the end of the title of the regulation; deleted "that has a sales or use tax liability and meets
the requirements of California Code of Regulations, title 18, section 1705.1, subdivision (a),"
from before "may," and added the text following "Board" in subdivision (a) to make the regulation
applicable to requests for innocent spouse relief regarding all the taxes and fees imposed under
the laws listed in subdivision (a); deleted "tax" from before "relief" in subdivision (b)(3); inserted
"or fee" after "tax" in subdivision (b)(4); deleted "tax" from before "liability" in subdivision (b)(5);
inserted "applicable" and ", or section 4903, subdivision (e)" in subdivision (d); deleted the first
sentence in subdivision (e), which encouraged the use of electronic means for the filing of
requests for relief; inserted ", or submitted to a collector that is already assigned to the account
at issue" in the second to last sentence in subdivision (e), and deleted the last sentences in
subdivision (e); added citations to Revenue and Taxation Code sections 8251, 9251, 30451,
32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, and 55301 to the regulation’s
authority note; and added citations to Revenue and Taxation Code sections 7657.5, 8880,
30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, and 55045.1
to the regulation’s reference note.