5241. ACKNOWLEDGEMENT AND REVIEW OF REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW

(a) Review. When the Offer in Compromise Section receives a request for innocent spouse relief, it will:

(1) Send the individual requesting relief an acknowledgement letter containing the contact information for the Offer in Compromise Section.

(2) Inform the non-requesting spouse that the request has been filed and the basis for the request, and permit the non-requesting spouse to submit information to support or counter the request.

(3) Evaluate the merits of the request.

(4) Request additional documentation from the individual requesting relief, if necessary.

(b) Granted Request for Innocent Spouse Relief. If the Offer in Compromise Section approves a request for innocent spouse relief, it will prepare and send the individual who requested relief a letter explaining the relief that was granted.

(c) Denied Request for Innocent Spouse Relief. If the Offer in Compromise Section denies a request for innocent spouse relief, it will:

(1) Prepare and send the individual requesting relief a letter explaining why the request was denied; and

(2) If it appears that the individual requesting relief might be eligible for other equitable relief as provided in California Code of Regulations, title 18, section 1705.1, subdivision (h), or section 4903, subdivision (h), the Offer in Compromise Section will include a questionnaire and financial statement for the individual requesting relief to complete and return.

(d) Requests for Other Equitable Relief. If the individual requesting relief returns a completed questionnaire and financial statement, the Offer in Compromise Section will review the documents to see if other equitable relief is warranted using the factors provided in California Code of Regulations, title 18, section 1705.1, subdivision (h), or section 4903, subdivision (h). Once this review is completed, the Offer in Compromise Section will mail the individual requesting relief a letter granting or denying equitable relief and explaining why such relief was granted or denied.

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, 7270, 7657.5, 8880, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6 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 “Assignment and” from the beginning of the title of subdivision (a); replaced “Once received, a request for innocent spouse relief will be assigned to Board staff in” with “When” at the beginning of subdivision (a); inserted “receives a request for innocent spouse relief,” after “Section” and replaced who” with “it” in subdivision (a); changed “acknowledge” to “acknowledgement” in subdivision (a)(1); deleted “Board Staff” in from before “the Offer in Compromise Section” in subdivisions (b), (c), and (c)(2), and the first sentence in subdivision (d); replaced “Board Staff” with “it” in subdivisions (b) and (c); inserted “or section 4903, subdivision (h),” in subdivision (c)(2) and inserted “, or section 4903, subdivision (h)” in the first sentence in subdivision (d);
replaced “Board Staff” with the “Offer in Compromise Section” in the second sentence in subdivision (d); 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.