ARTICLE 4C: OTHER REQUESTS FOR RELIEF OF PENALTIES AND INTEREST

5245. AUTHORITY TO GRANT RELIEF FOR REASONABLE CAUSE AND CONTENTS OF REQUESTS FOR RELIEF FOR REASONABLE CAUSE.

(a) Authority to Grant Relief. If a person’s failure to make a timely return, report, payment, or prepayment, or failure to comply with a written notice issued under Revenue and Taxation Code section 6074, subdivision (a) is due to reasonable cause and circumstances beyond the person’s control, and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, the person may be relieved of the following penalties imposed under:

1. Sales and Use Tax Law. Revenue and Taxation Code sections 6074, 6476, 6477, 6479.3, 6480.4, 6480.8, 6511, 6565, 6591, 7051.2, 7073, and 7074.
12. Oil Spill Response, Prevention, and Administration Fees Law. Revenue and Taxation Code sections 46154, 46154.1, 46160, 46251, and 46356.

(b) Contents of Request.

1. A request for relief based upon reasonable cause and circumstances beyond the person’s control must be in writing, identify the penalty from which relief is sought, state the specific facts upon which the request is based, and be signed by the person requesting relief under penalty of perjury.
2. Form BOE-735, Request for Relief of Penalty, may be used to prepare and submit a request for relief under this section.
Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6074, 6592, 7657, 8877, 12636, 30282, 32255, 38452, 40102, 41096, 43157, 45155, 46156, 50112.2, 55044, 60209.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.