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

5248. AUTHORITY TO GRANT RELIEF DUE TO DISASTER AND CONTENTS OF REQUESTS FOR RELIEF DUE TO DISASTER.

(a) If a person’s failure to make a timely return or payment was due to a disaster, and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, the person may be relieved of interest imposed under:

1. Sales and Use Tax Law. Revenue and Taxation Code sections 6459, 6480.4, 6480.8, 6513, 6591, and 6592.5.
12. Oil Spill Response, Prevention, and Administration Fees Law. Revenue and Taxation Code sections 46153, 46154, 46160, and 46253.

(b) A request for relief of interest due to a disaster must:

1. Be in writing;
2. Identify the disaster due to which relief is sought;
3. Identify the period for which relief is sought; and
4. Be signed by the person requesting such relief under penalty of perjury.
(c) Form BOE-27, Penalty and Interest Relief for Disaster Victims, 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 6593, 7658, 8878, 12637, 30283, 32256, 38453, 40103, 41097, 43158, 45156, 46157, 50112.3, 55046.5, 60211.

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