

**REQUEST FOR ORAL HEARING  
ELECTRONIC PAYMENTS—ONE DAY LATE**

TAXPAYER OR FEEPAAYER NAME	ACCOUNT NUMBER
----------------------------	----------------

The Board of Equalization (BOE) may compute interest on a daily basis for electronic payments or prepayments of taxes, fees, and surcharges that were made (settled or deposited into the BOE bank account) one business day after the due date. If the BOE approves your request, daily interest will be computed instead of an entire month's interest, provided all of the following occur:

- The electronic payment or prepayment of taxes, fees, or surcharges was made one business day after the date the tax, fee, surcharge, or prepayment was due.  
As provided by Revenue and Taxation Code sections 6591.6, 7655.5, 8876.5, 12631.5, 30281.5, 32252.5, 40101.5, 41095.5, 43155.5, 45153.5, 46154.5, 50112.1, 55042.5, and 60207.5, this request will not be considered for any payment made pursuant to a deficiency determination, a determination where no return has been filed, or a jeopardy determination issued by the BOE.
- You were granted relief from all penalties that applied to the above payment or prepayment.
- A request was filed for an oral hearing before the Board. The filing of this form will constitute your request.

*Please Note:* If you wish to waive your opportunity to appear at the oral hearing and request the Board decide the matter on the basis of the written record on file, you must check box 1 below.

Use the space below to request interest be computed on a daily basis. (*Note:* Daily interest accrual is not limited to business days. Weekends and holidays also accrue interest.) Please attach documentation to support your request if it is available. If you previously made a payment towards interest for which you are requesting recomputation, please check box 2 below to request a refund.

I hereby request an oral hearing before the Board to adjust the interest computation from one month to daily for the period(s) \_\_\_\_\_ because all the conditions cited above have been met.

(periods)

My electronic payment of \$ \_\_\_\_\_ was made one business day late on \_\_\_\_\_ at approximately \_\_\_\_\_ am/pm.

(payment)

(month, day, year)

(time)

Relief of penalty was granted on \_\_\_\_\_  (Check here if date uncertain or unknown)

(month, day, year)

My payment was made one business day late because:

- 1. By checking this box, I waive the opportunity to appear and be represented at the oral hearing. I request the Board decide the matter on the basis of the written record on file.
- 2. By checking this box, I hereby request a refund of the amount paid for interest in excess of the computed daily interest. (BOE-101, *Claim for Refund or Credit*, is not necessary.)

SIGNATURE	TITLE	DATE	
PRINT NAME	EMAIL ADDRESS	BUSINESS TELEPHONE (     )	
MAILING ADDRESS	CITY	STATE	ZIP

Unless you have been directed by a BOE staff person to send this form directly to that person, you may send your completed form to one of the offices listed below based on the tax or fee program involved.

**BUSINESS TAX AND FEE DEPARTMENT**

<b>Sales and Use Tax</b> Board of Equalization Return Analysis Unit, MIC:35 PO Box 942879 Sacramento, CA 94279-0035	<b>Vehicles, Vessels or Aircraft</b> Board of Equalization Consumer Use Tax Section, MIC:37 PO Box 942879 Sacramento, CA 94279-0037	<b>Special Taxes and Fees</b> Board of Equalization Compliance Branch, MIC:88 PO Box 942879 Sacramento, CA 94279-0088	<b>Motor Carrier Office</b> Board of Equalization Motor Carrier Office, MIC:65 PO Box 942879 Sacramento, CA 94279-0065
---	---	---	--