

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 4A: REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW

5241. ACKNOWLEDGEMENT AND REVIEW OF REQUESTS FOR INNOCENT SPOUSE RELIEF.

(a) Acknowledgment. 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, and include a questionnaire and financial statement for the individual requesting relief to complete and return.

(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.

(b) Review. The Offer in Compromise Section will review a request for innocent spouse relief to determine whether the individual requesting relief is eligible for innocent spouse relief or other equitable relief from all the liabilities included in his or her request, as provided in California Code of Regulations, title 18, section 1705.1 or section 4903. The Offer in Compromise Section may request additional information from the individual requesting relief if necessary to complete such review, including requesting additional information in the acknowledgement letter.

(c) Written Findings. Once its review is completed, the Offer in Compromise Section will mail the individual requesting relief a letter granting or denying innocent spouse relief and other equitable relief, and explaining why such relief was granted or denied. If the Offer in Compromise Section denies both innocent spouse relief and other equitable relief as to any liability included in a request for innocent spouse relief, the letter shall include instructions about how to request reconsideration.

Note: Authority cited: Section 15606, Government Code; and Sections 7051, 8251, 9251, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6456, 7202, 7203, 7261, 7262, 7270, 7657.5, 8880, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, 55045.1 and 60210.5, 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.

3. Amendments adopted September 16, 2015, effective January 1, 2016. The amendments changed the title of subdivision (a) from "Review" to "Acknowledgement"; added ", and include a questionnaire and financial statement for the individual requesting relief to complete and return"

to the end of subdivision (a)(1); deleted subdivision (a)(3) and (4); deleted subdivisions (b), (c), and (d); added new subdivisions (b) and (c); added a reference to Revenue and Taxation Code section 60601 to the regulation's authority note; and added a reference to Revenue and Taxation Code section 60210.5 to the regulation's reference note.