

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

5242. REQUESTS FOR RECONSIDERATION BY THE BOARD.

(a) 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 individual requesting relief may request that the denials be reconsidered by the Board at a Board hearing as provided in California Code of Regulations, title 18, section 1705.1 or section 4903. A request for a Board hearing may be denied on a request for reconsideration, however, requests will be liberally granted.

(b) A Board hearing may be requested by following the instructions contained in the letter described in section 5241, subdivision (c).

(c) If a request for a Board hearing is granted, the individual requesting relief may be required to participate in an appeals conference with the Appeals Division prior to the Board hearing.

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 replaced “an oral” with “a Board” before “hearing” in the first and second sentences and inserted “, or section 4903, subdivision (h)” in the first sentence in subdivision (a); replaced “An oral” with “A Board” and replaced “on” with “in” in subdivision (b); replaced “an oral” with “a Board” before the first reference to “hearing” and replaced “oral” with “Board” before the second reference to “hearing” in subdivision (c); 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 replaced “a request for” with “the Offer in Compromise Section denies both innocent spouse relief and,” replaced “is denied” with “as to any liability included in a request for innocent spouse relief,” changed “denial” to “denials,” deleted the specific references to “subdivision (h)” from the ends of the cross-references to Regulations 1705.1 and 4903, and replaced “other equitable relief” with “reconsideration” in subdivision (a); deleted “denial” from before “letter” and replaced the reference to Regulation 5241, “subdivision (d)” with a reference to “subdivision (c)” in subdivision (b); 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.