

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 4B: SUCCESSOR'S REQUEST FOR RELIEF OF PENALTY UNDER THE SALES AND USE TAX LAW

5243. SUCCESSOR'S REQUEST FOR RELIEF.

A successor requesting relief from penalties as provided in California Code of Regulations, title 18, section 1702, subdivision (d)(2), may include its request for relief in its petition for reconsideration or amend its previously filed petition to include such request. If the successor has not filed a petition for reconsideration and does not intend to do so, the successor may file a request for relief from penalties without filing a petition for reconsideration. Every successor's request for relief filed under this section must include a written statement signed under penalty of perjury stating the facts upon which the claim for relief is based, regardless of whether the request is included in a petition for reconsideration. Such request for relief must be filed in accordance with the procedures in article 2A of this chapter for filing a petition for redetermination under the Sales and Use Tax Law.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 7051.

Reference: Revenue and Taxation Code section 6814.

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