

1 CALIFORNIA STATE BOARD OF EQUALIZATION

2 APPEALS DIVISION SUMMARY FOR BOARD HEARING

3 In the Matter of the Petition for Redetermination)
 4 Under the Sales and Use Tax Law of:)
 5 EUGENIA D. VALDEZ,) Account Number: SR KH 100-640211
 dba J&L Market) Case ID 482782
 6) French Camp, San Joaquin County
 7 Petitioner)

8 Type of Business: Gasoline station, restaurant, and grocery store

9 Audit Period: 01/01/06 – 06/30/07

10 Item Amount

11 Relief of interest \$7,751 (as of 8/31/10)

12 Tax as determined and concurred \$37,777.73

Interest through 8/31/10 7,750.82

13 Total tax and interest \$45,528.55

14 Payments -23,898.19

Balance due \$21,630.36

15 Monthly interest beginning 9/1/10 \$80.96

16 UNRESOLVED ISSUE

17 **Issue:** Whether some or all of the interest that has accrued on the audit liability should be
 18 relieved. We conclude there is no basis for relief of interest.

19 Petitioner protests only the accrued interest on the unreported tax. Petitioner asserts that she
 20 did not receive any assistance from the Sales and Use Tax Department (Department) regarding
 21 compliance with the sales tax requirements even though she made multiple telephone calls to the
 22 Department and visited its offices in Sacramento.¹ She states that, as a result, she used the wrong form
 23 for reporting, which contributed to her reporting errors. Petitioner contends, therefore, that the
 24 unreported sales are the result of lack of assistance from the Department. Petitioner filed a declaration
 25 under penalty of perjury seeking relief of the interest.

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28 ¹ The Department has confirmed that petitioner sought help with her sales and use tax return for the first quarter of 2006.

