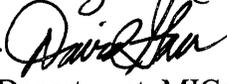


## Memorandum

**To:** Mr. Ramon J. Hirsig  
Executive Director, MIC:73

**Date:** November 20, 2009

**From:** Kristine Cazadd, Chief Counsel  
Legal Department, MIC:83   
David Gau, Deputy Director   
Property and Special Taxes Department, MIC:63

**Subject:** Regulation 4903, *Innocent Spouse or Registered Domestic Partner Relief from Liability*  
Chief Counsel's Rulemaking Calendar  
Board Meeting—December 15-17, 2009

We request your approval to place proposed Regulation 4903 and related cross-referencing regulations on the Chief Counsel's Rulemaking Calendar for the Board meeting on December 15-17, 2009. Board authorization is requested to begin the formal rulemaking process to add Regulation 4903 to chapter 9.9, Special Taxes Administration – Miscellaneous, of division 2 of title 18 of the California Code of Regulations and to add related cross-referencing regulations to the chapters in divisions 1 and 2 of title 18 of the California Code of Regulations that contain regulations for each special tax and fee program covered by Regulation 4903, as applicable.

Statutes 2007, chapter 342 (Assem. Bill 1748), effective January 1, 2008, added Revenue and Taxation Code sections 7657.5, 8880, 11408.5, 30285, 32258, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, 55045.1, and 60210.5. These statutes authorize the Board to grant innocent spouse and other equitable relief to spouses and registered domestic partners under the Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Diesel Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, Private Railroad Car Tax Law, and Timber Yield Tax Law. Each of these statutes is comparable to Revenue and Taxation Code section 6456, which authorizes the Board to grant innocent spouse and other equitable relief under the Sales and Use Tax Law, and each statute states that its provisions will be implemented pursuant to "regulations prescribed by the board."

Consequently, staff recommends that the Board authorize staff to begin the process to adopt proposed Regulation 4903 to prescribe the requirements for requesting and granting innocent spouse and other equitable relief under the Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Diesel Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground

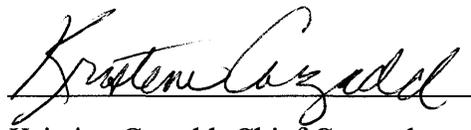
Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, Private Railroad Car Tax Law, and Timber Yield Tax Law. Regulation 4903 is based upon and comparable to Regulation 1705.1, Innocent Spouse or Domestic Partner Relief from Liability (copy attached), which prescribes the requirements for requesting and granting innocent spouse and other equitable relief under the Sales and Use Tax Law.

Further, staff recommends that the Board authorize staff to begin the process to add Regulations 1004 and 1032 to chapters 10 and 11 in division 1 of title 18 of the California Code of Regulations, and Regulations 1124.1, 1249, 1336, 1422.1, 2251, 2303.1, 2433, 2571, 3022, 3302.1, 3502.1, and 4106 to each of the respective chapters in division 2 of title 18 of the California Code of Regulations containing regulations for the special tax and fee programs covered by Regulation 4903. These regulations will cross-reference, and help taxpayers and their representatives find, Regulation 4903. The cross-referencing regulations are similar to the cross-referencing regulations that refer to Regulation 4902, Relief from Liability, in chapter 9.9, Special Taxes Administration – Miscellaneous, of division 2 of title 18 of the California Code of Regulations. (See, e.g., Regulation 1124, Relief from Liability.)

The text of proposed Regulation 4903 and the cross-referencing regulations is attached hereto.

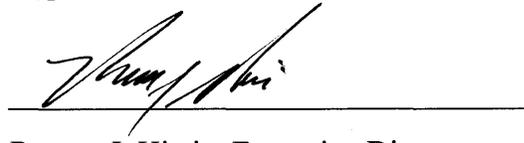
If you have any questions regarding this request, please let me know or contact Ms. Carolee Johnstone, at 323-7713.

Recommendation by:



Kristine Cazadd, Chief Counsel

Approved:



Ramon J. Hirsig, Executive Director

Approved:



David Gau, Deputy Director  
Property and Special Taxes Department

BOARD APPROVED

At the \_\_\_\_\_ Board Meeting

Diane Olson, Chief  
Board Proceedings Division

Attachments

cc (with attachments):

- Ms. Diane Olson (MIC 80)
- Mr. Randy Ferris (MIC 82)
- Mr. Steve Smith (MIC 82)
- Mr. Bradley Heller (MIC 82)
- Ms. Monica Silva (MIC 82)
- Mr. David McKillip (MIC 63)

- Mr. Ed King (MIC 33)
- Ms. Lynn Bartolo (MIC 56)
- Ms. Julia Findley (MIC 48)
- Mr. Dean Kinnee (MIC 64)
- Mr. Ken Thompson (MIC 61)
- Mr. Gil Haas (MIC 42)

California Code of Regulations,  
Title 18, Public Revenues  
Division 2, State Board of Equalization – Business Taxes  
Chapter 4, Sales and Use Tax

Regulation 1705.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.

(a) In General. A spouse claiming relief from liability for any sales or use tax, interest, penalties, and other amounts shall be relieved from such liability where all of the following requirements are met:

- (1) A liability is incurred under the Sales and Use Tax Law;
- (2) The liability is attributable to the nonclaiming spouse;
- (3) The spouse claiming relief establishes that he or she did not know of, and that a reasonably prudent person in the claiming spouse's circumstances would not have had reason to know of, the liability; and
- (4) It would be inequitable to hold the claiming spouse liable for the liability, taking into account whether the claiming spouse significantly benefited directly or indirectly from the liability, and taking into account all other facts and circumstances.

(b) "Benefited." Whether a claiming spouse has benefited directly or indirectly from the liability will be determined by a review by the Board of all of the available evidence. Normal support payment is not a significant benefit for purposes of this determination. Normal support is measured relative to each family's standard of living. The claiming spouse will not be deemed to have benefited directly or indirectly from the liability solely as a result of normal support unless his or her lifestyle significantly improved during the periods of liability. Gifts received by the claiming spouse, or lavish or luxury purchases made by either spouse may be evidence that the claiming spouse benefited directly or indirectly from the liability. Evidence of direct or indirect benefit may consist of transfers of property, including transfers which may be received several years after the calendar quarter in which the liability occurred. For example, if a claiming spouse receives from the other spouse an inheritance of property or life insurance proceeds which are traceable to the liability, the claiming spouse will be considered to have benefited from that liability. Other factors considered may include desertion of the claiming spouse by the other spouse or that the spouses have become divorced or separated subsequent to the periods of liability.

(c) Attribution. The determination of the spouse to whom items of liability are attributable shall be made without regard to community property laws.

(1) A claim may be filed if, at the time relief is requested, the claiming spouse is no longer married to or is legally separated from the nonclaiming spouse, or the claiming spouse is no longer a member of the same household as the nonclaiming spouse.

(2) With respect to a liability incurred as a result of a failure to file a return or an omission of an item from the return, attribution to one spouse may be determined by whether a spouse rendered substantial services as a retailer of taxable items related to the liability. If neither spouse rendered substantial services as a retailer, then the attribution of the liability shall be treated as community property. A liability incurred as a result of an erroneous deduction or credit shall be attributable to the spouse who caused that deduction or credit to be entered on the return.

(d) Written Request for Relief. To seek relief under these provisions, a claiming spouse may submit a written request for relief setting forth the seller's permit number, the period for which relief is requested, and the specific grounds upon which the request for relief is based.

(e) Statute of Limitations. These provisions shall apply to all calendar quarters for claims made no later than one year after the board's first contact with the spouse making the claim.

Claims made after one year from the board's first contact with the spouse making the claim shall not apply to any calendar quarter that is more than  
    five years from the return due date for nonpayment on a return, or  
    five years from the finality date on the board-issued determination,  
whichever is later.

No calendar quarters shall be eligible for relief under this regulation that have been closed by res judicata.

(f) Refunds. A refund of any amounts under these provisions shall be subject to the requirements as set forth in Revenue and Taxation Code section 6901 through 6908, inclusive.

(g) This regulation shall apply retroactively to liabilities arising prior to January 1, 1994.

(h) Effective January 1, 2001, a spouse may be relieved of liability for any unpaid tax or deficiency under the Sales and Use Tax Law if, taking into account all the facts and circumstances, it is inequitable to hold the spouse liable for such amount attributable to any item for which relief is not available under subdivisions (a) through (d). A spouse may be considered for equitable relief under this subdivision only after a written claim for relief as an innocent spouse has been filed pursuant to subdivision (d). A spouse whose claim for equitable relief is denied may request that the claim be reconsidered by the Board.

(1) Criteria for Equitable Relief.

(A) Factors that may be considered for the purpose of granting equitable relief include, but are not limited to:

1. The claiming spouse is separated (whether legally or not) or divorced from the nonclaiming spouse.
2. The claiming spouse would suffer economic hardship if relief is not granted.
3. The claiming spouse, under duress from the nonclaiming spouse, did not pay the liability. To substantiate "duress," the claiming spouse must provide objective evidence. "Objective evidence" can include, but is not limited to, such documents as police reports, restraining orders, or counseling reports.
4. The claiming spouse did not know and had no reason to know about the items causing the understatement or that the tax would not be paid.
5. The nonclaiming spouse has a legal obligation under a divorce decree or agreement to pay the tax. (This obligation will not be considered a positive factor if the claiming spouse knew or had reason to know, at the time the divorce decree or agreement was entered into, that the nonclaiming spouse would not pay the tax.)
6. The tax for which the claiming spouse is requesting relief is attributable to the nonclaiming spouse.

(B) Factors that may be considered for purposes of denying equitable relief include, but are not limited to:

1. The claiming spouse will not suffer economic hardship if relief is not granted.
2. The claiming spouse knew or had reason to know about the items causing the understatement or that the tax would be unpaid at the time the claiming spouse signed the return.
3. The claiming spouse received a significant benefit from the unpaid tax or items causing the understatement.
4. The claiming spouse has not made a good faith effort to comply with the Board's laws for the periods for which the claiming spouse is requesting relief or for subsequent periods of liability.
5. The claiming spouse has a legal obligation under a divorce decree or agreement to pay the tax.
6. The tax for which relief is being requested is attributable to the claiming spouse.

(2) Conditions for Relief. The following conditions apply to claims for equitable relief:

(A) The statutes of limitations provided for innocent spouse claims in subdivisions 1705.1(e) and (f) also apply to requests for equitable relief.

(B) Claims for equitable relief may be filed on liabilities incurred prior to January 1, 2001, including liabilities incurred prior to January 1, 1994, as provided in subdivision (g).

(i) The Board shall send notification by mail of the claim for relief from liability and the basis for that claim to the nonclaiming spouse.

(j) Registered Domestic Partners. Pursuant to Family Code section 297.5, on and after January 1, 2005, registered domestic partners shall have the same rights, protections, and benefits, and shall be subject to the same responsibilities, obligations, and duties under law, whether they derive from statutes, administrative regulations, court rules, government policies, common law, or any other provisions or sources of law, as are granted to and imposed upon spouses. Accordingly, for purposes of this regulation, on and after January 1, 2005, domestic partners, as defined in Family Code section 297, have the same rights, protections, and benefits, and are subject to the same responsibilities, obligations, and duties as stated herein with respect to spouses.

Note: Authority cited: Section 7051, Revenue and Taxation Code. Reference: Sections 6066, 6067, 6456 and 6901-6908, Revenue and Taxation Code; and Sections 297 and 297.5, Family Code.

## **PROPOSED REGULATIONS**

1. Add Regulation 4903, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 9.9, Special Taxes Administration – Miscellaneous, of division 2 of title 18 of the California Code of Regulations, to read as follows:

### **Regulation 4903. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

(a)(1) In General. A spouse claiming relief from liability for any tax, fee, or surcharge, interest, penalties, and other amounts shall be relieved from such liability where all the following requirements are met:

(A) A liability is incurred under the Alcoholic Beverage Tax Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Fee Collection Procedures Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Motor Vehicle Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Private Railroad Car Tax Law, Timber Yield Tax Law, Underground Storage Tank Maintenance Fee Law, or Use Fuel Tax Law;

(B) The liability is attributable to the nonclaiming spouse;

(C) The spouse claiming relief establishes that he or she did not know of, and that a reasonably prudent person in the claiming spouse's circumstances would not have had reason to know of, the liability; and

(D) It would be inequitable to hold the claiming spouse liable for the liability, taking into account whether the claiming spouse significantly benefited directly or indirectly from the liability, and taking into account all other facts and circumstances.

(2) For purposes of this section, the word "tax" shall mean "tax, fee, or surcharge."

(b) "Benefited." Whether a claiming spouse has benefited directly or indirectly from the liability will be determined by a review by the board of all of the available evidence. Normal support payment is not a significant benefit for purposes of this determination. Normal support is measured relative to each family's standard of living. The claiming spouse will not be deemed to have benefited directly or indirectly from the liability solely as a result of normal support unless his or her lifestyle significantly improved during the periods of liability. Gifts received by the claiming spouse, or lavish or luxury purchases made by either spouse may be evidence that the claiming spouse benefited directly or indirectly from the liability. Evidence of direct or indirect benefit may consist of transfers of property, including transfers which may be received several years after the calendar quarter in which the liability occurred. For example, if a claiming spouse receives from the other spouse an inheritance of property or life insurance proceeds which are traceable to the liability, the claiming spouse will be considered to have benefited from that liability. Other factors considered may include desertion of the claiming spouse by the other spouse or that the spouses have become divorced or separated subsequent to the periods of liability.

(c) Attribution. The determination of the spouse to whom items of liability are attributable shall be made without regard to community property laws.

(1) A claim may be filed if, at the time relief is requested, the claiming spouse is no longer married to or is legally separated from the nonclaiming spouse, or the claiming spouse is no longer a member of the same household as the nonclaiming spouse.

(2) With respect to a liability incurred as a result of a failure to file a return or an omission of an item from the return, attribution to one spouse may be determined by whether a spouse rendered substantial services as a taxpayer, feepayer, or surcharge payer engaged in an activity or transaction that is subject to a tax administered under the laws specified in paragraph (1) of subdivision (a) and related to the liability. If neither spouse rendered substantial services as a taxpayer, feepayer, or surcharge payer, then the attribution of the liability shall be treated as community property. A liability incurred as a result of an erroneous deduction or credit shall be attributable to the spouse who caused that deduction or credit to be entered on the return.

(d) Written Request for Relief. To seek relief under these provisions, a claiming spouse may submit a written request for relief setting forth the tax account number, the period for which relief is requested, and the specific grounds upon which the request for relief is based.

(e) Statute of Limitations. These provisions shall apply to all calendar months, quarters, or years for claims made no later than one year after the board's first contact with the spouse making the claim.

Claims made after one year from the board's first contact with the spouse making the claim shall not apply to any calendar month, quarter, or year that is  
more than five years from the return due date for nonpayment on a return, or  
more than five years from the finality date on the board-issued determination or similar  
billing document for collection of a tax or fee,  
whichever is later.

No calendar months, quarters, or years shall be eligible for relief under this regulation that have been closed by *res judicata*.

(f) Refunds. A refund of any amounts under these provisions shall be subject to the requirements as set forth in the refund provisions of the applicable tax, fee, and surcharge law, as specified in paragraph (1) of subdivision (a).

(g) This regulation shall apply retroactively to liabilities arising prior to January 1, 2008.

(h) A spouse may be relieved of liability for any unpaid tax or deficiency under the laws specified in paragraph (1) of subdivision (a) if, taking into account all the facts and circumstances, it is inequitable to hold the spouse liable for such amount attributable to any item for which relief is not available under subdivisions (a) through (d). A spouse may be considered for equitable relief under this subdivision only after a written claim for relief as an innocent spouse has been filed pursuant to subdivision (d). A spouse whose claim for equitable relief is denied may request that the claim be reconsidered by the board.

(1) Criteria for Equitable Relief.

(A) Factors that may be considered for the purpose of granting equitable relief include, but are not limited to:

1. The claiming spouse is separated (whether legally or not) or divorced from the nonclaiming spouse.
2. The claiming spouse would suffer economic hardship if relief is not granted.
3. The claiming spouse, under duress from the nonclaiming spouse, did not pay the liability. To substantiate “duress,” the claiming spouse must provide objective evidence. “Objective evidence” can include, but is not limited to, such documents as police reports, restraining orders, or counseling reports.
4. The claiming spouse did not know and had no reason to know about the items causing the understatement or that the tax would not be paid.
5. The nonclaiming spouse has a legal obligation under a divorce decree or agreement to pay the tax. (This obligation will not be considered a positive factor if the claiming spouse knew or had reason to know, at the time the divorce decree or agreement was entered into, that the nonclaiming spouse would not pay the tax.)
6. The tax for which the claiming spouse is requesting relief is attributable to the nonclaiming spouse.

(B) Factors that may be considered for purposes of denying equitable relief include, but are not limited to:

1. The claiming spouse will not suffer economic hardship if relief is not granted.
2. The claiming spouse knew or had reason to know about the items causing the understatement or that the tax would be unpaid at the time the claiming spouse signed the return.
3. The claiming spouse received a significant benefit from the unpaid tax or items causing the understatement.
4. The claiming spouse has not made a good faith effort to comply with the board’s laws for the periods for which the claiming spouse is requesting relief or for subsequent periods of liability.
5. The claiming spouse has a legal obligation under a divorce decree or agreement to pay the tax.
6. The tax for which relief is being requested is attributable to the claiming spouse.

(2) Conditions for Relief. The following conditions apply to claims for equitable relief:

(A) The statutes of limitations provided for innocent spouse claims in subdivisions (e) and (f) also apply to requests for equitable relief.

(B) Claims for equitable relief may be filed on liabilities incurred prior to January 1, 2008, as provided in subdivision (g).

(i) The board shall send notification by mail of the claim for relief from liability and the basis for that claim to the nonclaiming spouse.

(j) Registered Domestic Partners. Pursuant to Family Code section 297.5, registered domestic partners shall have the same rights, protections, and benefits, and shall be subject to the same responsibilities, obligations, and duties under law, whether they derive from statutes, administrative regulations, court rules, government policies, common law, or any other

provisions or sources of law, as are granted to and imposed upon spouses. Accordingly, for purposes of this regulation, domestic partners, as defined in Family Code section 297, have the same rights, protections, and benefits, and are subject to the same responsibilities, obligations, and duties as stated herein with respect to spouses.

Note: Authority cited: Sections 8251, 9251, 11651, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, and 60601, Revenue and Taxation Code. Reference: Sections 7657.5, 8101-8131, 8880, 9151-9156, 11408.5, 11551-11555, 30285, 30361-30384, 32258, 32401-32407, 38454.5, 38601-38607, 40105, 40111-40117, 41099, 41100-41106, 43159.1, 43159.2, 43451-43456, 45158, 45651-45656, 46159, 46501-46507, 50112.6, 50139-50142.2, 55045.1, 55221-55226, 60210.5, and 60501-60512, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

2. Add Regulation 1004, Innocent Spouse or Registered Domestic Partner Relief from Liability, to article 1, General Provisions, of chapter 10, Private Railroad Car Tax, of division 1 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1004. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the private railroad car tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 11651, Revenue and Taxation Code. Reference: Sections 11408.5 and 11551-11555, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

3. Add Regulation 1032, Innocent Spouse or Registered Domestic Partner Relief from Liability, to article 2, Timber Yield Tax – Administration, of chapter 11, Timber Yield Tax, of division 1 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1032. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the timber yield tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 38701, Revenue and Taxation Code. Reference: Sections 38454.5 and 38601-38607, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

4. Add Regulation 1124.1, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 1, Motor Vehicle Fuel Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1124.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the motor vehicle fuel tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 8251, Revenue and Taxation Code. Reference: Sections 7657.5 and 8101-8131, Revenue and Taxation Code; Sections 297, 297.5 and 308, Family Code.

5. Add Regulation 1249, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 1.5, Underground Storage Tank Maintenance Fee, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1249. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the underground storage tank maintenance fee, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 50152, Revenue and Taxation Code. Reference: Sections 50112.6 and 50139-50142.2, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

6. Add Regulation 1336, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 2, Use Fuel Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1336. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the use fuel tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 9251, Revenue and Taxation Code. Reference: Sections 8880 and 9151-9156, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

7. Add Regulation 1422.1, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 3, Diesel Fuel Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 1422.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the diesel fuel tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 60601, Revenue and Taxation Code. Reference: Sections 60210.5 and 60501-60512, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

8. Add Regulation 2251, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 4.5, Oil Spill Response, Prevention and Administration Fees, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 2251. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the oil spill response, prevention, and administration fees, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 46601, Revenue and Taxation Code. Reference: Sections 46159 and 46501-46507, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

9. Add Regulation 2303.1, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 5, Energy Resources Surcharge, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 2303.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the energy resources surcharge, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 40171, Revenue and Taxation Code. Reference: Sections 40105 and 40111-40117, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

10. Add Regulation 2433, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 5.5, Emergency Telephone Users Surcharge, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 2433. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the emergency telephone users surcharge, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 41128, Revenue and Taxation Code. Reference: Sections 41099 and 41100-41106, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

11. Add Regulation 2571, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 6, Alcoholic Beverage Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 2571. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the alcoholic beverage tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 32451, Revenue and Taxation Code. Reference: Sections 32258 and 32401-32407, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

12. Add Regulation 3022, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 8, Hazardous Substances Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 3022. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the hazardous substances tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 43501, Revenue and Taxation Code. Reference: Sections 43159.1, 43159.2, and 43451-43456, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

13. Add Regulation 3302.1, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 8.3, Integrated Waste Management Fee, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 3302.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the integrated waste management fee, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 45851, Revenue and Taxation Code. Reference: Sections 45158 and 45651-45656, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

14. Add Regulation 3502.1, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 8.5, Fee Collection Procedures, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 3502.1. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for tax, fees, or surcharge under the fee collection procedures law, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 55301, Revenue and Taxation Code. Reference: Sections 55045.1 and 55221-55226, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.

15. Add Regulation 4106, Innocent Spouse or Registered Domestic Partner Relief from Liability, to chapter 9, Cigarette and Tobacco Products Tax, of division 2 of title 18 of the California Code of Regulations, to read as follows:

**Regulation 4106. Innocent Spouse or Registered Domestic Partner Relief from Liability.**

A spouse or registered domestic partner claiming relief from liability for the cigarette and tobacco products tax, interest, penalties, and other amounts shall be relieved from such liability where all the requirements set forth in California Code of Regulations, title 18, section 4903 are met.

Note: Authority cited: Section 30451, Revenue and Taxation Code. Reference: Sections 30285 and 30361-30384, Revenue and Taxation Code; Sections 297, 297.5, and 308, Family Code.