

**SETTLEMENT REVIEW REQUEST FOR  
SALES AND USE TAX AND SPECIAL TAXES AND FEE CASES****SETTLEMENT REVIEW REQUEST**

BUSINESS NAME	ACCOUNT NUMBER(S)
TAXPAYER/FEEPAAYER	CASE NUMBER(S)

Generally, while you are pursuing an appeal before the California State Board of Equalization (BOE), you may request consideration of your case under the Settlement Program. Examples of appeals are a petition for redetermination, an administrative protest, or a claim for refund.

As long as your case remains under appeal, you may submit a Settlement Request. You should submit your request at least 15 days prior to your oral hearing before the Board Members. The Settlement Program considers all Settlement Requests and subsequent communications confidential, and does not share this information with other BOE departments, sections, or units.

I request that the tax or fee amount in question for the above account(s) established on \_\_\_\_\_  
(DATE OF NOTICE, BILLING OR REFUND CLAIM)

for the period(s) \_\_\_\_\_ through \_\_\_\_\_  
(MONTH/DAY/YEAR) (MONTH/DAY/YEAR)

- receive settlement consideration for the reason(s) previously set forth in my appeal  
 and/or for the reasons detailed below (optional):

I understand settlement is discretionary, that offers are subject to review, and only those considered reasonable by the BOE's Settlement Section staff will be forwarded to BOE management for approval.

SIGNATURE	DATE	TELEPHONE NUMBER
PRINTED NAME	TITLE/CAPACITY	EMAIL ADDRESS

**NOTE:**

The Settlement Program does not currently apply to disputes involving the jet fuel tax, motor vehicle fuel tax, fire prevention fee, or to insurance tax disputes. Also, with the exception of disputes pertaining to the Childhood Lead Poisoning Prevention Fee and the Occupational Lead Poisoning Prevention Fee, disputes involving Hazardous Substances Tax Law are administered by the Department of Toxic Substances Control.

You may email your proposal to [settlement@boe.ca.gov](mailto:settlement@boe.ca.gov), fax it to 1-916-323-3387, or mail it to:  
Assistant Chief Counsel, Settlement & Taxpayer Services Division MIC:87, California State Board of Equalization,  
PO Box 942879, Sacramento, CA 94279-0087.