

Article 3	Claims for Refund		
Section 2050	Persons Who May File a Claim for Refund	<p>Rev. & Tax. Code §§ 6901 and 6902 (Sales and Use Tax Law), 8101, 8101.1, 8101.6, 8101.7, 8102, 8126 and 8128 (Motor Vehicle Fuel Tax Law), 9151 and 9152 (Use Fuel Tax Law), 12977 and 12978 (Tax on Insurers Law), 30176, 30176.1, 30176.2, 30177, 30361 and 30362 (Cigarette and Tobacco Products Tax Law), 32401, 32402, and 32407 (Alcoholic Beverage Tax Law), 38601 and 38602 (Timber Yield Tax Law), 40111 and 40112 (Energy Resources Surcharge Law), 41100 and 41101 (Emergency Telephone Users Surcharge Law), 43451 and 43452 (Hazardous Substances Tax Law), 45651 and 45652 (Integrated Waste Management Fee Law), 46501 and 36502 (Oil Spill Response, Prevention, and Administration Fees Law), 50139 and 50140 (Underground Storage Tank Maintenance Fee Law), 55221 and 55222 (Fee Collection Procedures Law), 60501, 60502, 60507, 60521, and 60522 (Diesel Fuel Tax Law).</p>	<p>This section prescribes the persons who may file a claim for refund. It is derived from Publication 17, Appeals Procedures (pp. 2 & 8), and Publication 117, Claims for Refund (p. 1).</p>
Section 2051	Limitation Period	Rev. & Tax. Code §§ 6902,	This section prescribes the

		6902.3, and 6902.4 (Sales and Use Tax Law), 8128 and 8128.1 (Motor Vehicle Fuel Tax Law), 9152 and 9152.1 (Use Fuel Tax Law), 12978 (Tax on Insurers Law), 30178, 30178.1, 30362 and 30362.1 (Cigarette and Tobacco Products Tax Law), 32402, 32402.1, and 32407 (Alcoholic Beverage Tax Law), 38602 and 38602.5 (Timber Yield Tax Law), 40112 and 40112.1 (Energy Resources Surcharge Law), 41101 and 41101.1 (Emergency Telephone Users Surcharge Law), 43452 and 43452.1 (Hazardous Substances Tax Law), 45652 and 45652.1 (Integrated Waste Management Fee Law), 36502 and 36502.1 (Oil Spill Response, Prevention, and Administration Fees Law), 50140 and 50140.1 (Underground Storage Tank Maintenance Fee Law), 55222 and 55222.1 (Fee Collection Procedures Law), 60507, 60522, and 60522.1 (Diesel Fuel Tax Law).	period in which to file a claim for refund. It is derived from Publication 17, Appeals Procedures (p. 8), and Publication 117, Claims for Refund (p. 1).
Section 2052	Failure to File Timely Claim	Rev. & Tax. Code §§ 6905 (Sales and Use Tax Law), 8128 (Motor Vehicle Fuel Tax Law), 9152 (Use Fuel Tax Law), 12980 (Tax on Insurers Law), 30178, 30178.1,	This section explains the effect of failing to file a timely claim for refund. It is derived from Publication 17, Appeals Procedures (p. 8),

		<p>and 30364 (Cigarette and Tobacco Products Tax Law), 32403 (Alcoholic Beverage Tax Law), 38604 (Timber Yield Tax Law), 40114 (Energy Resources Surcharge Law), 41103 (Emergency Telephone Users Surcharge Law), 43453 (Hazardous Substances Tax Law), 45653 (Integrated Waste Management Fee Law), 46504 (Oil Spill Response, Prevention, and Administration Fees Law), 50141 (Underground Storage Tank Maintenance Fee Law), 55223 (Fee Collection Procedures Law), 60507 and 60522 (Diesel Fuel Tax Law).</p>	<p>and Publication 117, Claims for Refund (p. 1).</p>
Section 2053	Contents of Claim	<p>Rev. & Tax. Code §§ 6904 (Sales and Use Tax Law), 8129 (Motor Vehicle Fuel Tax Law), 9153 (Use Fuel Tax Law), 12979 (Tax on Insurers Law), 30176, 30176.1, 30176.2, 30177, 30363 (Cigarette and Tobacco Products Tax Law), 32402, 32402.1, and 32407 (Alcoholic Beverage Tax Law), 38603 (Timber Yield Tax Law), 40113 (Energy Resources Surcharge Law), 41102 (Emergency Telephone Users Surcharge Law), 43452 (Hazardous Substances Tax Law),</p>	<p>This section prescribes the contents of a claim for refund. It is derived from Cal. Code Regs., tit. 18, § 5022; and Publication 17, Appeals Procedures (p. 8), and Publication 117, Claims for Refund (pp. 1 & 2).</p>

		45652 (Integrated Waste Management Fee Law), 46503 (Oil Spill Response, Prevention, and Administration Fees Law), 50140 (Underground Storage Tank Maintenance Fee Law), 55222 (Fee Collection Procedures Law), 60501, 60502, 60505, 60505.5, and 60523 (Diesel Fuel Tax Law).	
Section 2054	Contents of Claims for Refund Under Diesel Fuel Tax Law	Rev. & Tax. Code §§), 60501, 60502, 60505, 60505.5, and 60523	This section incorporates current procedural rules specific to the contents of a claim for refund under the Diesel Fuel Tax Law. It is derived from Cal. Code Regs., tit. 18, §§ 1430-1435; and Publication 17, Appeals Procedures (p. 8).
Section 2055	Claims for Refund Regarding Lost, Unmarketable or Condemned Alcoholic Beverages	Rev. & Tax. Code § 32407	This section incorporates current procedural rules specific to claims for refund for lost, unmarketable or condemned alcoholic beverages. It is derived from Cal. Code of Regs., tit. 18, § 2553 (current substantive claim for refund regulation).
Section 2056	Contents of Claims for Refund Filed under the Cigarette and Tobacco Products Tax Law	Rev. & Tax. Code § 30176, 30176.1, 30176.2, 30177, and 30363	This section incorporates current procedural rules applicable to the contents of a claim for refund filed under the cigarette and Tobacco Products Tax Law. It is

			derived from Cal. Code Regs., tit. 18, §§ 4061-4065 (current substantive claim for refund regulations); and Publication 17, Appeals Procedures (p. 8)..
Section 2057	Address for Filing Claims for Refund	Rev. & Tax. Code §§ 6902 (Sales and Use Tax Law), 8128 (Motor Vehicle Fuel Tax Law), 9152 (Use Fuel Tax Law), 12978 (Tax on Insurers Law), 30178, 30178.1, and 30362 (Cigarette and Tobacco Products Tax Law), 32402, 32402.1, and 32407 (Alcoholic Beverage Tax Law), 38602 (Timber Yield Tax Law), 40112 (Energy Resources Surcharge Law), 41101 (Emergency Telephone Users Surcharge Law), 43452 (Hazardous Substances Tax Law), 45652 (Integrated Waste Management Fee Law), 46502 (Oil Spill Response, Prevention, and Administration Fees Law), 50140 (Underground Storage Tank Maintenance Fee Law), 55222 (Fee Collection Procedures Law), 60501, 60502, 60507, 60521, and 60522 (Diesel Fuel Tax Law).	This section provides the address for mailing claims for refund. It is derived from Publication 17, Appeals Procedures (p. 8); and Publication 117, Claims for Refund (p. 2).
Section 2058	Acknowledgment of Claim	Rev. & Tax. Code §§ 6901 and 6902 (Sales and Use Tax Law), 8126 and 8128 (Motor Vehicle	This section provides for the official acknowledgement of claims for refund. It is

		<p>Fuel Tax Law), 9151 and 9152 (Use Fuel Tax Law), 12977 and 12978 (Tax on Insurers Law), 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30361, and 30362 (Cigarette and Tobacco Products Tax Law), 32401, 32402, 32402.1, and 32407 (Alcoholic Beverage Tax Law), 38601 and 38602 (Timber Yield Tax Law), 40111 and 40112 (Energy Resources Surcharge Law), 41100 and 41101 (Emergency Telephone Users Surcharge Law), 43451 and 43452 (Hazardous Substances Tax Law), 45651 and 45652 (Integrated Waste Management Fee Law), 46501 and 46502 (Oil Spill Response, Prevention, and Administration Fees Law), 50139 and 50140 (Underground Storage Tank Maintenance Fee Law), 55221 and 55222 (Fee Collection Procedures Law),), 60501, 60502, 60507, 60521, and 60522 (Diesel Fuel Tax Law).</p>	<p>derived from Publication 17, Appeals Procedures (p. 9); and Publication 117, Claims for Refund (p. 2).</p>
Section 2059	Review Process and Request for Additional Information	<p>Rev. & Tax. Code §§ 6901, 6902, and 6906 (Sales and Use Tax Law), 8126 and 8128 (Motor Vehicle Fuel Tax Law), 9151 and 9152 (Use Fuel Tax Law), 12977, 12978, and 12981 (Tax on Insurers Law), 30176, 30176.1, 30176.2,</p>	<p>This section provides for initial review of a claim by the appropriate refund section. It is derived from Publication 17, Appeals Procedures (p. 9); and Publication 117, Claims for</p>

		30177, 30178, 30178.1, 30361, 30362, 30365 (Cigarette and Tobacco Products Tax Law), 32401, 32402, 32402.1, 32404, and 32407 (Alcoholic Beverage Tax Law), 38601, 38602 and 38605 (Timber Yield Tax Law), 40111, 40112, and 40115 (Energy Resources Surcharge Law), 41100, 41101, 41101.1, and 41104 (Emergency Telephone Users Surcharge Law), 43451, 43452, and 43454 (Hazardous Substances Tax Law), 45651, 45652, and 45654 (Integrated Waste Management Fee Law), 46501, 46502, and 46505 (Oil Spill Response, Prevention, and Administration Fees Law), 50139, 50140, and 50142 (Underground Storage Tank Maintenance Fee Law), 55221, 55222, and 55224 (Fee Collection Procedures Law), 60501, 60502, 60506, 60507, 60521, and 60522 (Diesel Fuel Tax Law).	Refund (p. 2).
Section 2060	Action on the Claim	Rev. & Tax. Code §§ 6901, 6902, and 6906 (Sales and Use Tax Law), 8126 and 8128 (Motor Vehicle Fuel Tax Law), 9151 and 9152 (Use Fuel Tax Law), 12977, 12978, and 12981 (Tax on Insurers Law), 30176, 30176.1, 30176.2,	This section provides for an initial determination by the appropriate refund section and the ability to request an appeals conference and oral hearing. It is derived from Cal. Code Regs., tit. 18, §

		30177, 30178, 30178.1, 30361, 30362, 30365 (Cigarette and Tobacco Products Tax Law), 32401, 32402, 32402.1, 32404, and 32407 (Alcoholic Beverage Tax Law), 38601, 38602, and 38605 (Timber Yield Tax Law), 40111, 40112, and 40115 (Energy Resources Surcharge Law), 41100, 41101, 41101.1, and 41104 (Emergency Telephone Users Surcharge Law), 43451, 43452, and 43454 (Hazardous Substances Tax Law), 45651, 45652, and 45654 (Integrated Waste Management Fee Law), 46501, 46502, and 46505 (Oil Spill Response, Prevention, and Administration Fees Law), 50139, 50140, and 50142 (Underground Storage Tank Maintenance Fee Law), 55221, 55222, and 55224 (Fee Collection Procedures Law), 60501, 60502, 60507, 60521, and 60522 (Diesel Fuel Tax Law).	5023; and Publication 17, Appeals Procedures (p. 9) and Publication 117, Claims for Refund (p. 2).
Section 2061	Discretion to Grant or Deny Conferences and Hearings	Rev. & Tax. Code §§ 6901, 6902, and 6906 (Sales and Use Tax Law), 8126 and 8128 (Motor Vehicle Fuel Tax Law), 9151 and 9152 (Use Fuel Tax Law), 12977, 12978, and 12981 (Tax on Insurers Law), 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30361,	This section explains the Board discretion to grant or deny appeals conferences or and oral hearings. This section is derived from Cal. Code Regs., tit. 18, §§ 5022 & 5023, subd. (a); and Publication 17, Appeals

		30362, 30365 (Cigarette and Tobacco Products Tax Law), 32401, 32402, 32402.1, 32404, and 32407 (Alcoholic Beverage Tax Law), 38601, 38602, and 38605 (Timber Yield Tax Law), 40111, 40112, and 40115 (Energy Resources Surcharge Law), 41100, 41101, 41101.1, and 41104 (Emergency Telephone Users Surcharge Law), 43451, 43452, and 43454 (Hazardous Substances Tax Law), 45651, 45652, and 45654 (Integrated Waste Management Fee Law), 46501, 46502, and 46505 (Oil Spill Response, Prevention, and Administration Fees Law), 50139, 50140, and 50142 (Underground Storage Tank Maintenance Fee Law), 55221, 55222, and 55224 (Fee Collection Procedures Law), 60501, 60502, 60507, 60521, and 60522 (Diesel Fuel Tax Law).	Procedures (pp. 8 & 9).
Section 2062	Refunds Over \$50,000	Rev. & Tax. Code §§ 6901 (Sales and Use Tax Law), 8126 (Motor Vehicle Fuel Tax Law), 9151 (Use Fuel Tax Law), 12977 (Tax on Insurers Law), 30361 (Cigarette and Tobacco Products Tax Law), 32401 (Alcoholic Beverage Tax Law), 38601 (Timber Yield Tax Law), 40111 (Energy Resources	This section explains procedures specific to refunds in excess of \$50,000. It is derived from Publication 17, Appeals Procedures (p. 9) and Publication 117, Claims for Refund (p. 2).

		<p>Surcharge Law), 41100 (Emergency Telephone Users Surcharge Law), 43451 (Hazardous Substances Tax Law), 45651 (Integrated Waste Management Fee Law), 46501 (Oil Spill Response, Prevention, and Administration Fees Law), 50139 (Underground Storage Tank Maintenance Fee Law), 55221 (Fee Collection Procedures Law), 60521 (Diesel Fuel Tax Law).</p>	
Section 2063	Credits and Offsets	<p>Rev. & Tax. Code §§ 6483, 6512, and 6901 (Sales and Use Tax Law), 8126 (Motor Vehicle Fuel Tax Law), 8778, 8802, and 9151 (Use Fuel Tax Law), 12426 and 12977 (Tax on Insurers Law), 30176, 30176.1, 30176.2, 30177, 30203, 30222, and 30361 (Cigarette and Tobacco Products Tax Law), (Alcoholic Beverage Tax Law), 38413, 38422 and 38601 (Timber Yield Tax Law), 40073, 40082, and 40111 (Energy Resources Surcharge Law), 41072, 41081, and 41100 (Emergency Telephone Users Surcharge Law), 43201 and 43451 (Hazardous Substances Tax Law), 45201 and 45651 (Integrated Waste Management Fee Law), 46201, 46252, and 46501 (Oil Spill</p>	<p>This section provides notice of the Boards ability to credit and offset refunds against other liabilities. It is derived from Publication 17, Appeals Procedures (p. 9) and Publication 117, Claims for Refund (p. 2).</p>

		Response, Prevention, and Administration Fees Law), 50113 and 50139 (Underground Storage Tank Maintenance Fee Law), 55001 and 55221 (Fee Collection Procedures Law), 60521 (Diesel Fuel Tax Law).	
Article 4A	Requests for Innocent Spouse Relief Under the Sales and Use Tax Law		
Section 2070	Requests for Innocent Spouse Relief	Rev. & Tax. Code § 6456	This section provides the procedures for requesting innocent spouse relief. It incorporates procedural rules currently contained in Cal. Code of Regs., tit. 18, § 1705.1; and other procedures currently contained in Publication 57 (pp. 2 & 6).
Section 2071	Reviewing Requests for Innocent Spouse Relief	Rev. & Tax. Code § 6456	This section explains the process for reviewing request for innocent spouse relief. It incorporates procedural rules currently contained in Cal. Code Regs., tit. 18, § 1705.1; and other procedures currently contained in Publication 57 (pp. 2 & 3).
Section 2072	Request for Reconsideration by the Board	Rev. & Tax. Code § 6456	Incorporates procedural rules currently contained in Cal. Code Regs., tit. 18, §§

			1705.1 & 5023; and other procedures currently contained in Publication 57 (p. 4).
Article 4B	Successor's Requests for Relief of Penalty Under the Sales and Use Tax Law		
Section 2075	Successor's Request for Relief	Rev. & Tax. Code § 6814; California Code of Regulations, title 18, § 1702	This section provides for the relief of penalties included in a successor's notice of successor liability. It is derived from Cal. Code Regs., tit. 18, § 1702.
Article 4C	Other Requests for Relief of Penalties and Interest		
Section 2080	No Independent Right to Oral Hearing	Rev. & Tax. Code §§ 6074, 6592, 6593, 6593.5, and 6596 (Sales and Use Tax Law), 7657, 7657.1, 7658, and 7658.1 (Motor Vehicle Fuel Tax Law), 8877, 8878, 8878.1, and 8879 (Use Fuel Tax Law), 12636 and 12637 (Tax on Insurers Law), 30282, 30283, 30283.5, and 30284 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, and 32257 (Alcoholic Beverage Tax Law), 38452, 38453, 38454, and 38455 (Timber Yield Tax Law), 40102,	This section explains the Board's discretion to grant or deny appeals conferences and oral hearings. It is derived from Cal. Code Regs., tit. 18, § 5022.

		<p>40103, 40103.5, and 40104 (Energy Resources Surcharge Law), 41096, 41097, 41097.5, and 41098 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, and 43159 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, and 45157 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5, and 46158 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, and 50112.5 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, and 55046.5 (Fee Collection Procedures Law), 60209, 60210, 60211, and 60212 (Diesel Fuel Tax Law)</p>	
Section 2081	Request for Relief for Reasonable Cause	<p>Rev. & Tax. Code §§ 6074 and 6592 (Sales and Use Tax Law), 7657 (Motor Vehicle Fuel Tax Law), 8877 (Use Fuel Tax Law), 12636 (Tax on Insurers Law), 30282 (Cigarette and Tobacco Products Tax Law), 32255 (Alcoholic Beverage Tax Law), 38452 (Timber Yield Tax Law), 40102 (Energy Resources Surcharge Law), 41096 (Emergency Telephone Users Surcharge Law), 43157</p>	<p>This section explains how to file a request for relief for reasonable cause. It is derived from Publication 75, Interest and Penalty Payments (p. 7).</p>

		(Hazardous Substances Tax Law), 45155 (Integrated Waste Management Fee Law), 46156 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2 (Underground Storage Tank Maintenance Fee Law), 55044 (Fee Collection Procedures Law), 60209 (Diesel Fuel Tax Law)	
Section 2082	Request for Relief Due to Unreasonable Error or Delay	Rev. & Tax. Code §§ 6593.5 (Sales and Use Tax Law), 7658.1 (Motor Vehicle Fuel Tax Law), 8878.5 (Use Fuel Tax Law), 30283.5 (Cigarette and Tobacco Products Tax Law), 32256.5 (Alcoholic Beverage Tax Law), 38455 (Timber Yield Tax Law), 40103.5 (Energy Resources Surcharge Law), 41097.5 (Emergency Telephone Users Surcharge Law), 43158.5 (Hazardous Substances Tax Law), 45156.5 (Integrated Waste Management Fee Law), 46157.5 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.4 (Underground Storage Tank Maintenance Fee Law), 55046 (Fee Collection Procedures Law), 60212 (Diesel Fuel Tax Law)	This section explains how to file a request for relief due to unreasonable error or delay by a Board or DMV employee. It is derived from Publication 75, Interest and Penalty Payments (p. 8).
Section 2083	Request for Relief Due to	Rev. & Tax. Code §§ 6596 (Sales	This section explains how to

	Reasonable Reliance on Written Advice	and Use Tax Law), 7657.1 (Motor Vehicle Fuel Tax Law), 8879 (Use Fuel Tax Law), 30284 (Cigarette and Tobacco Products Tax Law), 32257 (Alcoholic Beverage Tax Law), 38454 (Timber Yield Tax Law), 40104 (Energy Resources Surcharge Law), 41098 (Emergency Telephone Users Surcharge Law), 43159 (Hazardous Substances Tax Law), 45157 (Integrated Waste Management Fee Law), 46158 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.5 (Underground Storage Tank Maintenance Fee Law), 55045 (Fee Collection Procedures Law), 60210 (Diesel Fuel Tax Law)	file a request for relief due to reasonable reliance on written advice from the Board. It is derived from Cal. Code Regs., tit. 18, § 1705; and Publication 75, Interest and Penalty Payments (p. 6).
Section 2084	Request for Relief Due to Disaster	Rev. & Tax. Code §§ 6593 (Sales and Use Tax Law), 7658 (Motor Vehicle Fuel Tax Law), 8878 (Use Fuel Tax Law), 12637 (Tax on Insurers Law), 30283 (Cigarette and Tobacco Products Tax Law), 32256 (Alcoholic Beverage Tax Law), 38453 (Timber Yield Tax Law), 40103 (Energy Resources Surcharge Law), 41097 (Emergency Telephone Users Surcharge Law), 43158 (Hazardous Substances Tax Law),	This section explains how to file a request for relief due to a disaster. It is derived from Publication 75, Interest and Penalty Payments (p. 7).

		45156 (Integrated Waste Management Fee Law), 46157 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.3 (Underground Storage Tank Maintenance Fee Law), 55046.5 (Fee Collection Procedures Law), 60211 (Diesel Fuel Tax Law)	
Section 2085	Address for Filing Requests for Relief	Rev. & Tax. Code §§ 6074, 6592, 6593, 6953.5, and 6596 (Sales and Use Tax Law), 7657, 7657.1, 7658, and 7658.1 (Motor Vehicle Fuel Tax Law), 8877, 8878, 8878.1, and 8879 (Use Fuel Tax Law), 12636 and 12637 (Tax on Insurers Law), 30282, 30283, 30283.5, and 30284 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, and 32257 (Alcoholic Beverage Tax Law), 38452, 38453, 38454, and 38455 (Timber Yield Tax Law), 40102, 40103, 40103.5, and 40104 (Energy Resources Surcharge Law), 41096, 41097, 41097.5, and 41098 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, and 43159 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, and 45157 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5,	This is a new section providing the address for mailing requests for relief.

		and 46158 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, and 50112.5 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, and 55046.5 (Fee Collection Procedures Law), 60209, 60210, 60211, and 60212 (Diesel Fuel Tax Law)	
Section 2086	Assignment of Requests for Relief	Rev. & Tax. Code §§ 6074, 6592, 6593, 6953.5, and 6596 (Sales and Use Tax Law), 7657, 7657.1, 7658, and 7658.1 (Motor Vehicle Fuel Tax Law), 8877, 8878, 8878.1, and 8879 (Use Fuel Tax Law), 12636 and 12637 (Tax on Insurers Law), 30282, 30283, 30283.5, and 30284 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, and 32257 (Alcoholic Beverage Tax Law), 38452, 38453, 38454, and 38455 (Timber Yield Tax Law), 40102, 40103, 40103.5, and 40104 (Energy Resources Surcharge Law), 41096, 41097, 41097.5, and 41098 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, and 43159 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, and 45157 (Integrated Waste Management	This is a new section identifying the Board staff assigned to review a request for relief. This section incorporates current internal policies and procedures.

		<p>Fee Law), 46156, 46157, 46157.5, and 46158 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, and 50112.5 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, and 55046.5 (Fee Collection Procedures Law), 60209, 60210, 60211, and 60212 (Diesel Fuel Tax Law)</p>	
Section 2087	Reviewing Requests for Relief	<p>Rev. & Tax. Code §§ 6074, 6592, 6593, 6953.5, and 6596 (Sales and Use Tax Law), 7657, 7657.1, 7658, and 7658.1 (Motor Vehicle Fuel Tax Law), 8877, 8878, 8878.1, and 8879 (Use Fuel Tax Law), 12636 and 12637 (Tax on Insurers Law), 30282, 30283, 30283.5, and 30284 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, and 32257 (Alcoholic Beverage Tax Law), 38452, 38453, 38454, and 38455 (Timber Yield Tax Law), 40102, 40103, 40103.5, and 40104 (Energy Resources Surcharge Law), 41096, 41097, 41097.5, and 41098 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, and 43159 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, and 45157</p>	<p>This is a new section explaining how requests for relief are reviewed. It is derived from current internal policies and procedures.</p>

		(Integrated Waste Management Fee Law), 46156, 46157, 46157.5, and 46158 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, and 50112.5 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, and 55046.5 (Fee Collection Procedures Law), 60209, 60210, 60211, and 60212 (Diesel Fuel Tax Law)	
Article 5	Claims (Inquiry) of Incorrect or Non-Distribution of Local Tax		
Section 2090	Reviewing Claims for Reallocation of Local Taxes	Rev. & Tax. Code §§ 7209 and 7223	This section merely incorporates the procedures contained in Cal. Code Regs., tit. 18, § 1707 by reference.
Article 6	Appeals Conferences		
Section 2100	Referral to Appeals Division for Appeals Conference	Rev. & Tax. Code §§ 6074, 6456, 6538, 6562, 6592, 6593, 6593.5, 6596, 6814, 6981, 6901, 6902, 6906 (Sales and Use Tax Law), 7657, 7657.1, 7658, 7658.1, 7700, 7700.5 7711, 8126, 8128, 8191 (Motor Vehicle Fuel Tax Law), 8828, 8828.5, 8852, 8877, 8878,	This section provides for administrative review by the Appeals Division. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 4).

		8878.1, 8879, 9151, 9152, 9196 (Use Fuel Tax Law), 12429, 12636, 12637, 12951, 12977, 12978, 12981 (Tax on Insurers Law), 30175, 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30243, 30243.5, 30262, 30282, 30283, 30283.5, 30284, 30361, 30362, 30365, 30421 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407, 32440 (Alcoholic Beverage Tax Law), 38433, 38435, 38443, 38452, 38453, 38454, 38455, 38601, 38602, 38605, 38631 (Timber Yield Tax Law), 40093, 40102, 40103, 40103.5, 40104, 40111, 40112, 40115, 40121 (Energy Resources Surcharge Law), 41087, 41096, 41097, 41097.5, 41098, 41100, 41101, 41104, 41107 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, 43159, 43303, 43351, 43352, 43451, 43452, 43454, 43491 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, 45157, 45303, 45352, 45353, 45651, 45652, 45654, 45801 (Integrated Waste Management Fee Law), 46156,	
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Section 2101	Notice of Appeals Conference	See sources for Section 2100	This section explains how appeals conferences are scheduled. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 4).
Section 2102	Rescheduling or Postponing Appeals Conferences	See sources for Section 2100	This section explains when taxpayers may request that an appeals conference be rescheduled or postponed. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 4).

Section 2103	Expediting An Appeals Conference	See sources for Section 2100	This section explains how tax and fee payers may expedite the holding of tgehir appeals conferences. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 4).
Section 2104	Conducting the Appeals Conference	See sources for Section 2100; and Rev. & Tax. Code, § 7081.	This section explains how appeals conferences are conducted and identifies the participants. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 4).
Section 2105	Issuing Decision and Recommendation	See sources for Section 2100	This section prescribes the contents of a decision and recommendation. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 5).
Section 2106	Conference Holder Recommendations	See sources for Section 2100	This section explains the recommendations that may be included in a decision and recommendation and provides the administrative review of decisions and recommendations. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 5). However,

			it does not provide the department with the authority to request reconsideration of a decision and recommendation once it is issued by the Appeals Division or allow the department to request an oral hearing before the Board.
Section 2107	Post Appeals Conference Notices	See sources for Section 2100	This section identifies the notices that may be issued once the Appeals Division completes its role in the administrative review process. It is derived from Cal. Code Regs., tit. 18, § 5023; and Publication 17, Appeals Procedures (p. 5).