



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Fourth District, Orange County

BETTY T YEE
State Controller

DAVID J GAU
Executive Director

October 25, 2016

VIA INTERNET

Dear Interested Party:

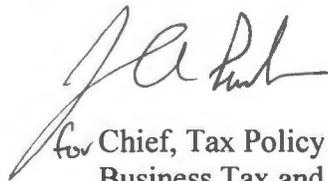
The Audit Manual (AM) and Compliance Policy and Procedures Manual (CPPM) are guides for the Board of Equalization (BOE) staff in administering tax and fee programs. They are available to the public and can be accessed from the BOE web page at <http://www.boe.ca.gov/sutax/staxmanuals.htm>.

The Business Tax and Fee Department is proposing to revise AM Chapter 1 and CPPM Chapters 2, 5, 6, 7, and 8 to remove references to Centralized Collection Section, Compliance Program Analysis Section, and Audit Program Analysis Section, and replace them with the sections now performing those functions. Please note that this revision material only contains the relevant text or paragraph of the section that is being changed and may not include the entire section.

The revision material is provided on the following pages for the convenience of interested parties who may wish to submit comments or suggestions. Please feel free to publish this information on your website or otherwise distribute it to your association/members.

If you have any comments or suggestions related to the proposed AM and CPPM revisions, you may contact the BOE at CPPM.RevisionSuggestions@boe.ca.gov. Your comments or suggestions must be received by BOE no later than **December 27, 2016**, in order to be considered by staff. Thank you for your consideration.

Sincerely,



for Chief, Tax Policy Division
Business Tax and Fee Department

Internal Revenue Service (IRS)

(Cont.2) 0115.02

Processing FTI

The ~~Compliance Program Analysis Section (CPAS)~~ Compliance and Technology Section (CTS) is responsible for maintaining the *SUTD-FTI Custodian mailbox* and IRS Tracking Database, as well as processing FTI requests. The procedures for processing FTI requests are as follows:

Internal Revenue Service (IRS)

(Cont.3) 0115.02

Receiving FTI

Upon receipt of the FTI materials in a double sealed envelope marked “Confidential” from ~~CPAS~~ CTS, the Requestor must confirm receipt via email to the *SUTD-FTI Custodian’s mailbox*. The date of the email is entered into the database in the “District Acknowledgement” section.

Internal Revenue Service (IRS)

(Cont.4) 0115.02

Destroying FTI

When hard copy documents, including transcribed notes, levy letters and *Memorandum of Garnishee*, that are provided to BOE are no longer needed, they must be forwarded to the supervisor of the ~~CPAS-CTS~~ (MIC 0240) in a double sealed envelope marked “Confidential” for destruction. In addition, an email must be sent to the *SUTD-FTI Custodian’s mailbox* confirming the FTI materials are being returned for destruction. The date of the email is entered into the database in the “District Return Notification” section. When ~~CPAS-CTS~~ receives the FTI materials and BOE forms, they date stamp the envelope and enter the date returned in the database “Received from District” section.

The FTI materials will be destroyed with the approved shredder located in ~~CPAS~~ CTS.

FTI ACTIONS AND DATABASE ACTIVITY TABLE EXHIBIT 4

Action	Database Requirement
*****	*****
The Requestor notifies CPAS <u>CTS</u> via email that the FTI materials and BOE forms are being returned for destruction.	Enter the date of the email in the “District Return Notification” section.

IN-STATE VOLUNTARY DISCLOSURE PROGRAM

(Cont.1) 203.220

Account and Application Review

~~SUTD~~ The Field Operations Department conducts several ongoing programs designed to increase sales and use tax compliance, such as the Statewide Compliance and Outreach Program (SCOP). As such, verification that applicants have not been previously contacted by the BOE for failure to report use tax is necessary. The contact information for these programs is maintained in separate databases which are not accessible by district staff. Therefore, as part of the applicant verification process, staff must provide the name, address and any other contact information regarding the applicant to the ~~Audit Program Analysis Section (APAS)~~ Audit and Information Section (AIS) via email at voluntary.disclosure@boe.ca.gov. ~~APAS-AIS~~ staff will notify district staff of the outcome of the database search via email. ~~APAS-AIS~~ staff will also assist with any questions regarding whether the applicant meets all of the conditions for participation in the program.

IN-STATE VOLUNTARY DISCLOSURE PROGRAM

(Cont.2) 203.220

Procedure When Applicant Does Not Qualify

If the applicant does not qualify for the program for any reason other than the database search by ~~APAS AIS~~, district office staff must forward the application and any information regarding the applicant's disqualification to the Supervisor of ~~APAS AIS~~ for review. The ~~APAS-AIS~~ supervisor or designee will review the information and then notify the district office as to whether the applicant should be denied participation in the program.

CHARITABLE ORGANIZATIONS

(Cont.) 255.050

Any organization requesting a sales or use tax exemption should do so by letter as outlined in Publication 18. Exemption requests should be sent to the ~~Compliance Program Analysis Section (CPAS)~~ Compliance Policy Unit (CPU).

**TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS DISTRIBUTING
NEW CHILDREN'S CLOTHING WITHOUT CHARGE**

255.051

The BOE is responsible for providing a means of identification to exempt nonprofit organizations. For this purpose, a tax exemption letter signed by the supervisor of ~~CPAS-CPU~~ will be sent to qualifying organizations. This tax exemption letter, when presented at the time of purchase, will permit purchases to be made without payment of sales or use tax.

Procedure for Obtaining a Tax Exemption Letter

Any nonprofit organization requesting an exemption should do so in letter form. District offices receiving exemption requests should forward them to the ~~CPAS-CPU~~.

CPPM Chapter 2

| ~~CPAS~~-[CPU](#) will determine the eligibility of each applicant, and an exemption letter will be sent to those who qualify. The exemption letter is valid until revoked.

| ~~CPAS~~-[CPU](#) is responsible for ensuring that each exempt nonprofit organization continues to meet the exemption criteria. BOE records of organizations issued tax exemption letters will be reviewed each year to determine if the exemption should be revoked.

TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS DISTRIBUTING NEW CHILDREN'S CLOTHING WITHOUT CHARGE (Cont.) 255.051

Information regarding any tax exemption issued may be obtained by a telephone call or letter to ~~CPAS~~-[CPU](#).

STAFF PROCESSING OF RELIEF OF INTEREST REQUESTS FOR UNREASONABLE ERROR OR DELAY

535.075

<p>Office: CENTCOLL (ICAT Accounts) Workgroup: IH</p>
<p>Office: District Office (e.g., AA, GH, FH) Workgroup: DOADMIN</p>
<p>Office: CENTCOLL Workgroup: IH</p>
<p>Office: CENTCOLL (Customs Accounts) Workgroup: UH Role: TEAM SUPV</p>
<p>Office: RAS Workgroup: RAS Role: BTRxx (where xx = terminal digit)</p>

SUTDBTFD Staff Processing Interest Relief Requests of \$5,000 or Less

The SUTDBTFD Deputy Director delegated authority to grant or deny requests of \$5,000 or less to the following designees:

- District Administrators,
- Administrator, Return Analysis and Allocation Section,
- ~~Administrator, Centralized Collection Section,~~
- Administrator, Use Tax Administration Section,
- Supervisor, Consumer Use Tax Section, or
- Supervisor, Audit and Information Section.

ANNUAL REVIEW OF ACCOUNTS REPORTING NO SALES**645.130**

The list will be prepared for ~~Data Processing~~[Technology Services Department](#) input by circling the account number of the accounts which are *not* to be closed out (see sample below):

The district office will continue to evaluate the Requests for Retention of Seller's Permit and to mark the list accordingly until a designated day in May. At that time, the list will be sent to ~~Compliance Program Analysis Section (CPAS)~~[Compliance Policy Unit \(CPU\)](#). ~~Data Processing~~[Technology Services Department](#) will then print a BOE-1293-A, *Notice of Cancellation of Seller's Permit*, which will be sent to the accounts which the district indicates are to be closed out.

If an account has been closed out, but appears on the list of accounts reporting no tax, the account number of the closed out account should also be circled. This will ensure that accounts that are already closed out do not receive a BOE-1293-A.

In addition to the BOE-1293-A, the districts will receive a list of accounts which have been closed out. This list will indicate whether or not the account has a security deposit. The type and amount of security will not be shown.

Some taxpayers may send in their request for retention after the deadline. For a few days after returning the list to Headquarters, you may call ~~CPAS~~[CPU](#) to give them the number of an account that is not to be closed out. The number on your list will be circled to stop the closeout.

INTRAAGENCY COOPERATION**650.022**

When a request for a tax clearance is received [for a Sales and Use Tax account](#), ~~SUTD~~ staff must ~~notify Property and Special Taxes Department (PSTD) regarding the pending escrow via email to PSTD—the~~ [Collection Section Supervisors for Special Taxes and Fees accounts](#). ~~PSTD-Special Taxes and Fees~~ collectors may issue a levy to the escrow company for amounts due on ~~s~~[Special](#) ~~t~~[Taxes and Fees](#) accounts in accordance with existing levy procedures (see CPPM section 753.200).

GENERAL

706.010

Semiannually, the Board of Equalization (BOE) mails a Statement of Account to Consumer Use Tax accounts, most Special Taxes and Fees program accounts and all Sales and Use tax accounts (active and closed-out) that owe a “final” liability. The United States Postal Service will return incorrectly addressed statements to BOE headquarters who, in turn, will forward them to the responsible district office, ~~Centralized Collection Section (CCS)~~ [Use Tax Administration Section \(UTAS\)](#) or Special Taxes division to investigate for a current valid address.

DISTRICT RESPONSIBILITY AND PROCEDURES

706.020

The district offices, ~~CCS~~[UTAS](#), and the Special Taxes divisions are responsible for making online changes to clients/accounts when valid addresses are located. When making an online address change, comments should be made on the client TIN (CTS CM) or TAR AM (account).

STANDARD RULES FOR APPLYING A PAYMENT

707.020

The standard rules for the application of a remittance or payment should be made as follows:

- 21. As directed by the district office or ~~CCS~~[UTAS](#).

SECRETARY OF STATE INFORMATION

720.025

Requests for hard copies of a Statement of Officers or Articles of Incorporation are sent to the ~~Centralized Collection Section (CCS)~~, [Use Tax Administration Section \(UTAS\)](#) on Form BOE-877, *Request for Corporate/Limited Partnership Information*, which is then forwarded to the Secretary of State’s Office.

FINANCING INFORMATION — UNIFORM COMMERCIAL CODE

(Cont.) 720.027

Requesting Information or Copies

When compliance personnel need to determine whether a taxpayer has loans or encumbrances on personal property and the information on the Secretary of State’s website does not provide sufficient information, a BOE-426-U, *Request for Information or Copies*, may be completed and sent to ~~the CCS~~ [UTAS](#) to request the information from the Secretary of State’s office.

~~CCS~~ [UTAS](#) will forward the information response or copies of statements to the requesting office as soon as they are received from the filing officer at the Secretary of State’s office. If no record is available, the request form will be so noted and a copy will be returned to the requester. Requests for certified copies (formerly called “Gold Seal” copies) to be used as evidence, or for hand-carried requests, are also made directly to ~~the CCS~~ [UTAS](#) using Form BOE-426-U.

ACCESSING INFORMATION FROM EXTERNAL AGENCY DATABASES

720.030

The district offices, ~~CCS~~[UTAS](#), and specified headquarters units designate a person (or persons) from their own staff who is authorized to access the external agencies’

CPPM Chapter 7

databases via the EAT system. Only designated Resource Persons may access the external agency databases. They are normally given rights to access a specific agency database. Staff in the district offices, [CCSUTAS](#), and certain headquarters units may access external agency information through the EAT system only by requesting the information through the appropriate Resource Person(s) in their office, section or unit.

PROCEDURE FOR OBTAINING AND SAFEGUARDING INFORMATION FROM THE INTERNAL REVENUE SERVICE (IRS) (Cont.2) 720.031

Processing FTI

The ~~Compliance Program Analysis Section (CPAS)~~ [Compliance and Technology Section \(CTS\)](#) is responsible for maintaining the SUTD-FTI Custodian mailbox and IRS Tracking Database, as well as processing FTI requests. The procedures for processing FTI requests are as follows:

PROCEDURE FOR OBTAINING AND SAFEGUARDING INFORMATION FROM THE INTERNAL REVENUE SERVICE (IRS) (Cont.3) 720.031

Receiving FTI

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PROCEDURE FOR OBTAINING AND SAFEGUARDING INFORMATION FROM THE INTERNAL REVENUE SERVICE (IRS) (Cont.4) 720.031

Destroying FTI

When hard copy documents, including transcribed notes, levy letters and *Memorandum of Garnishee*, that are provided to BOE are no longer needed, they must be forwarded to the supervisor of ~~CPAS-CTS~~ [\(MIC 0240\)](#) in a double sealed envelope marked "Confidential" for destruction. In addition, an email must be sent to the SUTD-FTI Custodian's mailbox confirming the FTI materials are being returned for destruction. The date of the email is entered into the database in the "District Return Notification" section. When ~~CPAS-CTS~~ receives the FTI materials and BOE forms, they date stamp the envelope and enter the date returned in the database "Received from District" section.

The FTI materials will be destroyed with the approved shredder located in [CPAS.CTS](#).

**Forms and Schedules Available for TDS
Transcript by Entity Type Exhibit 2**

Action	Database Requirement
*****	*****
The Requestor notifies CPAS <u>CPU</u> via email that the FTI materials and BOE forms are being returned for destruction.	Enter the date of the email in the “District Return Notification” section.

DEPARTMENT OF MOTOR VEHICLES – PICTURES/PHOTOGRAPHS 720.032

A requestor code (hereafter “photograph code”) for requesting photographs was granted to BOE by DMV. DMV issued a separate photograph code to each district office for use by the respective district, branch, and satellite office. Knowledge of the photograph code is limited to compliance supervisors in the ~~SUTD’s~~ Field Operations Division—Department (except the Out-of-State District Office ~~and CCS~~), and supervisors in Special Taxes and Fees (STF) divisions. The photograph code is not to be shared with other BOE staff.

NOTIFICATION TO ATTORNEY GENERAL 722.070

The Office of the Attorney General of the State of California is the legal counsel for the BOE and represents the BOE as its attorney in most cases before a court. The ~~Special Procedures Section (SPS)~~ Special Operations Branch (SOB) may refer certain types of collection matters to the Attorney General’s Office for action when requested to do so by the district offices or the ~~Centralized Collection Section (CCS)~~ Use Tax Administration Section (UTAS). These matters include filing a notice of lien on cause of action, objection to a third party claim or a claim of exemption, filing a suit for tax for collection against a surety or guarantor, spousal earnings withholding orders for taxes, out-of-state collection accounts, foreclosure on BOE lien, and seizures and sales of property.

To maintain a good working relationship between attorney and client, the Attorney General’s Office must be notified whenever there is a change in the status of an account that the BOE has referred to it. For example, a payment received from a delinquent taxpayer in a district office must be reported to ~~SPS-SOB~~ so that the Attorney General’s Office may be notified. The district offices and ~~CCS~~ UTAS will maintain controls to ensure that ~~SPS-SOB~~ is notified of any status changes in all accounts that have been referred to the Attorney General’s Office.

EVALUATION OF COLLECTION PROGRAM

722.090

The Chief of the Tax Policy Division has overall responsibility for evaluating the effectiveness of the statewide collection program and determining whether the cumulative collection efforts of the district offices and ~~CCS~~-UTAS meet the projected work goals set by the ~~Sales and Use Tax~~-Business Tax and Fee Department.

GENERAL — ~~SUTD~~Field Operations Department

731.010

The collection of delinquent sales and use taxes from persons who incurred liabilities in this state but who have since relocated outside California is the responsibility of each district office ~~and/or the Centralized Collection Section (CCS)~~. Staff will attempt to locate missing tax debtors or assets by using correspondence, telephone calls, and requesting out-of-state DMV reports, IRS returns, credit reports, county assessor checks or information from any other out-of-state agency or source of information that may be of assistance. Out-of-state collection cases other than sales and use tax are the responsibility of the program area that administers the tax or fee.

REFERRAL OF CASE TO OUT-OF-STATE DISTRICT OFFICE

731.020

Before referring a case to the Out-of-State District office, the in-state district or ~~CCS~~UTAS must consider:

OUT-OF-STATE DISTRICT OFFICE ACTION

731.023

The Out-of-State District will return the assignment to the referring district office (with the results of the investigation) or ~~CCS~~-UTAS when:

OUT-OF-STATE DISTRICT OFFICE ACTION

(Cont.) 731.023

The auditor's report will describe the actions taken on the account and any information that may be helpful in determining whether a referral to the Attorney General or initiating a write off is warranted. The referring district or ~~CCS~~UTAS is responsible for writing off the liability or requesting referral of the case to the Attorney General if personal contact by an Out-of-State District office auditor is not practical, or if personal contact by the auditor does not result in payment or yield information on the taxpayer's assets.

OUT-OF-STATE DISTRICT — COLLECTION RESPONSIBILITY

731.040

~~Other than collections, the~~The Out-of-State District office is responsible for performing all of the compliance functions for retailers whose records are located out of state but who maintain a place of business in this state. ~~The Centralized Collection Section (CCS) is responsible for the collection function for out-of-state accounts.~~

However, the Out-of-State District office compliance staff does not perform field calls. Therefore, if an out-of-state account has a business location in California, the responsible in-state district office may be called upon for assistance in performing a field investigation.

~~If an Out of State branch office reports that a taxpayer may have assets in California, such as accounts receivable or property (real or personal), the Out of State District office will send a copy of the report to CCS. CCS will proceed with collection action against these assets in the same manner as any other account.~~

DEMANDS ON SURETIES — CORPORATE ACCOUNTS 735.035

The district ~~or CCS~~ recommendation can be initiated as soon as collection from the taxpayer appears doubtful. However, Civil Code section 2845 states:

IDENTIFICATION OF BANKRUPTCY STATUS 740.030

For sales and use tax accounts, the district offices, headquarters sections, ~~CCS~~UTAS, and SOB collectively are responsible for designating bankruptcy legal status for accounts in the online system. Also, the ~~Property and~~ Special Taxes and Fees Department (PSTD) collection staff and SOB are collectively responsible for designating bankruptcy status for ~~PSTD~~Special Taxes and Fees accounts in the system. ~~SUTD and PSTD~~Collection staff should enter the bankruptcy information into the legal subsystem when:

When a notice regarding commencement of a bankruptcy case is sent directly to the headquarters office of the BOE, SOB will enter the bankruptcy information into the legal subsystem. SOB does not forward the bankruptcy notice to the districts, ~~CCS~~UTAS, or Special Taxes and Fees divisions, ~~within PSTD~~.

All other bankruptcy related notices received by ~~SUTD~~ district offices, ~~CCS~~UTAS, or Special Taxes and Fees divisions ~~within PSTD~~ should be sent to SOB (MIC 55). See CPPM 740.230 regarding procedures for inputting information into the legal subsystem.

EARNINGS WITHHOLDING ORDER FOR TAXES (EWO) (Cont. 1) 755.020

Administrative Hearing

Hearings shall be informal and the hearing officer should be the lowest supervisory level. The hearing officer should not be the immediate supervisor of the employee who served the EWO. District offices will assist ~~CCS~~UTAS by conducting reconsideration or modification hearings on their behalf.

UNITED STATES COAST GUARDS LIENS 757.065

Staff must determine the names and mailing addresses of all lien holders and mortgagees of a vessel before requesting a USCG lien. These names and addresses should be entered in ACMS comments. Lien holder and mortgagee information is obtained by reviewing the USCG vessel abstract on file for all vessel use tax accounts. For sales tax accounts, collection staff should contact the ~~Centralized Collection Section (CCS)~~Use Tax Administration Section (UTAS) for instructions on how to order

CPPM Chapter 7

the abstracts, or related documents, from the USCG. If mailing address information on the abstract is incomplete or missing, staff should order a copy of the lien/mortgage document from the USCG. If no lien holder or mortgagee exists, staff should make a note in ACMS comments.

PREPARATION AND SERVICE OF SUBPOENA AND DECLARATION

(Cont.2) 774.030

MEMORANDUM

To: ~~Stephen Rudd~~[Name], ~~Chief Deputy Director~~ Date: Month Day, Year
Field Operations ~~Department~~Division, ~~Equalization Districts 3 & 4~~
~~and Centralized Collection Section~~

From: [Name]
[District Office Name] District Administrator

Subject: Request for Subpoena Duces Tecum Permit:
[Name 2], Inc. SR XX 123-456789

AUTOMATIC WRITE OFF OF BALANCES OF \$500.00 OR LESS

776.180

Since BOE does not normally make demand on a surety bond for amounts of \$250.00 or less, surety bonds solely securing the liability and meeting the other three automatic write off criteria should be removed from the online system. The district office or ~~CCSUTAS~~ should send a request for removal to Return Analysis and Allocation ~~Division~~Section.

IDENTITY THEFT PROGRAM

(Cont.) 799.100

Procedure

The responsible district or section will examine the evidence. The district principal compliance supervisor or headquarters section supervisor should contact other potentially affected sections or departments (e.g., ~~Centralized Collections Section~~, Special Operations Branch, Special Taxes and Fees ~~Department~~divisions, Use Tax Administration Section, and district offices) when a related account, or tax or fee program, is identified that may have additional pertinent information. Once the responsible district or section is satisfied the documentation supports the identity theft, the district principal compliance supervisor or headquarters section supervisor should review the case, and if in agreement, should approve a request for a legal adjustment to the account.

CPPM Chapter 7

Staff will use a BOE-200-A, *Special Operations Action Request*, which is available in the Automated Compliance Management System (ACMS), to request a legal adjustment. The BOE-200-A is then sent to one of the following for final approval:

Section/District	Final Approval
District Offices	District Administrator
Centralized Collections Use Tax Administration	Section Administrator
Headquarters Operations	Division Chief
Special Taxes and Fees	Division Chief
Legal Department	Chief Counsel

BACKGROUND

800.010

CUTS administers statewide programs regarding use tax transactions pertaining to vehicles, vessels, aircraft, and mobilehomes by non-dealers, and the use tax due on out-of-state purchases hand-carried through U.S. Customs. However, the ~~Centralized Collection Section (CCS)~~ Use Tax Administration Section (UTAS) is responsible for the collection of final liabilities for CUTS accounts.

TAXABLE ACTIVITY TYPE (TAT)

810.020

The BOE has seven separate and distinct Taxable Activity Types (TATs) that represent use tax programs:

1. Consumer Use Tax Accounts including Qualified Purchasers. TAT SU (District responsibility.)
2. Certificate of Registration — Use Tax. TAT SC (District responsibility.)
3. ~~One-Time Financial Obligation~~ U.S. Customs – Use Tax (non-hand carried). TAT SD (~~Centralized Collections Responsibility~~ UTAS responsibility.)
4. Vehicle and Mobilehome purchases from non-dealers. TAT SA (~~CUTS~~ UTAS responsibility.)
5. Vessel purchases from non-dealers. TAT SB (~~CUTS~~ UTAS responsibility.)
6. Aircraft purchases from non-dealers. TAT SP (~~CUTS~~ UTAS responsibility.)
- ~~7. Purchases from outside the United States, prior to July 1, 2007, by a California resident that are hand-carried and declared through the Department of Homeland Security (U.S. Customs). TAT SI (CUTS responsibility.)~~

~~**SOURCE INFORMATION**~~

~~**814.005**~~

~~From July 1, 1990 through June 30, 2007, Customs gave CUTS access to customs declarations filed at various ports of entry throughout California. Unlike other CUTS programs, the customs information was not entered into the Source Information File system (SIF). After June 30, 2007, Customs modified the access to duty declarations to those instances where the BOE can identify the name of the traveler and the date traveled.~~

~~Note: This program, which uses Taxable Activity Type (TAT) SI, is not the same program as the Customs program administered by the Centralized Collection Section. That program is identified by TAT SD. See CPPM 215.010 for information about TAT SD.~~

COLLECTIONS

830.025

The Use Tax Administration Section (UTAS) ~~Centralized Collection Section (CCS)~~ is responsible for the collection of use tax due on final liabilities involving any of the CUTS programs. This also includes skip tracing, requests for relief from penalty and Installment Payment Agreements.

CANCELLATION**830.030**

PROCEDURES

- Petitions Section

The Petitions Section will coordinate approval of cancellations of all vehicles, vessels, and aircraft CUTS billings in excess of \$50,000. The Petitions Section will forward for approval to the Deputy Director or designee all such CUTS cancellations in excess of \$50,000 when tax is determined not to be due. The Petitions Section will continue to review cancellation recommendations received from ~~the Centralized Collection Section (CCS)~~ CUTS or received pursuant to petitions for redetermination. Case files of pending approvals are to be maintained in the Petitions Section.

- ~~Centralized Collection Section~~ Use Tax Administration Section

The ~~CCS~~ UTAS will forward all recommendations to approve CUTS billing cancellations over \$50,000 to the CUTS for review prior to sending these accounts to the Petitions Section for final approval and cancellation.

INSTALLMENT PAYMENT AGREEMENTS**850.010**

When a tax return is received by CUTS indicating an installment payment agreement is being requested, a demand or statement is issued and the information forwarded to ~~CCS~~ UTAS for evaluation.