

Pre-Appeals Conference Review of Bus. Tax and Fee Appeals

Requests for Relief and Requests for Innocent Spouse and Other Equitable Relief
Chapter 2, Articles 4A and 4C of the RTA
(April 2, 2008)

Request for Relief Process
(§§ 5244-5249.6)

Request for Innocent Spouse and Other Equitable
Relief Process (§§ 5240-5242)

Tax or fee payer (Taxpayer) files a Request for Relief (Request) from tax, interest, and or penalties based upon reasonable cause, unreasonable error or delay, reasonable reliance on written advice, or a disaster:

Taxpayer files a Request for Innocent Spouse Relief (Request) under the Sales and Use Tax Law

Requests for relief of unpaid amounts are filed and assigned like petitions concerning the same tax or fee

If the Request is included in a petition, claim for refund, or otherwise is a claim for refund, it will be reviewed as a petition or claim

The Request is assigned to staff in the Offer in Compromise (OIC) Section in the Settlement Division of the Legal Department

Staff in the assigned Section or Group makes a recommendation to grant or deny the Request in whole or in part and presents the recommendation to the Taxpayer

Staff in the OIC Section makes a recommendation to grant or deny the request in whole or in part, and presents the recommendation to the Taxpayer. If the request is denied in whole or in part, staff also sends the Taxpayer a questionnaire and financial statement, which the Taxpayer will need to complete and return to be considered for other equitable relief.

Taxpayer accepts the recommendation, which becomes final

Taxpayer disagrees with the recommendation in whole or in part and requests that it be reconsidered by the Deputy Director of the Sales and Use Tax Department or Property and Special Taxes Department

Taxpayer accepts the recommendation, which becomes final

Taxpayer returns the completed questionnaire and financial statement and is considered for other equitable relief

The Deputy Director (or designee, such as a Division Chief) reviews the Request for Relief and staff's recommendation, prepares his or her own recommendation, and presents the recommendation to the Taxpayer

Staff in the OIC Section makes a recommendation to grant or deny other equitable relief in whole or in part, and presents the recommendation to the Taxpayer.

Taxpayer accepts the recommendation, which becomes final

Taxpayer disagrees with the Deputy Director's recommendation in whole or in part and requests an oral hearing before the Board

Taxpayer accepts the recommendation, which becomes final

If an oral hearing is denied, the Deputy Director's or OIC Section's recommendation becomes final. If an oral hearing is granted, the taxpayer may also be required to attend an appeals conference.

Taxpayer disagrees with the recommendation from staff in the OIC Section in whole or in part and requests an oral hearing before the Board