



Information Update

You may now request relief from penalty, collection cost recovery fees, and/or interest using our online services at onlineservices.cdtfa.ca.gov. To submit a request for relief, log in with your username and password, and select the account for which you want to request relief. The request for relief option is located under the *I Want To* section. Simply select the *More* link, then the *Submit a Relief Request* link, and follow the prompts. ***Your signature under penalty of perjury is not required for those seeking relief due to the recent California storm disaster.***

**REQUEST FOR RELIEF FROM PENALTY,
COLLECTION COST RECOVERY FEE,
AND/OR INTEREST**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAXPAYER NAME	ACCOUNT NUMBER
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To obtain relief from penalty, interest, or the collection cost recovery fee, you must file a written request with the California Department of Tax and Fee Administration (CDTFA), **signed under penalty of perjury. Your signature under penalty of perjury is not required for those seeking relief due to the recent California storm disaster.** Please attach documentation to support your request if it is available. A CDTFA representative may contact you if additional information is required. If you make any payments towards the amount(s) for which you are requesting relief, you must file a claim for refund within six months from the date of each payment, or you will lose the opportunity to obtain a refund of the amount(s) paid. [Publication 117, Filing a Claim for Refund](#), contains information regarding refunds, including [CDTFA-101, Claim for Refund or Credit](#). This is one of many publications available on our website at www.cdtfa.ca.gov.

I request relief from:

PENALTY

CDTFA may grant relief from penalty charges if it is determined that you failed to timely file or pay, or failed to pay using the correct payment method, due to reasonable cause and circumstances beyond your control. Your request may not be processed until the tax/fee has been paid in full. If you are relieved of the penalty charges, you must still pay the interest due on late return payments and prepayments or billings issued.

COLLECTION COST RECOVERY FEE

A collection cost recovery fee (CRF) is applied to most past due liabilities that remain unpaid for more than 90 days. CDTFA may grant relief from the CRF if it is determined that failure to pay a past due liability was due to reasonable cause and circumstances beyond your control. Your request cannot be processed until the liability (tax/fee, interest, and penalty) for which the CRF was assessed has been paid in full.

INTEREST

CDTFA may grant relief of interest only for the reasons shown below. If we approve your request, all or part of the interest may be relieved.

- The failure to pay tax is due in whole or in part to an unreasonable error or delay by a CDTFA team member acting in their official capacity, and no significant aspect of the error or delay was attributable to your actions or your failure to act; or
- The failure to pay sales or use tax is the direct result of an error or delay by a state agency that collects the tax on behalf of CDTFA, and no significant aspect of the error or delay is attributable to your actions or your failure to act.

PENALTY AND INTEREST—DISASTER VICTIMS

If you are a disaster victim, CDTFA may grant relief from penalty and interest charges if it is determined that you failed to timely file or pay, or failed to pay using the correct payment method, due to reasonable cause and circumstances beyond your control.

I request relief for the period(s) _____ because:

(additional writing space on reverse side)

CERTIFICATION

I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. If I am requesting relief of interest, I also certify that my actions, or failure to act, did not significantly contribute to the error or delay. Your signature under penalty of perjury is not required for those seeking relief due to the recent California storm disaster.

SIGNATURE 	TITLE	DATE	
PRINT NAME	BUSINESS TELEPHONE		
MAILING ADDRESS	CITY	STATE	ZIP CODE

(over)

(additional writing space)

If you do not have access to online services, you may send your completed form to one of the offices listed below based on the tax or fee program involved.

Sales and Use Tax Programs:

(billings for late payments, late returns, or electronic funds transfer [EFT] penalty)

Return Analysis Unit, MIC:35
PO Box 942879
Sacramento, CA 94279-0035

(billings for use tax on vehicles, vessels, or aircraft)

Consumer Use Tax Section, MIC:37
PO Box 942879
Sacramento, CA 94279-0037

(audits and other billings)

Petitions Section, MIC:38
PO Box 942879
Sacramento, CA 94279-0038

Special Tax and Fee Programs:

(billings for late payments, late returns, or EFT penalty)

Return Processing Branch, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

California Department of
Tax and Fee Administration
Motor Carrier Office, MIC:65
PO Box 942879
Sacramento, CA 94279-0065

(audits and other billings)

Appeals and Data Analysis Branch, MIC:33
PO Box 942879
Sacramento, CA 94279-0033