



# Information Update

You may now request relief from penalty, collection cost recovery fees, and interest using our online services at [onlineservices.cdftfa.ca.gov](https://onlineservices.cdftfa.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. Relief requests filed online are generally processed faster than paper form submissions. **Your signature under penalty of perjury is required unless seeking relief due to a disaster or declared California State of Emergency.**

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

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

|               |                |
|---------------|----------------|
| TAXPAYER NAME | ACCOUNT NUMBER |
|---------------|----------------|

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). **Your signature under penalty of perjury is required unless you are seeking relief due to a disaster or declared California State of Emergency.** Please attach documentation to support your request. We may contact you if we need additional information. If you make any payments towards the amount(s) for which you are requesting relief, you must generally file a timely claim for refund either within three years after the due date of the return, within six months from the date of each payment, or within six months from the date a determination becomes final (whichever period expires later), 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](http://www.cdtfa.ca.gov).

I request relief from: *(please select one or more applicable options below)*

**PENALTY**

We may grant relief from penalty charges if we determine that you did not timely file or pay, or did not pay using the correct payment method such as electronic funds transfer (EFT), due to reasonable cause and circumstances beyond your control. Your request may not be processed until the tax or fee has been paid in full. If we relieve you of the penalty charges, you must still pay the interest due on any 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. We may grant relief from the CRF if we determine that you did not pay a past due liability due to reasonable cause and circumstances beyond your control. We cannot process your request until the liability for which the CRF was assessed has been paid in full (tax or fee, interest, and penalty).

**INTEREST**

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

- You did not pay tax in whole or in part due 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 inactions;** or
- You did not pay sales or use tax as a 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 inactions.**

**PENALTY AND INTEREST—DISASTER VICTIMS**

We may grant relief from penalty and interest charges if we determine that you did not timely file or pay, or did not pay using the correct payment method (such as EFT), due to a disaster or declared California State of Emergency and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect.

I request relief for the period(s) \_\_\_\_\_ because:


*Please write the specific tax period(s) [Example: 4Q23, 1Q24] above and enter the reasons for your request below.*

*(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 inactions did not significantly contribute to the error or delay.*

**Your signature under penalty of perjury is required unless you are seeking relief due to a disaster or declared California State of Emergency.**

|   |                  |       |          |
|---|------------------|-------|----------|
| SIGNATURE<br> | TITLE (optional) | DATE  |          |
| PRINT NAME  | TELEPHONE NUMBER |       |          |
| SOCIAL SECURITY NUMBER(S) OR FEDERAL EMPLOYER IDENTIFICATION NUMBER(S)                          | EMAIL            |       |          |
| CURRENT MAILING ADDRESS   | CITY             | STATE | ZIP CODE |

(over)

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(additional writing space)

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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)*

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

*(audits and billings for IFTA, diesel, or fuel tax accounts)*

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