

**Introduced by Senator Wyland**February 21, 2013

---

---

An act to amend Sections 7096, 9274, 30459.4, 32474, 40214, 41174, 43525, 45870, 46625, 50156.14, 55335, and 60633.1 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 442, as introduced, Wyland. State Board of Equalization: erroneous charges.

Existing law requires the State Board of Equalization to administer the Sales and Use Tax Law, Use Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, and Diesel Fuel Tax Law, and authorizes the board to undertake collection action on delinquent accounts, including issuing a levy or notice to withhold. Under existing sales and use tax laws, a taxpayer may file a claim with the board for reimbursement of bank charges or any other reasonable 3rd-party check charge fees incurred by the taxpayer as a direct result of an erroneous levy or notice to withhold by the board or erroneous processing or collection action within 90 days of the date of the board action. Under the other laws, a taxpayer may only file a claim for those charges or fees incurred as a direct result of an erroneous levy or notice to withhold.

This bill would extend to those other laws the authorization for a taxpayer to also file a reimbursement claim with the board for bank charges and other reasonable 3rd-party check charge fees incurred as

a direct result of an erroneous processing action or erroneous collection action by the board within 90-days of the board action. The bill would authorize the board to waive the 90 day filing period for reasonable cause.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
 State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 7096 of the Revenue and Taxation Code  
 2 is amended to read:

3 7096. (a) A taxpayer may file a claim with the board for  
 4 reimbursement of bank charges and any other reasonable  
 5 third-party check charge fees incurred by the taxpayer as the direct  
 6 result of an erroneous levy or notice to withhold, erroneous  
 7 processing action, or erroneous collection action by the board.  
 8 Bank and third-party charges include a financial institution’s or  
 9 third party’s customary charge for complying with the levy or  
 10 notice to withhold instructions and reasonable charges for  
 11 overdrafts that are a direct consequence of the erroneous levy or  
 12 notice to withhold, erroneous processing action, or erroneous  
 13 collection action. The charges are those paid by the taxpayer and  
 14 not waived or reimbursed by the financial institution or third party.  
 15 Each claimant applying for reimbursement shall file a claim with  
 16 the board that shall be in the form as may be prescribed by the  
 17 board. In order for the board to grant a claim, the board shall  
 18 determine that both of the following conditions have been satisfied:

19 (1) The erroneous levy or notice to withhold, erroneous  
 20 processing action, or erroneous collection action was caused by  
 21 board error.

22 (2) Prior to the erroneous levy or notice to withhold, erroneous  
 23 processing action, or erroneous collection action, the taxpayer  
 24 responded to all contacts by the board and provided the board with  
 25 any requested information or documentation sufficient to establish  
 26 the taxpayer’s position. This provision may be waived by the board  
 27 for reasonable cause.

28 (b) Claims pursuant to this section shall be filed within 90 days  
 29 from the date of the erroneous levy or notice to withhold, erroneous  
 30 processing action, or erroneous collection action. *This provision*  
 31 *may be waived by the board for reasonable cause.* Within 30 days

1 from the date the claim is received, the board shall respond to the  
2 claim. If the board denies the claim, the taxpayer shall be notified  
3 in writing of the reason or reasons for the denial of the claim.

4 SEC. 2. Section 9274 of the Revenue and Taxation Code is  
5 amended to read:

6 9274. (a) A taxpayer may file a claim with the board for  
7 reimbursement of bank charges and any other reasonable  
8 third-party check charge fees incurred by the taxpayer as the direct  
9 result of an erroneous levy or notice to ~~withhold~~ *withhold*,  
10 *erroneous processing action*, or *erroneous collection action* by  
11 the board. Bank and third-party charges include a financial  
12 institution's or third party's customary charge for complying with  
13 the levy or notice to withhold instructions and reasonable charges  
14 for overdrafts that are a direct consequence of the erroneous levy  
15 or notice to ~~withhold~~ *withhold*, *erroneous processing action*, or  
16 *erroneous collection action*. The charges are those paid by the  
17 taxpayer and not waived for reimbursement by the financial  
18 institution or third party. Each claimant applying for reimbursement  
19 shall file a claim with the board that shall be in a form as may be  
20 prescribed by the board. In order for the board to grant a claim,  
21 the board shall determine that both of the following conditions  
22 have been satisfied:

23 (1) The erroneous levy or notice to withhold was caused by  
24 board ~~error~~ *error*, *erroneous processing action*, or *erroneous*  
25 *collection action*.

26 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
27 *processing action*, or *erroneous collection action*, the taxpayer  
28 responded to all contacts by the board and provided the board with  
29 any requested information or documentation sufficient to establish  
30 the taxpayer's position. This provision may be waived by the board  
31 for reasonable cause.

32 (b) Claims pursuant to this section shall be filed within 90 days  
33 from the date of the *erroneous* levy or notice to ~~withhold~~ *withhold*,  
34 *erroneous processing action*, or *erroneous collection action*. *This*  
35 *provision may be waived by the board for reasonable cause*. Within  
36 30 days from the date the claim is received, the board shall respond  
37 to the claim. If the board denies the claim, the taxpayer shall be  
38 notified in writing of the reason or reasons for the denial of the  
39 claim.

1 SEC. 3. Section 30459.4 of the Revenue and Taxation Code  
2 is amended to read:

3 30459.4. (a) A taxpayer may file a claim with the board for  
4 reimbursement of bank charges and any other reasonable  
5 third-party check charge fees incurred by the taxpayer as the direct  
6 result of an erroneous levy or notice to ~~withhold~~ *withhold*,  
7 *erroneous processing action*, or *erroneous collection action* by  
8 the board. Bank and third-party charges include a financial  
9 institution's or third party's customary charge for complying with  
10 the levy or notice to withhold instructions and reasonable charges  
11 for overdrafts that are a direct consequence of the erroneous levy  
12 or notice to ~~withhold~~ *withhold*, *erroneous processing action*, or  
13 *erroneous collection action*. The charges are those paid by the  
14 taxpayer and not waived for reimbursement by the financial  
15 institution or third party. Each claimant applying for reimbursement  
16 shall file a claim with the board that shall be in a form as may be  
17 prescribed by the board. In order for the board to grant a claim,  
18 the board shall determine that both of the following conditions  
19 have been satisfied:

20 (1) The erroneous levy or notice to ~~withhold~~ *withhold*, *erroneous*  
21 *processing action*, or *erroneous collection action* was caused by  
22 board error.

23 (2) Prior to the *erroneous* levy or notice to ~~withhold~~ *withhold*, *erroneous*  
24 *processing action*, or *erroneous collection action*, the taxpayer  
25 responded to all contacts by the board and provided the board with  
26 any requested information or documentation sufficient to establish  
27 the taxpayer's position. This provision may be waived by the board  
28 for reasonable cause.

29 (b) Claims pursuant to this section shall be filed within 90 days  
30 from the date of the *erroneous* levy or notice to ~~withhold~~ *withhold*,  
31 *erroneous processing action*, or *erroneous collection action*. *This*  
32 *provision may be waived by the board for reasonable cause*. Within  
33 30 days from the date the claim is received, the board shall respond  
34 to the claim. If the board denies the claim, the taxpayer shall be  
35 notified in writing of the reason or reasons for the denial of the  
36 claim.

37 SEC. 4. Section 32474 of the Revenue and Taxation Code is  
38 amended to read:

39 32474. (a) A taxpayer may file a claim with the board for  
40 reimbursement of bank charges and any other reasonable

1 third-party check charge fees incurred by the taxpayer as the direct  
2 result of an erroneous levy or notice to ~~withhold~~ *withhold*,  
3 *erroneous processing action, or erroneous collection action* by  
4 the board. Bank and third-party charges include a financial  
5 institution's or third party's customary charge for complying with  
6 the levy or notice to withhold instructions and reasonable charges  
7 for overdrafts that are a direct consequence of the erroneous levy  
8 or notice to ~~withhold~~. *withhold, erroneous processing action, or*  
9 *erroneous collection action*. The charges are those paid by the  
10 taxpayer and not waived for reimbursement by the financial  
11 institution or third party. Each claimant applying for reimbursement  
12 shall file a claim with the board that shall be in a form as may be  
13 prescribed by the board. In order for the board to grant a claim,  
14 the board shall determine that both of the following conditions  
15 have been satisfied:

16 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
17 *processing action, or erroneous collection action* was caused by  
18 board error.

19 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
20 *processing action, or erroneous collection action*, the taxpayer  
21 responded to all contacts by the board and provided the board with  
22 any requested information or documentation sufficient to establish  
23 the taxpayer's position. This provision may be waived by the board  
24 for reasonable cause.

25 (b) Claims pursuant to this section shall be filed within 90 days  
26 from the date of the *erroneous* levy or notice to ~~withhold~~. *withhold,*  
27 *erroneous processing action, or erroneous collection action. This*  
28 *provision may be waived by the board for reasonable cause.* Within  
29 30 days from the date the claim is received, the board shall respond  
30 to the claim. If the board denies the claim, the taxpayer shall be  
31 notified in writing of the reason or reasons for the denial of the  
32 claim.

33 SEC. 5. Section 40214 of the Revenue and Taxation Code is  
34 amended to read:

35 40214. (a) A taxpayer may file a claim with the board for  
36 reimbursement of bank charges and any other reasonable  
37 third-party check charge fees incurred by the taxpayer as the direct  
38 result of an erroneous levy or notice to ~~withhold~~ *withhold*,  
39 *erroneous processing action, or erroneous collection action* by  
40 the board. Bank and third-party charges include a financial

1 institution's or third party's customary charge for complying with  
2 the levy or notice to withhold instructions and reasonable charges  
3 for overdrafts that are a direct consequence of the erroneous levy  
4 or notice to ~~withhold~~. *withhold, erroneous processing action, or*  
5 *erroneous collection action*. The charges are those paid by the  
6 taxpayer and not waived for reimbursement by the financial  
7 institution or third party. Each claimant applying for reimbursement  
8 shall file a claim with the board that shall be in a form as may be  
9 prescribed by the board. In order for the board to grant a claim,  
10 the board shall determine that both of the following conditions  
11 have been satisfied:

12 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
13 *processing action, or erroneous collection action* was caused by  
14 board error.

15 (2) Prior to the *erroneous* levy or notice to *withhold, erroneous*  
16 *processing action, or erroneous collection action*, the taxpayer  
17 responded to all contacts by the board and provided the board with  
18 any requested information or documentation sufficient to establish  
19 the taxpayer's position. This provision may be waived by the board  
20 for reasonable cause.

21 (b) Claims pursuant to this section shall be filed within 90 days  
22 from the date of the *erroneous* levy or notice to ~~withhold~~. *withhold,*  
23 *erroneous processing action, or erroneous collection action*. *This*  
24 *provision may be waived by the board for reasonable cause*. Within  
25 30 days from the date the claim is received, the board shall respond  
26 to the claim. If the board denies the claim, the taxpayer shall be  
27 notified in writing of the reason or reasons for the denial of the  
28 claim.

29 SEC. 6. Section 41174 of the Revenue and Taxation Code is  
30 amended to read:

31 41174. (a) A taxpayer may file a claim with the board for  
32 reimbursement of bank charges and any other reasonable  
33 third-party check charge fees incurred by the taxpayer as the direct  
34 result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
35 *erroneous processing action, or erroneous collection action* by  
36 the board. Bank and third-party charges include a financial  
37 institution's or third party's customary charge for complying with  
38 the levy or notice to withhold instructions and reasonable charges  
39 for overdrafts that are a direct consequence of the erroneous levy  
40 or notice to ~~withhold~~. *withhold, erroneous processing action, or*

1 *erroneous collection action*. The charges are those paid by the  
2 taxpayer and not waived for reimbursement by the financial  
3 institution or third party. Each claimant applying for reimbursement  
4 shall file a claim with the board that shall be in a form as may be  
5 prescribed by the board. In order for the board to grant a claim,  
6 the board shall determine that both of the following conditions  
7 have been satisfied:

8 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
9 *processing action, or erroneous collection action* was caused by  
10 board error.

11 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
12 *processing action, or erroneous collection action*, the taxpayer  
13 responded to all contacts by the board and provided the board with  
14 any requested information or documentation sufficient to establish  
15 the taxpayer's position. This provision may be waived by the board  
16 for reasonable cause.

17 (b) Claims pursuant to this section shall be filed within 90 days  
18 from the date of the *erroneous* levy or notice to ~~withhold~~ *withhold,*  
19 *erroneous processing action, or erroneous collection action*. *This*  
20 *provision may be waived by the board for reasonable cause*. Within  
21 30 days from the date the claim is received, the board shall respond  
22 to the claim. If the board denies the claim, the taxpayer shall be  
23 notified in writing of the reason or reasons for the denial of the  
24 claim.

25 SEC. 7. Section 43525 of the Revenue and Taxation Code is  
26 amended to read:

27 43525. (a) A taxpayer may file a claim with the board for  
28 reimbursement of bank charges and any other reasonable  
29 third-party check charge fees incurred by the taxpayer as the direct  
30 result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
31 *erroneous processing action, or erroneous collection action* by  
32 the board. Bank and third-party charges include a financial  
33 institution's or third party's customary charge for complying with  
34 the levy or notice to withhold instructions and reasonable charges  
35 for overdrafts that are a direct consequence of the erroneous levy  
36 or notice to ~~withhold~~ *withhold, erroneous processing action, or*  
37 *erroneous collection action*. The charges are those paid by the  
38 taxpayer and not waived for reimbursement by the financial  
39 institution or third party. Each claimant applying for reimbursement  
40 shall file a claim with the board that shall be in a form as may be

1 prescribed by the board. In order for the board to grant a claim,  
2 the board shall determine that both of the following conditions  
3 have been satisfied:

4 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
5 *processing action, or erroneous collection action* was caused by  
6 board error.

7 (2) Prior to the *erroneous* levy or notice to *withhold, erroneous*  
8 *processing action, or erroneous collection action*, the taxpayer  
9 responded to all contacts by the board and provided the board with  
10 any requested information or documentation sufficient to establish  
11 the taxpayer’s position. This provision may be waived by the board  
12 for reasonable cause.

13 (b) Claims pursuant to this section shall be filed within 90 days  
14 from the date of the *erroneous* levy or notice to ~~withhold~~ *withhold,*  
15 *erroneous processing action, or erroneous collection action. This*  
16 *provision may be waived by the board for reasonable cause. Within*  
17 30 days from the date the claim is received, the board shall respond  
18 to the claim. If the board denies the claim, the taxpayer shall be  
19 notified in writing of the reason or reasons for the denial of the  
20 claim.

21 SEC. 8. Section 45870 of the Revenue and Taxation Code is  
22 amended to read:

23 45870. (a) A feepayer may file a claim with the board for  
24 reimbursement of bank charges and any other reasonable  
25 third-party check charge fees incurred by the taxpayer as the direct  
26 result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
27 *erroneous processing action, or erroneous collection action* by  
28 the board. Bank and third-party charges include a financial  
29 institution’s or third party’s customary charge for complying with  
30 the levy or notice to withhold instructions and reasonable charges  
31 for overdrafts that are a direct consequence of the erroneous levy  
32 or notice to ~~withhold~~ *withhold, erroneous processing action, or*  
33 *erroneous collection action*. The charges are those paid by the  
34 feepayer and not waived for reimbursement by the financial  
35 institution or third party. Each claimant applying for reimbursement  
36 shall file a claim with the board that shall be in a form as may be  
37 prescribed by the board. In order for the board to grant a claim,  
38 the board shall determine that both of the following conditions  
39 have been satisfied:



1 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
2 *processing action, or erroneous collection action* was caused by  
3 board error.

4 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
5 *processing action, or erroneous collection action*, the feepayer  
6 responded to all contacts by the board and provided the board with  
7 any requested information or documentation sufficient to establish  
8 the feepayer’s position. This provision may be waived by the board  
9 for reasonable cause.

10 (b) Claims pursuant to this section shall be filed within 90 days  
11 from the date of the *erroneous* levy or notice to ~~withhold~~. *withhold,*  
12 *erroneous processing action, or erroneous collection action. This*  
13 *provision may be waived by the board for reasonable cause.* Within  
14 30 days from the date the claim is received, the board shall respond  
15 to the claim. If the board denies the claim, the feepayer shall be  
16 notified in writing of the reason or reasons for the denial of the  
17 claim.

18 SEC. 9. Section 46625 of the Revenue and Taxation Code is  
19 amended to read:

20 46625. (a) A feepayer may file a claim with the board for  
21 reimbursement of bank charges and any other reasonable  
22 third-party check charge fees that are incurred by the feepayer as  
23 the direct result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
24 *erroneous processing action, or erroneous collection action* by  
25 the board. Bank and third-party charges include a financial  
26 institution’s or third party’s customary charge for complying with  
27 either a levy or instructions in a notice to withhold, and reasonable  
28 charges for overdrafts that are a direct consequence of the  
29 erroneous levy or notice to ~~withhold~~. *withhold, erroneous*  
30 *processing action, or erroneous collection action.* Bank charges  
31 include only those charges that are paid by the feepayer and not  
32 waived for reimbursement by the financial institution or third party.  
33 Each claimant applying for reimbursement pursuant to this section  
34 shall file a claim with the board that shall be in the form as may  
35 be prescribed by the board. The board shall not grant a claim unless  
36 it determines that both of the following conditions have been  
37 satisfied:

38 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
39 *processing action, or erroneous collection action* resulted from  
40 board error.

1 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
2 *processing action, or erroneous collection action*, the feepayer  
3 responded to all contacts by the board and provided the board with  
4 any requested information or documentation that was sufficient to  
5 establish the feepayer's position. The requirement of this paragraph  
6 may be waived by the board for reasonable cause.

7 (b) Claims pursuant to this section shall be filed within 90 days  
8 from the date of the *erroneous* levy or notice to ~~withhold that is~~  
9 ~~asserted to be erroneous~~; *withhold, erroneous processing action,*  
10 *or erroneous collection action. This provision may be waived by*  
11 *the board for reasonable cause.* The board shall respond to a claim  
12 filed pursuant to this section within 30 days of receipt. If the board  
13 denies a claim, the taxpayer shall be notified in writing of the  
14 reason or reasons for denial.

15 SEC. 10. Section 50156.14 of the Revenue and Taxation Code  
16 is amended to read:

17 50156.14. (a) A feepayer may file a claim with the board for  
18 reimbursement of bank charges and any other reasonable  
19 third-party check charge fees incurred by the taxpayer as the direct  
20 result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
21 *erroneous processing action, or erroneous collection action* by  
22 the board. Bank and third-party charges include a financial  
23 institution's or third party's customary charge for complying with  
24 the levy or notice to withhold instructions and reasonable charges  
25 for overdrafts that are a direct consequence of the erroneous levy  
26 or notice to ~~withhold~~; *withhold, erroneous processing action, or*  
27 *erroneous collection action.* The charges are those paid to the  
28 feepayer and not waived for reimbursement by the financial  
29 institution or third party. Each claimant applying for reimbursement  
30 shall file a claim with the board that shall be in a form as may be  
31 prescribed by the board. In order for the board to grant a claim,  
32 the board shall determine that both of the following conditions  
33 have been satisfied:

34 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
35 *processing action, or erroneous collection action* was caused by  
36 board error.

37 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
38 *processing action, or erroneous collection action*, the feepayer  
39 responded to all contacts by the board and provided the board with  
40 any requested information or documentation sufficient to establish

1 the feepayer’s position. This provision may be waived by the board  
2 for reasonable cause.

3 (b) Claims pursuant to this section shall be filed within 90 days  
4 from the date of the *erroneous* levy or notice to ~~withhold~~: *withhold*,  
5 *erroneous processing action*, or *erroneous collection action*. This  
6 provision may be waived by the board for reasonable cause. Within  
7 30 days from the date the claim is received, the board shall respond  
8 to the claim. If the board denies the claim, the feepayer shall be  
9 notified in writing of the reason or reasons for the denial of the  
10 claim.

11 SEC. 11. Section 55335 of the Revenue and Taxation Code is  
12 amended to read:

13 55335. (a) A taxpayer may file a claim with the board for  
14 reimbursement of bank charges and any other reasonable  
15 third-party check charge fees incurred by the taxpayer as the direct  
16 result of an erroneous levy or notice to ~~withhold~~ *withhold*,  
17 *erroneous processing action*, or *erroneous collection action* by  
18 the board. Bank and third-party charges include a financial  
19 institution’s or third party’s customary charge for complying with  
20 the levy or notice to withhold instructions and reasonable charges  
21 for overdrafts that are a direct consequence of the erroneous levy  
22 or notice to ~~withhold~~: *withhold*, *erroneous processing action*, or  
23 *erroneous collection action*. The charges are those paid by the  
24 taxpayer and not waived for reimbursement by the financial  
25 institution or third party. Each claimant applying for reimbursement  
26 shall file a claim with the board that shall be in a form as may be  
27 prescribed by the board. In order for the board to grant a claim,  
28 the board shall determine that both of the following conditions  
29 have been satisfied:

30 (1) The erroneous levy or notice to ~~withhold~~ *withhold*, *erroneous*  
31 *processing action*, or *erroneous collection action* was caused by  
32 board error.

33 (2) Prior to the *erroneous* levy or notice to *withhold*, *erroneous*  
34 *processing action*, or *erroneous collection action*, the taxpayer  
35 responded to all contacts by the board and provided the board with  
36 any requested information or documentation sufficient to establish  
37 the taxpayer’s position. This provision may be waived by the board  
38 for reasonable cause.

39 (b) Claims pursuant to this section shall be filed within 90 days  
40 from the date of the *erroneous* levy or notice to ~~withhold~~: *withhold*,

1 *erroneous processing action, or erroneous collection action. This*  
2 *provision may be waived by the board for reasonable cause. Within*  
3 30 days from the date the claim is received, the board shall respond  
4 to the claim. If the board denies the claim, the taxpayer shall be  
5 notified in writing of the reason or reasons for the denial of the  
6 claim.

7 SEC. 12. Section 60633.1 of the Revenue and Taxation Code  
8 is amended to read:

9 60633.1. (a) A taxpayer may file a claim with the board for  
10 reimbursement of bank charges and any other reasonable  
11 third-party check charge fees incurred by the taxpayer as the direct  
12 result of an erroneous levy or notice to ~~withhold~~ *withhold,*  
13 *erroneous processing action, or erroneous collection action* by  
14 the board. Bank and third-party charges include a financial  
15 institution's or third party's customary charge for complying with  
16 the levy or notice to withhold instructions and reasonable charges  
17 for overdrafts that are a direct consequence of the erroneous levy  
18 or notice to ~~withhold~~. *withhold, erroneous processing action, or*  
19 *erroneous collection action.* The charges are those paid by the  
20 taxpayer and not waived for reimbursement by the financial  
21 institution or third party. Each claimant applying for reimbursement  
22 shall file a claim with the board that shall be in a form as may be  
23 prescribed by the board. In order for the board to grant a claim,  
24 the board shall determine that both of the following conditions  
25 have been satisfied:

26 (1) The erroneous levy or notice to ~~withhold~~ *withhold, erroneous*  
27 *processing action, or erroneous collection action* was caused by  
28 board error.

29 (2) Prior to the *erroneous* levy or notice to withhold, *erroneous*  
30 *processing action, or erroneous collection action,* the taxpayer  
31 responded to all contacts by the board and provided the board with  
32 any requested information or documentation sufficient to establish  
33 the taxpayer's position. This provision may be waived by the board  
34 for reasonable cause.

35 (b) Claims pursuant to this section shall be filed within 90 days  
36 from the date of the *erroneous* levy or notice to ~~withhold~~. *withhold,*  
37 *erroneous processing action, or erroneous collection action. This*  
38 *provision may be waived by the board for reasonable cause. Within*  
39 30 days from the date the claim is received, the board shall respond  
40 to the claim. If the board denies the claim, the taxpayer shall be

1 notified in writing of the reason or reasons for the denial of the  
2 claim.

O