



Request for Chief Counsel to Relieve Penalties

General instructions and mailing information on page 2.

Use this form to request relief from a penalty imposed under Revenue and Taxation Code Sections 19164.5, 19173, 19179, 19182, 19772, 19773, or 19774. **You must complete a separate FTB 626 for each penalty from which you want relief.**

Taxpayer Information

Name of Taxpayer/Entity		Social Security Number/Entity ID Number	
Spouse/RDP		Spouse's/RDP's Social Security Number	
Address (number, street, and room, or suite number)	City	State	Zip code
	Tax Year (if applicable)	Amount of Penalty	

I request that Franchise Tax Board's Chief Counsel relieve the following penalty: (Check only one. You must submit a separate claim for each penalty from which you want relief.)

- Section 19164.5 - Reportable transaction accuracy-related penalty
- Section 19173 - Failure to maintain advisee lists penalty
- Section 19179 - Frivolous return penalty
- Section 19179(d) - Frivolous submission penalty
- Section 19182 - Failure to furnish information regarding reportable transactions
- Section 19772 - Failure to disclose reportable transaction penalty
- Section 19773 - Reportable transaction understatement penalty
- Section 19774 - Noneconomic substance transaction understatement penalty

I attached a statement specifying the facts and reasons supporting my request for relief from the selected penalty.

Under penalties of perjury, I declare that I have examined this request, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature Authorization

I hereby certify under penalty of perjury under the laws of California, that all information supplied on this form including any attachment is true, correct, and complete to the best of my knowledge and ability.

Signature (and title if applicable)	Date
Signature	Date

Get FTB 1131, Franchise Tax Board Privacy Notice, at ftb.ca.gov or call us at 800.338.0505 and select form code 948 when prompted. If outside the United States, call us at 916.845.6500.

Instructions for FTB 626

Request for Chief Counsel to Relieve Penalties

Purpose of FTB 626

You can use FTB 626 to request that Franchise Tax Board's Chief Counsel relieve certain penalties. The law provides the Chief Counsel with discretion to relieve all or part of these penalties. You can only request relief from penalties listed on the front of FTB 626.

You must complete an FTB 626 for each penalty from which you are seeking relief and attach a copy of the notice on which we imposed the penalty. We impose penalties on Notices of Proposed Assessment or billing notices.

Specific Instructions

Social Security Number – Individuals: If your request for penalty relief is related to a joint return, enter social security numbers for both you and your spouse/RDP.

Entity Identification Number: If your request for penalty relief is for a corporation, partnership, estate, trust, LLC or other business entity, enter the entity identification number.

Signature – Individuals: If you filed a joint return, and you and your spouse/RDP are both requesting relief, both spouses/RDPs should sign the request.

Signature – Business Entities: An authorized individual must sign requests filed by business entities, and the signature must be accompanied by the individual's title.

Your authorized representative may file FTB 626 for you. A copy of the original Power of Attorney must be attached to FTB 626.

Statement: You must attach a statement specifying the facts and reasons supporting your request for relief from the penalty.

Mail your completed request and supporting statement to:

CHIEF COUNSEL LEGAL DIVISION MS A 260
FRANCHISE TAX BOARD
PO BOX 1720
RANCHO CORDOVA CA 95741-1720

For additional penalty information, go to ftb.ca.gov and search for **penalty.**

Web: ftb.ca.gov

Phone: 800.852.5711 from 7 a.m to 5 p.m weekdays, except state holidays
916.845.6500 from outside the United States

California

Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations