



## Request for Chief Counsel to Relieve Penalties

**Please see the reverse side of this form for general instructions and mailing information.**

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.**

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, and 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 (and title if applicable)	Date
Signature	Date

Get FTB 1131, *Franchise Tax Board Privacy Notice*, at [ftb.ca.gov](http://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](http://ftb.ca.gov) and search for **penalty**. You can also contact us at 800.852.5711.

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### Connect With Us

**Web:** [ftb.ca.gov](http://ftb.ca.gov)

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

**TTY/TDD:** 800.822.6268 | for persons with hearing or speech impairments