

**Text of Proposed Changes to  
Title 18. Public Revenues**

**35053. Assignment for Review of a Request for Relief.**

(a) . . . (unchanged).

(b) . . . (unchanged):

(1) . . . (unchanged).

(A) . . . (unchanged).

(B) . . . (unchanged).

(C) A request for relief of an amount that was not included in a return that is paid at the time the request is filed will be treated as a claim for refund, and assigned for review by the ~~Audit Determination and Refund~~Refunds Section under the procedures contained in article 3 of this chapter.

(2) . . . (unchanged):

(A) A request for relief of an amount included in a return will be assigned for review by the Registration and Return Processing Branch.

(B) . . . (unchanged).

NOTE: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; and Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, 42020, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6074, 6592, 6593, 6593.5, 6596, 7657, 7657.1, 7658, 7658.1, 7726, 7727, 8877, 8878, 8878.5, 8879, 30282, 30283, 30283.5, 30284, 38452, 38453, 38454, 38455, 40102, 40103, 40103.5, 40104, 41096, 41097, 41097.5, 41098, 43157, 43158, 43158.5, 43159, 45155, 45156, 45156.5, 45157, 46156, 46157, 46157.5, 46158, 50112.2, 50112.3, 50112.4, 50112.5, 55044, 55045, 55046, 55046.5, 60209, 60210, 60211, 60212, 60361 and 60361.5, Revenue and Taxation Code.