

REVENUE AND TAXATION CODE

SECTION 13510

13510. If the return provided for in Section 13501 is not filed within the time period specified therein or the extension specified in Section 13502, then the personal representative shall pay, in addition to the interest provided in Section 13550, a penalty equal to 5 percent of the tax due pursuant to this part, as finally determined, for each month, or portion thereof, during which that failure to file continues, not exceeding 25 percent in the aggregate, unless it is shown that such failure is due to reasonable cause. If a similar penalty for failure to timely file the federal estate tax return is waived, that waiver shall be deemed to constitute reasonable cause for purposes of this section.