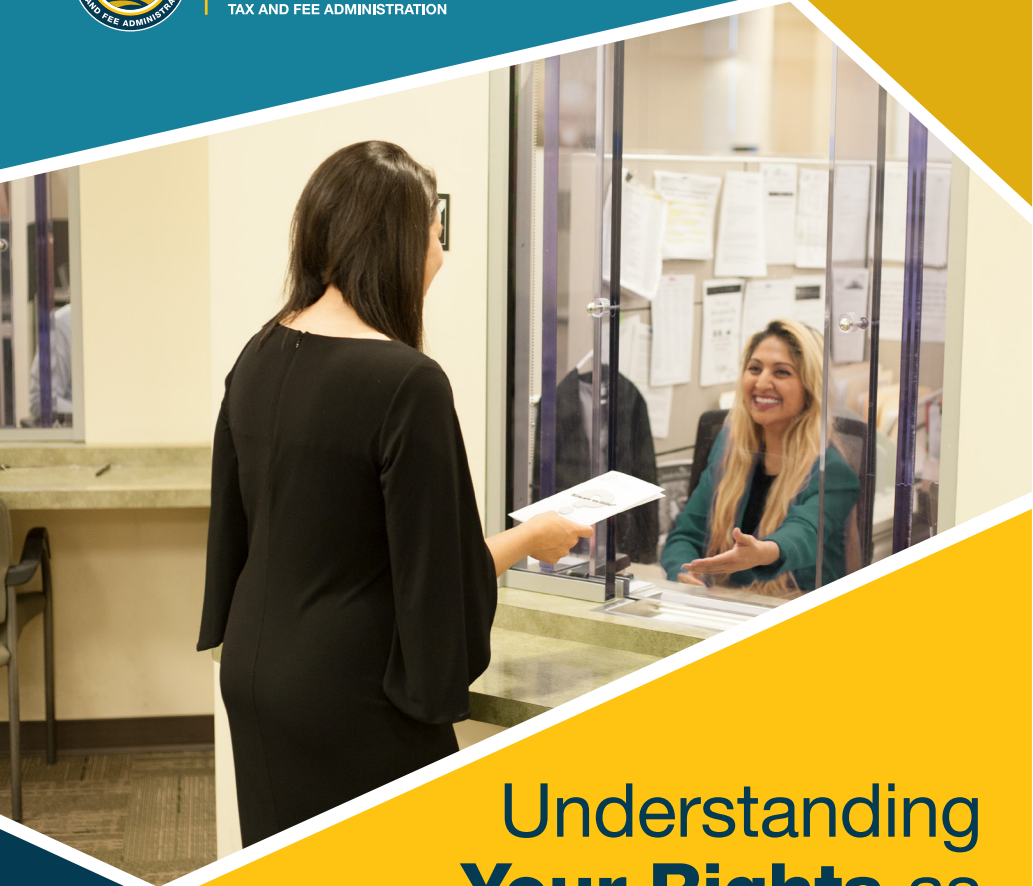




CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION



Understanding **Your Rights** as a **California** **Taxpayer**

Tax and Fee Programs Administered by the
California Department of Tax and Fee Administration



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Please note: The statements in this publication are general and are current as of the cover date. The Revenue and Taxation Code sections and applicable regulations that govern business taxes and fees are complex and subject to change. If there is a conflict between the law and this publication, any decisions will be based on the law.

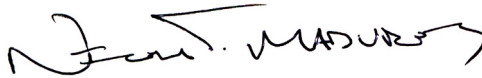


Introduction

At the California Department of Tax and Fee Administration, our mission is to make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

If you have a disagreement you cannot resolve through routine channels, I encourage you to contact our Taxpayers' Rights Advocate (TRA) Office. This office was created specifically to help resolve taxpayer problems. It is independent of other divisions in the Department and plays a vital role in helping taxpayers navigate a process that can be confusing and feel overwhelming at certain times. Our entire TRA Office staff is on hand to help, so please don't hesitate to reach out.

We recognize taxes can be complicated. That's why we all stand ready to help you find the simplest path to compliance. We want to ensure you know what your resources are, and we will work alongside you to help you navigate the tax process and make sure you know the opportunities available.



Nicolas Maduro, Director
California Department of
Tax and Fee Administration
October 2019



Preface

References to the Revenue and Taxation Code

When a topic discussed in this publication is governed by a particular section of the Revenue and Taxation Code (R&TC), we have included the section number for your reference. For example, section 7084 of the R&TC applies to the taxpayer education and information program. References to that section will be shown as R&TC section 7084. This publication provides citations to the Sales and Use Tax Law; however, there are similar provisions in the special tax and fee programs law. See [pages 16](#) and [17](#) for a summary of the Taxpayers' Rights Statutes that apply to the tax and fee programs administered by the CDTFA.





Your Right to Courteous and Prompt Service

We expect all taxpayers to be treated courteously and professionally and for our team members to provide prompt service. We make a commitment to treat taxpayers kindly and fairly and are evaluated on our contacts and communication with taxpayers [R&TC section 7088]. If you believe you have been treated unfairly, please ask to speak with a supervisor. If that action goes unresolved, please contact the [Taxpayers' Rights Advocate \(TRA\) Office](#).



Your Right to be Treated Fairly

During your interactions with the CDTFA, it is your right to:

- Have the law administered uniformly,
- Be treated fairly,
- Be advised of the procedures or methods used, and
- Be free from investigations or surveillance activities unrelated to the administration of tax programs. (R&TC section 7092 provides that any employee violating this provision is subject to disciplinary action, including dismissal from employment, in accordance with the State Civil Service Act.)

The CDTFA is here to administer our tax laws and collect the revenue that supports essential local public services. If during any interactions with CDTFA you experience harassment, inappropriate behavior, and/or your rights may appear to have been violated, please contact us. If you suffer adverse consequences because an employee of the CDTFA disregards procedures published by the CDTFA, you may bring action for damages against the State of California in Superior Court [R&TC section 7099].

It is the CDTFA's policy that its actions are carried out without regard to race, color, national origin, ancestry, sex, sexual orientation, religion, age, disability, or political affiliation or opinion.

It is also our policy to provide access to CDTFA's programs, services, and facilities to persons with disabilities in accordance with the provisions of the Americans with Disabilities Act. Please see the [our website](#) for

more information regarding the public access policy and public access grievance procedures.



Your Right to Confidentiality

Your right to confidentiality requires the CDTFA to keep your personal and financial identifying information private. There are some instances, however, where your information may not be protected from public disclosure. For instance, the information that appears on your seller's permit is public information and generally is not protected.

You also have the right to know why we are asking you for information, how we will use that information, and what might happen if you do not provide the information requested.

In certain instances, the law authorizes the CDTFA to share information with other government agencies, which are also bound by rules of confidentiality.



Your Right to Information and Assistance

You have the right to receive information and assistance in simple, nontechnical language to help you comply with the various tax and fee laws we administer. We work hard to provide you concise, understandable, and accurate information. As part of this effort, we review tax returns and audit findings to identify the most common errors made by taxpayers [R&TC section 7085]. This information, along with comments received from the public, is used to identify areas for improving our communications with taxpayers [R&TC section 7084].

We also provide interpreter services for persons who are hearing impaired and for those who need assistance in a language other than English.

Where you may get help

Internet

We provide a variety of information on our website at www.cdtfa.ca.gov.

Sales and Use Tax Classes

Basic classes on how to apply tax and file returns are provided by staff in our field offices.

For information on educational events, or if you would like to register for an event, please go to our website and click on [Taxpayer Events and Education](#). You may also view an [online tutorial](#) to learn basic information about sales and use taxes.

Small Business Fairs and Seminars

Federal, state, and local government agencies team up to offer free one-day tax seminars to local businesses. These events serve as a one-stop source of business and



tax information for business owners and are given throughout the state. Contact your local [CDTFA office](#) or visit our [website](#) for the date, location, and time of the next seminar in your area. You will also find on our website videos and presentations similar to those reviewed at the Small Business Fairs or Seminars.

Customer Service Center

If you have specific questions about tax returns or other issues, call our toll-free Customer Service Center. To reach the Customer Service Center, please call 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. and 5:00 p.m. (Pacific time), except state holidays.

Publications

You may go online to view and download publications and forms. Our publications range from the complete texts of CDTFA tax and fee laws to publications designed for specific industries, such as contractors and interior decorators. We also publish a quarterly Tax Information Bulletin (TIB), which includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. You can find current and archived TIBs on our website at www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm. Sign up for our CDTFA updates email list to receive a notification when the latest issue of the TIB has been posted on our website.

For a listing of available publications, or to obtain a publication, visit our website at www.cdtfa.ca.gov/formspubs/pubs.htm.

Written Advice

You have the right to ask for written advice on how tax applies to a particular type of transaction. Comments about your business transactions provided to you in a prior audit may be relied upon as “written advice” if the prior audit contains written evidence which demonstrates that the issue in question was examined, either in a sample or actual review. (The facts and conditions relating to the activity or transaction must not have changed from those which occurred during the period of operation in the prior audit.) Such evidence will be considered “written advice from the CDTFA” (see [Regulation 1705, Relief from Liability](#)).

If you rely on written advice that is later found to be in error, you may be excused from paying tax liabilities, including penalties and interest, that are directly related to the erroneous advice [[R&TC section 6596](#)]. We encourage you to put your questions in writing, since only documented material can be used as evidence for erroneous advice. Verbal advice is not applicable. You may email your request for written tax advice by clicking on [Contact us](#) on the bottom of the CDTFA website, then click on [General Tax Questions](#) under *By Email*. You can also send a letter directly to the [CDTFA office](#) nearest you.

Requests for written advice must include your name, address, and permit number (if applicable), along with a complete statement of all the facts related to the activity or transaction in question.

Copies of Your Account Records

The Information Practices Act allows individuals to have access to their personal information maintained in CDTFA files, including financial information such as tax records. Taxpayers and fee payers can access information such as returns, payments, and correspondence from CDTFA by using CDTFA’s online service system. Requests for records not available online should be made in writing to your closest field office. For more information, refer to publication 58A, *How to Inspect and Correct Your Records*, at www.cdtfa.ca.gov/formspubs/pub58a.pdf.



Public Access to Records

The Public Records Act allows for limited public access to non-confidential taxpayer account information the CDTFA maintains, unless the records are legally exempt from disclosure. Therefore, your confidential tax information is generally protected from being disclosed. Any person can file a Public Records Act request. These requests are handled by the Disclosure Office. You may contact the Disclosure Office in writing, by telephone, or by email:

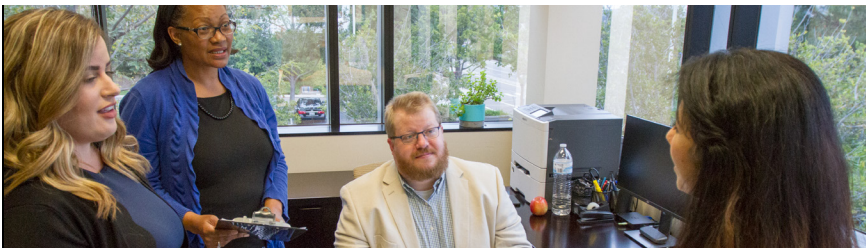
Disclosure Office, MIC:82
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0082
Telephone: 1-916-445-2918
Email address: Disclosure.Office@cdtfa.ca.gov

Your Right to Be Heard

Each year the CDTFA's Taxpayers' Rights Advocate holds a public meeting, at which taxpayers are invited to express their ideas, concerns, and recommendations regarding the programs and laws administered by the CDTFA [[R&TC section 7085](#)]. In addition to protecting your rights, privacy, and property, the Advocate is interested in receiving suggestions on how the CDTFA can help taxpayers better understand the tax laws.

Comments may be made directly to the Advocate and the Advocate's team members, or they may be forwarded in writing for consideration. For information on the date and location for the meetings, contact the TRA Office (see [page 15](#)) or visit our [website](#).

You may contact the Taxpayers' Rights Advocate Office directly if you have any concerns, suggestions, or are unable to resolve a problem with the CDTFA.



Your Rights during a Tax Audit

If your business is selected for an audit, you have the right to a fair and impartial examination. Our auditors are not evaluated based on revenue quotas or goals [R&TC section 7087]. During the course of the audit, you have the right to a clear explanation of the audit process and the reason for any information requested. For more information, see [publication 76, Audits](#). You can download a copy from our website.



Generally, an audit covers your returns filed over the past three years. In cases where no returns were filed, the law allows an audit for a period of eight years. On occasion, an auditor may request that you sign a *Waiver of Limitation*.

The Waiver of Limitation is a legal document that provides an extension of the statute of limitations for periods that would otherwise expire. This extension may result in a tax assessment for the period in question. However, the Waiver of Limitation will also extend the period of time in which you may file a claim for refund and will allow any credit arising from that period to be offset against a tax liability. At any point in the audit or appeal process, you have the right to bring in your accountant, attorney, or other representative to assist you.

When the audit is completed, the auditor will meet with you to discuss the audit findings. You have the right to a clear and concise explanation of any adjustments. You also have the right to a complete copy of your audit, including the auditor's working papers, schedules, and narrative comments [R&TC section 7086]. If you do not understand or agree with the audit, you will have an opportunity to resolve the issues informally by meeting with the auditor's supervisor and, if necessary, the audit supervisor's superior. Following this meeting, CDTFA staff will make every effort to resolve any disagreements at the local level. Based on the audit finding, you will receive a tax bill called a *Notice of Determination* or a *Notice of Refund*.

If you agree with the liability stated in the Notice of Determination (Notice), you should make full payment immediately or contact the collection staff at your local [CDTFA office](#) to make arrangements for

payment. Interest will be calculated on the outstanding tax liability and will continue to accrue until the tax is paid in full.

If you do not pay the liability by the due date stated in the Notice, an additional ten percent finality penalty will be applied. If you are unable to pay the entire liability by the due date, the CDTFA may waive the ten percent finality penalty if you enter into and complete a mutually agreed upon installment payment agreement [R&TC section 6832]. See [page 12](#), Installment Payment Agreements.

If the audit indicates that you are entitled to a refund, you will receive a Notice of Refund. The CDTFA will forward the information to the State Controller's Office for issuance of a refund check. In some instances, your refund could be reduced by the amount of any debts you owe the CDTFA or another state agency.

Your Right to Appeal the Audit

If you do not agree with the Notice of Determination, you have 30 days from the date the Notice was mailed to file a formal appeal.

If you miss the deadline to file an appeal, the only way provided by statute to appeal the liability is to pay the tax or fee in full and then file a claim for refund. However, the CDTFA may, at its discretion, accept a late appeal as an "administrative protest" if there is a reasonable basis to believe that there may be an error in the Notice of Determination sent to you [[Regulation 35019](#)]. (See [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes*, for further information.)

A formal appeal, called a [CDTFA-416](#), *Petition for Redetermination* available on the CDTFA's website, must:

- Be in writing;
- Identify the amount the taxpayer wishes to contest (the taxpayer may contest all or a portion of the amount shown on a notice), if known;
- State the specific grounds or reasons why the notice of determination should be reconsidered; and
- Be signed by the taxpayer or the taxpayer's authorized representative.

Send your petition to the appropriate address from the list on [page 18](#) under Petitions of Audits and Other Determinations. It is important that you respond timely to all CDTFA correspondence during your appeal. Failure to respond may result in your appeal being denied.

The formal appeals process will include a review of your audit by the Business Tax and Fee Division (BTFD), which will evaluate several options to resolve the disagreement. If the review establishes merit for your petition, your case may be referred back to the auditor, you may be asked to provide additional documentation, or the CDTFA may approve an immediate adjustment.

At any time during the appeals process, you may also request a settlement of your disputed liability [[R&TC section 7093.5](#)].

If you are interested in pursuing a settlement, please contact the:

Settlement Section, MIC:87
California Department
of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0087
Telephone: 1-916-324-2836

If you dispute BTFD's conclusion and have requested an appeals conference (and have confirmed that request if asked to do so), your case will be referred to the Appeals Bureau for an appeals conference to be held by an Appeals Bureau attorney or auditor who has had no prior involvement with your case. You have the right to have this conference held at a [CDTFA office](#) convenient to you. You also have the right to receive prior notice if the conference will be recorded and the right to receive a copy of the recording.

Although the majority of appeals are decided within a year, some may take longer.

Please note: Your appeal will not stop the accrual of interest. Therefore, we encourage you to pay the tax portion of the liability as soon possible to stop the accrual of interest. Any amounts found not due will be refunded when your appeal is concluded. You may call a customer service representative toll-free at 1-800-400-7115 (CRS:711) to ask about the status of your appeal and the interest that has accrued to date.

If the Appeals Bureau denies your appeal, in whole or in part, and you disagree, you may submit your appeal to the [Office of Tax Appeals](#) (OTA). If OTA denies your appeal, or if you do not submit your appeal to OTA, you must pay any liability in full before you may pursue your appeal in court. For your reference, the CDTFA provides two publications that explain the audit and appeals process in more detail, [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes*, and [publication 76](#), *Audits*. Both publications are available on the CDTFA website.

Your Right to Be Reimbursed for Appeal Expenses

If the OTA grants your appeal in whole or in part, you may be entitled to reimbursement for reasonable fees and expenses related to your hearing if action taken by CDTFA staff was unreasonable. For more information on reimbursement claims, including whether you have an eligible claim or how to file a claim, contact the OTA.

Reimbursement claims should be addressed to:

The Office of Tax Appeals
PO Box 989880
West Sacramento, CA 95798-9880

Your Rights during the Collection Process

During any collection action, you have the right to be treated courteously and professionally by CDTFA team members.

You have a legal obligation to report and pay your taxes or fees when they are due. If your taxes/fees are not paid on time, the CDTFA is required by law to collect what you owe. If necessary, the Department may take collection actions, such as filing a lien against your property or placing a levy against your wages, bank account, or other personal property. For more information, see [publication 54, *Collection Procedures*](#). You may download a copy from our website, or you can call our Customer Service Center to request a copy.

It is very important for you to respond to all of our attempts to contact you. If you do not respond, the CDTFA will have no choice but to proceed with collection action. Because notices are typically sent to the last address of record, it is important for you to notify the CDTFA of any address changes as soon as possible.



It is also critical that you notify CDTFA of any changes in ownership on your account. If you fail to notify CDTFA of these changes in a timely manner, you could be held liable for taxes, fees, surcharges, interest and/or penalties which are incurred by the successor entity even though you have ceased to own or operate the business.

If you buy a business, you may request a tax clearance from the CDTFA to protect yourself from responsibility for the sales and use tax debts of the seller of the business. If you do not obtain a clearance, you may be held liable for those taxes up to the amount of the purchase price. For more information, please see [publication 74, *Closing Out Your Account*](#).

If you are a corporate officer or person responsible for paying the corporation's sales and use taxes, you may be held personally liable for the corporation's unpaid taxes, interest, and penalties if the corporation is terminated, dissolved, or abandoned.

Liens (prior notice, free releases, recording fee)

A tax lien is a public notice of debt that attaches to your property and your rights to property. Once a tax lien is filed, it becomes a matter of public record and may adversely affect your credit rating. When the liability is paid in full, the CDTFA will issue a lien release and record it with the County Recorder.

You must be notified by the CDTFA 30 days prior to the filing of a lien to give you an opportunity to pay the liability [[R&TC section 7097](#)]. That notice will be contained in the *Demand for Immediate Payment* sent on a final tax liability. Jeopardy determinations (tax bills that require immediate payment) are exempt from this requirement.

If a lien was filed in error, you have the right to a "free" release. A free release allows you to have the lien removed and carries a certification that the lien was recorded in error. Additionally, you may request a copy be mailed to the major credit reporting companies in the county where the lien was filed.

Under certain circumstances, CDTFA may release or subordinate a lien if it determines that the release or subordination will facilitate the collection of the tax liability or will be in the best interest of the state and the taxpayer [[R&TC section 7097](#)].

Levies and Garnishments

A levy or garnishment is the taking of property to satisfy a liability. CDTFA has the authority to levy/garnish your property (such as bank accounts, wages, real estate, and accounts receivable) if you do not pay



the amount due or make arrangements to settle your debt. The CDTFA may release any levy against your property if the estimated costs of the levy and sale of that property will exceed the liability for which the levy was made. The Taxpayers' Rights Advocate may also order the release of any levy or notice to withhold, upon his or her finding that the levy or notice threatens the health or welfare of the taxpayer or his or her spouse or dependents [R&TC section 7094].

The CDTFA may return levied property if:

- The levy was not in accordance with the law;
- A taxpayer has entered into and is in compliance with an installment payment agreement (unless that agreement allows for the levy); or
- The return of the property will facilitate collection of the tax liability or is in the best interest of the state and the taxpayer [R&TC section 7094.1].

A garnishment against your wages will automatically attach to 25 percent of your net pay. You have the right to request a hearing with staff in your local [CDTFA office](#) to determine whether the garnishment is excessive and should be adjusted to a lesser amount of your net pay. At this hearing, you will be required to provide financial information to support your belief that the garnishment should be lowered.

If your bank account is seized in error, you have a right to file a claim for reimbursement of any bank charges and any other reasonable third party check charge fees incurred as a direct result of the Department's action [R&TC section 7096]. You must file your claim in writing with the CDTFA within 90 days of the levy, and the CDTFA is required to respond to your claim within 30 days of receipt of your claim. You will not be eligible for reimbursement if it is found that the erroneous levy resulted from your failure to respond to contacts from the CDTFA or provide requested information.

Revocation of Permit or License

If you owe past due tax, fail to file your tax returns on time, or fail to post adequate security, the CDTFA may revoke or suspend your permit or license. Under Sales and Use Tax Law [R&TC section 7098], as well as certain special tax and fee laws, you must be notified 60 days before this action is taken [see table on pages 16 and 17]. This allows you an opportunity to resolve any outstanding issues with your account. Continuing to operate with a revoked or suspended permit or license may result in monetary fines and criminal prosecution [R&TC sections 6071 and 7153].

Installment Payment Agreements

The CDTFA has the discretion to enter into a written payment agreement with you to enable you to pay delinquent tax, interest and penalty in installments. With mutual consent, you and CDTFA may alter or modify the agreement [R&TC section 6832 (a)].



It is best to pay your taxes or fees in full when you file your return or when you receive a bill from CDTFA. If you do not have sufficient cash or assets to pay your taxes in full, you should attempt to borrow the money. If you are unable to obtain a loan,

team members can work with you and try and make other arrangements for you to pay. However, team members may require financial statements or ask you to obtain financing before agreeing to a payment plan. CDTFA recommends that you pay as much as you can to minimize the amount of interest that will accrue. For your convenience, CDTFA accepts credit card payments.

Please note: The acceptance of an installment payment agreement may or may not stop the filing of a tax lien. Unless the taxpayer is advised in the installment payment agreement that a lien may be filed, it is CDTFA's policy that a lien shall not be filed after an arrangement has been agreed to so long as the taxpayer is in compliance with that agreement and will satisfy the liability within 36 months of being final. Be sure to clarify this with the CDTFA office handling your account.

Penalties

If circumstances beyond your control prevented you from filing your return or paying your taxes on time, CDTFA may relieve certain penalties. The law requires that you make your request in writing under penalty of perjury [R&TC section 6592]. Submit your request for relief of penalty online from the CDTFA Taxpayer Online Services Portal at <https://onlineservices.cdtfa.ca.gov/Directory/>.

You may also send your request to the appropriate address from the list on [page 19](#) under Requests for Relief of Penalty or Interest.

If certain requirements are met, the CDTFA will relieve finality penalties on CDTFA debts for taxpayers who request and satisfactorily complete installment payment agreements. A finality penalty is the ten percent penalty on the tax portion not paid within 30 days of billing. To be eligible for relief, the liability cannot have a fraud penalty, the taxpayer must initiate or request the installment payment agreement, and the agreement

must be accepted within 45 days after the Notice of Determination or Redetermination becomes final [R&TC section 6832]. The payment plan must be completed as agreed. After the completion of the payment plan, a request for relief of the finality penalty may be submitted. (For more information see [publication 75](#), *Interest and Penalties*.)

Interest

Interest is calculated on unpaid tax only and is figured from the date the tax was originally due. Interest continues to accrue until the tax portion of the liability is paid. Generally, the law does not permit the cancellation of interest; however, there are certain circumstances where the interest may be relieved as discussed below.

There are provisions for relieving interest if: 1) you relied on incorrect written advice from the CDTFA [R&TC section 6596]; or 2) your payment was late due to a natural or uncontrollable disaster, such as a fire, flood, or earthquake [R&TC section 6593].

The CDTFA may also relieve some or all interest if a taxpayer's failure to pay tax is:

- Due to an unreasonable error or delay by a CDTFA employee, or
- A direct result of an error by the Department of Motor Vehicles in calculating the use tax due on vehicles or vessels [R&TC section 6593.5].

If the CDTFA issues an erroneous refund to a taxpayer and seeks repayment, interest on the repayment will be waived for a 30 day period beginning from the date the CDTFA mails a Notice of Determination for the repayment [R&TC section 6964].

Send your request for relief of interest to the appropriate address from the list on [page 19](#) under Requests for Relief of Penalty or Interest.

Offers in Compromise

An Offer in Compromise (OIC) is a proposal to pay the CDTFA an amount that is less than the full tax or fee liability due.

You may submit an OIC if you:

- Have a tax or fee liability on a closed account;
- Are no longer associated with the business that incurred the liability;
- Do not dispute the amount of tax or fee you owe; and
- Cannot pay the full amount you owe in a reasonable amount of time.

The CDTFA will also consider an OIC for the following: 1) open and active businesses that did not collect tax reimbursement; 2) successors of businesses that may have inherited tax liabilities from their predecessors; and 3) consumers who are not required to hold a seller's permit but incurred a use tax liability. Generally, OIC Section staff will recommend approval of your offer if they find that the proposal represents the maximum amount the CDTFA can expect to collect from you in a reasonable period of time, which is typically five to seven years. Your offer will not be accepted if you have assets or income available to pay off your debt. For additional information, see [publication 56](#), *Offer in Compromise*.



Your Right to a Jeopardy Determination Hearing

You have the right to an administrative hearing regarding a jeopardy determination, which is a bill for immediate payment of taxes. For additional information, see [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees*.

During the administrative hearing, it is your right to try to establish that the jeopardy determination is for an amount not owed or that the determination is excessive, and/or to request a stay of collection.

If the jeopardy determination accompanies a seizure of property, you have the right to request an administrative hearing before a representative of the CDTFA's Appeals Bureau. This hearing will determine whether the sale of the property seized by the CDTFA would result in irreparable injury to you.



Your Right to Claim a Refund

If you make any payments that you believe exceed the amount you owe, you have the right to file a claim for refund (you can use form [CDTFA-101](#), *Claim for Refund or Credit*). While no specific form is required, the law does require that all claims be filed in writing and state the basis for the claim in a timely manner. You may file a claim for a refund online through your account on CDTFA's [Taxpayer Online Services Portal](#).

Claims for refunds may also be mailed to the appropriate address from the list on [page 18](#) under Claims for Refund. To be timely, a claim must be filed within three years from the due date of the return for which the overpayment was made, or six months from the date of overpayment, whichever is later. For overpayments on determinations, claims must be filed within six months from the determination finality date or six months from the date of overpayment, whichever is later [[R&TC section 6902](#)]. A refund of an overpayment of any tax, penalty, or interest involuntarily collected by the CDTFA by means of levy, liens, or other enforcement procedures may be requested if a claim for refund is filed within three years of the date of overpayment [[R&TC section 6902.3](#)].

As of January 1, 2017, if you made installment payments on a final Notice of Determination (billing) and are disputing your tax liability, you may file one timely claim for refund to cover all future payments applied to that billing, and any prior payments that remain within the applicable statute of limitations. If you are disputing more than one billing, you must file a timely claim for refund for each separate billing.



Your Taxpayer's Rights Advocate Office

If you have serious concerns or a disagreement that you have not been able to resolve through routine channels, or if you would like to know more about your rights under any of the tax or fee programs administered or overseen by the CDTFA, please contact the TRA Office:

Taxpayers' Rights Advocate Office, MIC:70
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070
Telephone: 1-916-324-2798
Toll-Free: 1-888-324-2798 Fax: 1-916-323-3319
Email: www.cdtfa.ca.gov/email

You may also visit the [TRA Office](#) on the CDTFA's website (click on *Know Your Rights*) to:

- [Contact](#) the TRA Office;
- Read about an upcoming [Taxpayers' Bill of Rights meeting](#); and
- Read or download the [Taxpayers' Rights Advocate's Annual Report](#).

Taxpayers' Rights Statutes

(Revenue and Taxation Code Sections)

Description	Sales and Use Tax 7080-7099	Motor Vehicle Fuel License Tax 8260-8277	Use Fuel Tax 9260-9278	Cigarette Tax 30458-30459.7	Alcoholic Beverage Tax 32460-32476	Energy Resources Surcharge 40200-40216	Emergency Telephone Users Surcharge 41160-41176
Administration	7082	8260	9260	30458	32460	40200	41160
Taxpayers' Rights Advocate	7083	8261	9261	30458.1	32461	40201	41161
Education and Information Program	7084	8262	9262	30458.2	32462	40202	41162
Get It in Writing	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Areas of Taxpayer Noncompliance	7085	N/A	N/A	N/A	N/A	N/A	N/A
Annual Hearing	7085	8263	9263	30458.3	32463	40203	41163
Statements in Simple/ Clear Language	7086	8264	9264	30458.4	32464	40204	41164
Quotas/Goals Barred	7087	8265	9265	30458.5	32465	40205	41165
Evaluation of Staff's Public Contact	7088	8266	9266	30458.6	32466	40206	41166
Timely Resolution of Petitions and Refunds	7089	8267	9267	30458.7	32467	40207	41167
Hearing Procedures/ Locations	7090	8268	9268	30458.8	32468	40208	41168
Reimbursement of Hearing Expenses	7091	8269	9269	30458.9	32469	40209	41169
Nontax Investigations Barred	7092	8270	9270	30459	32470	40210	41170
Settlement of Disputed Liabilities	7093.5	N/A	9271	30459.1	32471	40211	41171
Offers in Compromise	7093.6	N/A	9278	30459.15	32471.5	40211.5	41171.5
Release of Levy	7094	8272	9272	30459.2	32472	40212	41172
Return of Levied Property	7094.1	N/A	9272.1	30459.2a	32472.1	40212.5	41172.5
Exemptions from Levy	7095	8273	9273	30459.3	32473	40213	41173
Reimbursement of Bank Charges	7096	N/A	9274	30459.4	32474	40214	41174
Notice Prior to Filing Lien	7097	N/A	9275	30459.4	32475	40215	41175
Notice Prior to Suspension	7098	8276	9276	30459.6	N/A	N/A	N/A
Remedy for Staff Disregard of Procedures	7099	8277	9277	30459.7	32476	40216	41176

Taxpayers' Rights Statutes

(Revenue and Taxation Code Sections continued)

Description	Hazardous Substances Tax 43511-43527	Integrated Waste Management Fee 45856-45872	Oil Spill Response, Prevention and Administration Fees 46611-46628	Underground Storage Tank Maintenance Fee 50156-50156.18	Fee Collection Procedures 55321-55337	Diesel Fuel Tax 60621-60637	Timber Yield Tax 68505-38880
Administration	43511	45856	46611	50156	55321	60621	38701
Taxpayers' Rights Advocate	43512	45857	46612	50156.1	55322	60622	N/A
Education and Information Program	43513	45858	46613	50156.2	55323	60623	N/A
Get It in Writing	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Areas of Taxpayer Noncompliance	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Annual Hearing	43514	45859	46614	50156.3	55324	60624	N/A
Statements in Simple/ Clear Language	43515	45860	46615	50156.4	55325	60625	N/A
Quotas/Goals Barred	43516	45861	46616	50156.5	55326	60626	N/A
Evaluation of Staff's Public Contact	43517	45862	46617	50156.6	55327	60627	N/A
Timely Resolution of Petitions and Refunds	43518	45863	46618	50156.7	55328	60628	38614
Hearing Procedures/ Locations	43519	45864	46619	50156.8	55329	60629	N/A
Reimbursement of Hearing Expenses	43520	45865	46620	50156.9	55330	60630	38708
Nontax Investigations Barred	43521	45866	46621	50156.10	55331	60631	N/A
Settlement of Disputed Liabilities	43522	45867	46622	50156.11	55332	60636	N/A
Offers in Compromise	43522.5	45867.5	46628	50156.18	55332.5	60637	38880
Release of Levy	43523	45868	46623	50156.12	55333	60632	N/A
Return of Levied Property	43523.5	45868.5	46623.5	50156.17	55333.5	60632.1	38505
Exemptions from Levy	43524	45869	46624	50156.13	55334	60633	N/A
Reimbursement of Bank Charges	43525	45870	46625	50156.14	55335	60633.1	N/A
Notice Prior to Filing Lien	43526	45871	46626	50156.15	55336	60633.2	N/A
Notice Prior to Suspension	N/A	N/A	N/A	N/A	N/A	60634	N/A
Remedy for Staff Disregard of Procedures	43527	45872	46627	50156.16	55337	60635	N/A

Mailing Addresses for Petitions, Claims for Refund, and Requests for Relief of Penalty or Interest

Unless you have been directed by a CDTFA team member to send your petition, claim, or request for relief to them, you may send your completed form to one of the offices listed below based on the tax or fee program involved. For your convenience, you may electronically file through your online account at <https://onlineservices.cdtfa.ca.gov/Directory/>.

Tax or Fee Program	Address
Petitions of Audits and Other Determinations	
Sales and Use Tax (except Use Tax on Vehicles, Vessels, or Aircraft)	Petitions Section, MIC:38 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0038
Use Tax on Vehicles, Vessels, or Aircraft	Consumer Use Tax Section, MIC:37 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0037
All Other Tax and Fee Programs	Appeals and Data Analysis Branch, MIC:33 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0033
Claims for Refund	
Sales and Use Tax	Audit Determination and Refund Section, MIC:39 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0039
All Other Tax and Fee Programs	Appeals and Data Analysis Branch, MIC:33 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0033

Tax or Fee Program	Address
Timber Yield Tax	Timber Tax Section, MIC:60 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0060
Requests for Relief of Penalty or Interest	
Sales and Use Tax (except Use Tax on Vehicles, Vessels, or Aircraft)	Petitions Section, MIC:38 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0038
Use Tax on Vehicles, Vessels, or Aircraft	Consumer Use Tax Section, MIC:37 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0037
All Other Tax and Fee Programs	Appeals and Data Analysis Branch, MIC:33 California Department of Tax and Fee Administration PO Box 942879 Sacramento, CA 94279-0033



Getting Assistance from Other Tax Agencies

For assistance with tax and fee programs not administered by the CDTFA, you may contact advocate offices at each of the following agencies:

[Employment Development Department \(EDD\)](#)

1-888-745-3886

[Franchise Tax Board \(FTB\)](#)

1-800-852-5711

[State Board of Equalization \(BOE\)](#)

1-916-327-2217

[Internal Revenue Service \(IRS\)](#)

1-877-777-4778

Please see CDTFA [publication 145](#), *California Taxpayer Advocates*, for complete contact information. In addition, you may visit the California Tax Service Center at www.taxes.ca.gov for links to information about all the California Taxpayer Advocates (click on [Contact Us – Your Rights](#)).

