

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

450 N STREET, SACRAMENTO, CA PO BOX 942879, SACRAMENTO, CA 94279-0050 1-916-324-2373 • FAX 1-916-322-2958 www.cdtfa.ca.gov EDMUND G. BROWN JR. Governor

MARYBEL BATJER Secretary, Government Operations Agency

> NICOLAS MADUROS Director

April 25, 2018

Dear Interested Party:

The California Department of Tax and Fee Administration (CDTFA) adopted emergency regulations effective March 19, 2018, to implement part 8.7 of division 3 of title 2 of the Government Code, which established the CDTFA, and provides for appeals from the CDTFA to the Office of Tax Appeals. The emergency regulations added division 5 to title 18 of the California Code of Regulations (CCR), which contains the CDTFA's new appeals regulations, and amended divisions 1, 2, and 2.1 of title 18 of the CCR to make them consistent with the establishment of the CDTFA and the CDTFA's new appeals regulations.

Staff would like to invite you to discuss the CDTFA's new appeals regulations and present any additional suggestions or comments regarding the new appeals regulations and amendments to divisions 1, 2, and 2.1 of title 18 of the CCR. Accordingly, an interested parties meeting is scheduled as follows:

May 15, 2018 Room 122 at 10:00 a.m. 450 N Street, Sacramento, CA

If you would like to participate by teleconference, call 1-888-822-7517 and enter access code 5038418. You are also welcome to submit your comments to the address or fax number in this letterhead or via email at BTFD-BTC.InformationRequests@cdtfa.ca.gov by May 29, 2018. You should submit written comments including proposed language if you have suggestions you would like considered during this process. Copies of the materials you submit may be provided to other interested parties, therefore, ensure your comments do not contain confidential information. Please feel free to publish this information on your website or distribute it to others that may be interested in attending the meeting or presenting their comments.

The CDTFA's new appeals regulations are available on the CDTFA's website at http://www.cdtfa.ca.gov/taxes-and-fees/Division-5-Text-2018.pdf and all of the emergency regulations, including the amendments to divisions 1, 2, and 2.1. are available on the CDTFA's website at http://www.cdtfa.ca.gov/taxes-and-fees/reg-35001-2018.htm. If you are interested in other Business Taxes Committee topics refer to the CDTFA website at http://www.cdtfa.ca.gov/taxes-and-fees/business-taxes-committee.htm for copies of discussion papers and calendars of current and prior issues.

Thank you for your consideration. Staff looks forward to your comments and suggestions. Should you have any questions, please feel free to contact Business Taxes Committee staff member Mr. Robert Prasad at 1-916-445-2710 or Mr. Bradley Heller at 1-916-323-3091, who will be leading the meeting.

- cc: Mr. Nicolas Maduros (MIC 104)
 - Ms. Katie Hagen (MIC 104)
 - Mr. Tad Egawa (MIC 83)
 - Ms. Susanne Buehler (MIC 43)
 - Mr. Wayne Mashihara (MIC 47)
 - Mr. Todd Gilman (MIC 70)
 - Mr. Randy Silva (MIC 100)
 - Mr. James Dahlen (MIC 57)
 - Ms. Debra Kalfsbeek (MIC 62)
 - Mr. Kevin Hanks (MIC 49)
 - Mr. Mark Durham (MIC 67)
 - Mr. Robert Tucker (MIC 82)
 - Mr. Jeff Vest (MIC 85)
 - Mr. Bradley Heller (MIC 82)
 - Mr. David Levine (MIC 85)
 - Ms. Dana Brown (MIC 85)
 - Ms. Casey Tichy (MIC 85)
 - Mr. Rick Zellmer (MIC 85)
 - Ms. Kirsten Stark (MIC 50)
 - Ms. Lynn Whitaker (MIC 50)
 - Mr. Joe Fitz (MIC 67)
 - Mr. Marc Alviso (MIC 104)
 - Mr. Chris Lee (MIC 104)
 - Ms. Karina Magana (MIC 47)
 - Mr. Bradley Miller (MIC 92)
 - Mr. Alfred Buck (MIC 70)
 - Mr. Robert Prasad (MIC 50)
 - Mr. Michael Patno (MIC 50)