



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

# Appeals Procedures

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Sales and Use Taxes and Special Taxes and Fees



## Who should read this publication?

This publication provides general information about appeals procedures for sales and use taxes and for the numerous other business taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA). We use the term “special taxes and fees” to refer to the business taxes and fees administered by CDTFA other than sales and use taxes. Page 23 lists all special taxes and fees administered by CDTFA.



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*Please note:* The information in this publication is intended to be accurate as of its date of publication. As with all laws and regulations, those governing appeals are subject to change, and if there is a conflict between information in this publication and the laws or regulations, the applicable laws and regulations are controlling. To ensure that you have the most current information, please contact the [CDTFA office](#) responsible for your tax or fee account.

# Introduction

If you disagree with a decision regarding your liability for taxes or fees, you can usually dispute that decision by filing a timely appeal. The majority of appeals are resolved after discussions with staff of CDTFA's Business Tax and Fee Division. If your appeal is not resolved by those discussions, you may be able to appeal to CDTFA's Appeals Bureau and then, if necessary, to the Office of Tax Appeals, an independent state agency created to hear such appeals.

## Points to Remember

- You may challenge an assessment for a tax or fee by submitting an appeal within the time limits set forth by law. You do not lose this right even if you initially agreed that the tax or fee is due, as long as you timely file your appeal. If you pay a tax or fee without appealing the assessment, you may still dispute the tax or fee by filing a claim for refund within the time limits set forth by law.
- There are several steps involved in the appeals process. In some cases, an appeal can be referred back to a prior step. As a result, you may go through some steps in the appeals process more than once.
- You may also seek a settlement of certain liabilities and claims for which you have a pending appeal (see [page 17](#), *Proposing a Settlement of a Disputed Tax or Fee Liability*).
- If you file an appeal, it is very important that you carefully read all notices and letters sent by CDTFA. *Your appeal may be denied if you do not respond within the time limits stated in the notices and letters sent to you.* If a filing deadline occurs on a Saturday, Sunday, or state holiday, it is extended to the next business day. For purposes of determining whether you have met a required deadline for documents you mail to CDTFA, the date of the postmark will be regarded as the filing date. All time periods described in this publication are *calendar days*, not business days.
- Even if you appeal an assessment, interest will continue to accrue on any assessed tax or fee that is not paid, so, to stop the accrual of interest, you may want to pay some or all of the assessed tax or fee while your appeal is pending (see *A Note About Interest*, on the [next page](#)). You have the authority to indicate how you would like your payment to be applied. Your payment of an amount of assessed tax or fee disputed by your pending appeal will not be regarded as a concession that the amount paid was due.

### **Make Sure You Have Complete and Current Information**

There may be minor differences between the procedures for sales and use tax appeals and the procedures for special tax and fee appeals. In addition, other state agencies may be involved in the appeals process for certain special taxes and fees. If you have procedural questions, you should call the CDTFA unit that administers the specific tax or fee rather than relying solely on this publication (see contact information on [pages 24 through 25](#)). You may also obtain a copy of the applicable laws, regulations, or CDTFA publications that apply to your specific tax or fee online at [www.cdifa.ca.gov](http://www.cdifa.ca.gov), or by calling our Customer Service Center at 1-800-400-7115 (CRS:711).

### **A Note About Interest**

Interest continues to accrue on the amount of the taxes or fees due while your appeal is pending. You can stop interest from accruing by paying the assessed taxes or fees. In deciding whether to pay some or all of such taxes or fees while your appeal is pending, you may wish to consider that the interest rate CDTFA pays on refunds (often called “credit interest”) is significantly lower than the interest rate you must pay on amounts you owe CDTFA. For example, the interest rate charged on unpaid taxes or fees for the period July 1, 2012, through December 31, 2016, is six percent per year while the credit interest rate paid on refunds for the same period is zero percent; the interest rate charged on unpaid taxes or fees for the period July 1, 2017, through June 30, 2018, is seven percent per year while the credit interest rate paid on refunds for the same period is one percent per year. Interest rates may change every six months.

If CDTFA grants a refund and the credit interest rate exceeds zero percent, CDTFA usually pays credit interest on the amount of tax or fee refunded to you, unless it concludes that the overpayment was intentional or careless.

Please refer to the law and regulations for the specific instructions and interest calculation methods that apply to your situation.

### **Gifts from Taxpayers**

CDTFA employees are prohibited from soliciting or accepting, directly or indirectly, any gift, gratuity, favor, entertainment, loan, or any other thing of monetary value from a person or entity that the CDTFA employee knows or has reason to believe:

- Has or is seeking to obtain contractual or other business or financial relations with CDTFA; or
- Conducts business or other activities that are regulated or monitored by CDTFA under circumstances from which it reasonably could be substantiated that the gift was intended to influence the employee in his or her official capacity, or was intended as a reward for any official action performed by the employee.

# Appealing a Determination of Taxes or Fees Due

If an audit finds that you have underpaid taxes or fees or if CDTFa otherwise determines that you owe additional amounts, CDTFa will send you a billing called, for most taxes and fees, a *Notice of Determination* or a *Notice of Jeopardy Determination*. The notice will state the amount of tax or fee and penalty due, plus the amount of interest that has accrued on the tax or fee due. If you do not agree with the amounts shown, you may appeal by filing a petition for redetermination (see next section), or you may pay the amount due and file a claim for refund (see [page 10](#), *Filing a Claim for Refund*).

Information about the audit process is included in [publication 76](#), *Audits*, which is available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling our Customer Service Center at 1-800-400-7115 (CRS:711).

## Petition for Redetermination

### Filing Deadline

An appeal of a Notice of Determination is called a petition for redetermination (petition). You must wait for the Notice of Determination to be issued before you file a petition; an appeal filed before the Notice of Determination is issued is not a valid petition. Generally, you have 30 days from the date the Notice of Determination was mailed to you to file a petition. If you do not file a petition before the filing deadline, your liability will be final and will be due and payable. An appeal filed after the filing deadline is not a valid petition. However, if you miss the filing deadline, you may still appeal the liability by paying the tax or fee determined to be due and then filing a timely claim for refund (see [page 10](#), *Filing a Claim for Refund*).

For information on responding to a Notice of Jeopardy Determination, see [page 16](#), *Appealing a Jeopardy Determination*.

### Content of Your Petition

Your petition should include your tax or fee program account number and must:

- Be in writing.
- Identify the amount(s) you wish to dispute, if known (you may dispute all or part of the amount assessed by the Notice of Determination).
- State the specific grounds or reasons you believe you do not owe the tax or fee; and
- Be signed by you or your authorized representative.

Your petition may include a request for an appeals conference, which, if necessary, would be held by CDTFa's Appeals Bureau.

Your petition may also include a request that your case be considered under CDTFA's Administrative Settlement Program. Review under the Settlement Program is confidential and will not affect your appeal rights. See [page 17](#), *Proposing a Settlement of a Disputed Tax or Fee Liability*, for additional information regarding the Settlement Program.

Although you do not need to use a specific form for your petition and can, for example, submit your petition by letter, CDTFA provides a form you may use, [CDTFA-416](#), *Petition for Redetermination*, a copy of which is included in this publication and is available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also complete and file your petition online through your account on CDTFA's website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). A petition properly completed and submitted through your online account is regarded as satisfying the requirements that your petition be in writing and be signed.

### Filing Your Petition

Unless you file your petition through your online account on CDTFA's website, you will need to mail, email, or fax your petition to CDTFA.

If you are filing a petition to dispute a Notice of Determination for sales and use tax, email your petition to [BTFDPetSection@cdtfa.ca.gov](mailto:BTFDPetSection@cdtfa.ca.gov), or fax your petition to 1-916-324-0678, or mail your petition to:

Petitions Section, MIC:38  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0038

If you are filing a petition to dispute a Notice of Determination for a special tax or fee, email your petition to [adab@cdtfa.ca.gov](mailto:adab@cdtfa.ca.gov), or fax your petition to 1-916-323-9497, or mail your petition to:

Appeals and Data Analysis Branch, MIC:33  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0033



### Review by the Business Tax and Fee Division

The Business Tax and Fee Division (BTFD) will send you a letter confirming receipt of your petition. BTFD may request that you provide evidence to support your position. You may amend your petition to state additional grounds for disputing the determination while your appeal is pending before CDTFA.

After reviewing your petition and the evidence you provide, BTFD will notify you by letter of its conclusions. If BTFD concludes that your petition should be denied in whole or in part and you had not previously requested an appeals conference, the letter will ask whether you want an appeals conference; if you had previously requested an appeals conference, the letter may ask that you confirm your request. If you do not agree with BTFD's conclusions and you wish to

pursue your appeal to the next level, it is very important that you respond to BTFD's letter within 30 days to request an appeals conference or to confirm your prior request, if applicable. Otherwise, if you do not timely request an appeals conference or, if asked to do so, confirm a prior request, a Notice of Redetermination will be issued to you based on BTFD's conclusions and your appeal will end.

### **The Appeals Conference**

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.

BTFD will mail you a letter to notify you when it refers your case to the Appeals Bureau, and will include with that letter a Verification of Appeals Conference form, which you will be asked to complete and return within 15 days. The information requested on the form includes your current address, the name and address of your representative (if you have one), and your preferred location for the appeals conference. Unless you specify a different location, the appeals conference will generally be held in the CDTFA office that prepared your audit. You may use the form to request expedited scheduling of your appeals conference, which is discussed in the next section.

More information about appeals conferences is included in [publication 142A, Appeals Conferences](#), which is available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling our Customer Service Center at 1-800-400-7115 (CRS:711).

### **Appeals Conference Scheduling and Notification**

After receiving your case, the Appeals Bureau will schedule your appeals conference. The length of time it takes for the Appeals Bureau to schedule an appeals conference varies. Upon scheduling the appeals conference, the Appeals Bureau will mail a Notice of Appeals Conference to inform you of the date, time, and location of your appeals conference. The Notice of Appeals Conference will be mailed to you at least 45 days before the date of your appeals conference.

You can expedite the scheduling of your appeals conference by submitting a written request for expedited scheduling that indicates you agree to do one of the following:

- Attend an appeals conference at CDTFA's Headquarters office in Sacramento or at an office in Southern California designated by the Appeals Bureau;
- Attend a video conference from certain CDTFA offices equipped with video conferencing capabilities; or
- Participate in the appeals conference via telephone.

If you request expedited scheduling and agree to one of these three types of conferences, the Appeals Bureau will schedule your appeals conference and mail the Notice of Appeals Conference to you within 60 days of receiving your request. The Notice of Appeals Conference may be sent to you less than 45 days before the date of your appeals conference, but will not be sent to you less than 21 days before the date of your appeals conference unless you consent to a shorter period.





The Appeals Bureau will include a Response to Notice of Appeals Conference form with your Notice of Appeals Conference, and will request that you confirm your attendance at the appeals conference by completing and returning the form within 15 days. You may also indicate on the response form that you waive your appearance at the appeals conference (meaning that you still dispute the liability but do not wish to make a presentation at the appeals conference). If you waive your appearance at the appeals conference, or if you otherwise fail to appear for the appeals conference, the appeals conference will be held as scheduled in your absence, and the representative(s) of BTFD (and other state agency, if applicable) will be permitted to make a presentation at the appeals conference in your absence.

### **Recording Your Appeals Conference**

If you would like to record the appeals conference, you must check the appropriate box on the Response to Notice of Appeals Conference form and provide a copy of the recording or transcript to the Appeals Bureau and to BTFD (and other state agency, if applicable). The recording and the providing of copies is at your own expense. While the Appeals Bureau generally does not record appeals conferences, if it decides to do so, it will notify you prior to the appeals conference and will provide you a copy of the recording or transcript at no expense.

### **Conduct of the Appeals Conference; Submissions**

The appeals conference is intended to be an informal discussion of relevant facts and applicable law concerning your appeal. The representative(s) of BTFD will be present, and where another state agency is a party to the dispute, the representative(s) of that agency may also be present. Rules of evidence are not strictly followed. The purpose of the appeals conference is for you and BTFD to present your respective arguments and supporting evidence to the Appeals Bureau.

While you may submit written arguments and documentary evidence during the appeals conference, we strongly encourage you to submit your written arguments and documentary evidence before the appeals conference. For example, you can include your written arguments and documentary evidence when you return your completed Response to Notice of Appeals Conference form. If you provide the Appeals Bureau your written arguments and documentary evidence in advance of the appeals conference, the Appeals Bureau will be better prepared to understand and consider your position during the appeals conference.

You may submit written arguments and documentary evidence after the appeals conference only with the consent or at the request of the Appeals Bureau. If you would like to submit additional arguments or documentary evidence, you may, during the appeals conference, request permission to do so. BTFD may also make such a request. If the Appeals Bureau concludes that a party's request to make an additional submission should be accepted, the requesting party will generally be allowed 15 to 30 days to make the submission. (While a request to make an additional submission is generally granted, the purpose should be to address matters that arise during the appeals conference.) Where a post-conference submission is allowed, the other party is generally allowed 15 to 30 days to make a submission in response.

Whether or not you or BTFD asks to submit additional arguments or evidence, the Appeals Bureau may request, during or after the appeals conference, that you or BTFD, or both, submit additional argument or evidence, or provide clarification of the issues in dispute.

### **Appeals Bureau Decision**

After the appeals conference, the Appeals Bureau will prepare a written decision containing its analysis and conclusion for the resolution of your case. The four basic types of decisions are: (1) that your appeal be granted in full; (2) that your appeal be denied in full; (3) that your appeal be granted in part and denied in part; or (4) that BTFD perform a "reaudit" in accordance with directions set forth in the decision. If the decision orders that your appeal be granted, denied, or granted in part and denied in part, the Appeals Bureau will mail the decision to the parties along with a letter that explains the options for further appeal by each party. If the decision orders BTFD to conduct a reaudit, the Appeals Bureau will mail the decision to the parties along with a letter advising the parties that the Appeals Bureau will write the parties again after receiving BTFD's reaudit report. When BTFD completes the reaudit, BTFD will provide its reaudit report to the Appeals Bureau, and the Appeals Bureau will then send another letter to the parties summarizing the results of the reaudit and explaining the options for further appeal by each party.



If you do not agree with the decision, you have two options for appeal. One option is to submit a written request for reconsideration to the Appeals Bureau. Such a request must identify the specific issue(s) for which you seek reconsideration, and must explain the reasons you disagree with the decision. BTFD may also submit a written request for reconsideration, and if another state agency is a party to the dispute, it too may request reconsideration. A request for reconsideration must be submitted to the Appeals Bureau within 30 days of the date of the letter explaining each party's options for appeal. If a valid request for reconsideration of a decision is submitted to the Appeals Bureau within the 30-day period, the Appeals Bureau will reconsider the decision and issue a supplemental decision.

Your other option is to appeal the decision to the Office of Tax Appeals (OTA), an independent state agency established to hear such appeals. You must submit your appeal to OTA within 30 days of the date of the letter from the Appeals Bureau explaining each party's options for appeal (the Appeals Bureau letter will explain how). BTFD cannot appeal an Appeals Bureau decision to OTA, but if another state agency is a party to the appeal, it can appeal to OTA.

If the Appeals Bureau issues a supplemental decision, you have the same two options for appealing the supplemental decision: within the 30-day period following the date of the Appeals Bureau letter explaining the options for appeal, you may either submit a written request to the Appeals Bureau that it reconsider the supplemental decision or you may submit a written appeal to OTA. *Note:* the Appeals Bureau has the discretion to either accept a request for reconsideration of a supplemental decision and issue another supplemental decision, or to reject the request. If you submit a timely request for reconsideration of a supplemental decision and your request is rejected, the Appeals Bureau will send you a letter advising you of its denial and allowing you 30 days to submit an appeal to OTA.

If there is no timely request for reconsideration or appeal to OTA of an Appeals Bureau decision or supplemental decision, a Notice of Redetermination will be issued to you based on the decision or supplemental decision and your appeal will end.

### **Appeal to OTA**

The parties to an appeal before OTA are provided the opportunity to make submissions, to respond to submissions by the other party, and to present their respective positions to a three-member panel of administrative law judges that will issue a written decision in the appeal. OTA's regulations and other information relevant to appeals before OTA can be found on OTA's website at [www.ota.ca.gov](http://www.ota.ca.gov). After OTA issues its decision, the case returns to CDTFA for issuance of the Notice of Redetermination in accordance with OTA's decision.

### **Notice of Redetermination**

After the Appeals Bureau (or OTA, if applicable) makes its decision on your appeal of a Notice of Determination or other assessment, CDTFA will send you a Notice of Redetermination or other appropriate notice. If the notice reflects that there is an amount due, you must pay that amount even if you disagree. However, once you pay the amount due, you may proceed to the next step of the appeals process, which is to file a claim for refund. If you do not pay the tax or fee due by the time the Notice of Redetermination becomes final 30 days after the date it was issued, you will be charged an additional penalty of ten percent of the outstanding tax or fee due, and applicable interest will continue to accrue.

# Filing a Claim for Refund

If you paid an amount you believe you did not owe and you want a refund of that amount, you must file a claim for refund with CDTFA within the time limits set forth by law (see [page 11](#), *Filing Period Limitations*). This requirement applies regardless of the reason you paid that amount, whether pursuant to a Notice of Determination, with a return, or otherwise. If you do not file a timely claim for refund, CDTFA cannot refund any amount you paid.

## Form of Claim for Refund

You may be required to use a specific claim form to file a claim for refund of cigarette and tobacco products tax or to file a claim for refund of diesel fuel tax (see Cigarette and Tobacco Products Tax and Diesel Fuel Tax, below). Otherwise, you may file a claim for refund by submitting a letter requesting a refund or by submitting a completed [CDTFA-101](#), *Claim for Refund or Credit*. To file a claim for refund of use tax paid to the Department of Motor Vehicles (DMV), you may use [CDTFA-101-DMV](#), *Claim for Refund or Credit for Tax Paid to DMV*. Copies of both claim forms are included in this publication and are available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

Your claim for refund must be in writing, must be signed by you or your authorized representative, and must state all the grounds or reasons you believe that the amount you seek to be refunded was not actually due. Your claim must specify the reporting period for which you made the payment and the amount of refund being claimed, if known. Your claim must also include contact information for you or your authorized representative.

Your claim for refund may also include a request for an appeals conference, but you do not have an absolute right to an appeals conference or to appeal to OTA for a claim for refund (see [page 12](#), *If BTFD Concludes That Some or All of Your Claim Should be Denied*).

You may also complete and file your claim for refund online through your account on CDTFA's website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). A claim for refund properly completed and submitted through your online account is regarded as satisfying the requirements that your claim for refund be in writing and be signed.

## Cigarette and Tobacco Products Tax

Distributors requesting a refund of cigarette tax stamps under the Cigarette and Tobacco Products Tax Law must use forms prescribed by CDTFA on which to file a claim for refund. Contact CDTFA's Appeals and Data Analysis Branch for more information (see [page 24](#)).

## Diesel Fuel Tax

Diesel fuel users, diesel fuel exporters, diesel fuel suppliers, and diesel fuel ultimate vendors must use the forms prescribed by CDTFA to file a claim for refund. Contact CDTFA's Appeals and Data Analysis Branch for more information (see [page 24](#)).

### Where to File Your Claim for Refund

Unless you file your claim for refund through your online account on CDTFA's website, you will need to mail, email, or fax your claim for refund to CDTFA.

#### Claims for refund of sales and use tax

If you are filing a claim for refund of sales and use tax, email your claim for refund to [BTFD-ADRS@cdtfa.ca.gov](mailto:BTFD-ADRS@cdtfa.ca.gov), fax your claim for refund to 1-916-445-2249, or mail your claim for refund to:

Audit Determination and Refund Section, MIC:39  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0039

#### Claims for refund of use tax paid to DMV

If you are filing a claim for refund of use tax paid to the DMV, email your claim for refund to [BTFD-ADRS@cdtfa.ca.gov](mailto:BTFD-ADRS@cdtfa.ca.gov), fax your claim for refund to 1-916-324-2491, or mail your claim for refund to:

Consumer Use Tax Section, MIC:37  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0037

#### Claims for refund of special taxes and fees

If you are filing a claim for refund of a special tax or fee, email your claim for refund to [adab@cdtfa.ca.gov](mailto:adab@cdtfa.ca.gov), fax your claim for refund to 1-916-323-9497, or mail your claim for refund to:

Appeals and Data Analysis Branch, MIC:33  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0033

See [page 23](#) for a list of the special taxes and fees.

### Filing Period Limitations

The filing deadline for a claim for refund of sales and use tax, and for a claim for refund of most special taxes and fees, is the later of the following dates:

- Three years from the due date of the return for the period for which the claimed overpayment was made. (For use tax paid to the DMV, this generally means three years from the date you applied for registration with the DMV.)
- Six months from the date you made the payment for which you seek a refund.
- For a payment made pursuant to a determination, six months from the date the determination became final.
- For a payment collected by CDTFA by an enforcement procedure such as a lien or levy, three years from the date of the payment.

Caution: This description of claim filing limitation periods is very general, and is not applicable to all taxes and fees administered by CDTFA. Please use it only as a guideline and do not rely solely on it in filing a specific claim. Please check the appropriate laws and regulations for the specific tax or fee for which you are filing a claim or contact the CDTFA unit responsible for your tax or fee account (see [page 24](#)). If there is a conflict between any information in this publication and the laws or regulations governing claim filing limitation periods, the applicable laws and regulations are controlling.

Without regard to any other consideration, CDTFA cannot refund any tax or fee for which you do not file a timely claim for refund. If you do not file a claim for refund within the period specified by law, you will have no further recourse with CDTFA to recover overpaid taxes or fees. To ensure that this does not happen, make sure to submit your claim for refund within the filing period limitations.

### **Claim for Refund Where Tax or Fee Liability Not Fully Paid**

If you file a timely claim for refund for a payment applied to a determination that you have not paid in full, the claim for refund will be regarded as covering all subsequent payments applied to that same determination. So, if you file a claim for refund for one or more payments applied to a determination for which the assessed tax or fee is not fully paid, you will not have to file another claim for refund for later payments. However, CDTFA may not act on the claim for refund until you have paid the full amount of tax or fee assessed by the determination. (Where applicable, CDTFA may act on a claim for refund to the extent that the full amount of tax or fee assessed for a complete reporting period has been paid.)

### **Review of Your Claim by BTFD**

BTFD will send you a letter acknowledging receipt of your claim for refund. During its review of your claim, BTFD may ask you to submit additional information. BTFD will consider your claim, review any information you submit, and then decide whether your claim should be granted in its entirety, granted in part and denied in part, or denied in its entirety.

### **If BTFD Concludes That Some or All of Your Claim Should Be Granted**

If BTFD concludes that your claim for refund should be granted in whole or in part, a Notice of Refund showing the amount you overpaid will be issued to you. (If BTFD concludes that an amount in excess of \$50,000 should be refunded, BTFD must make that conclusion available as a public record for at least ten days prior to its effective date.) The amount the Notice of Refund shows as overpaid will not be paid directly to you if any of that amount must be credited against other amounts you owe to CDTFA or to other state agencies. The amount of the refund that will be paid directly to you will be the amount you overpaid, less any amounts credited against other amounts you owe.

### **If BTFD Concludes That Some or All of Your Claim Should be Denied**

If BTFD concludes that your claim for refund should be denied in whole or in part, BTFD will send you a letter explaining the reasons for that conclusion. If you disagree with BTFD's conclusion, you may request an appeals conference with the Appeals Bureau. Granting a request for an appeals conference for a claim for refund is discretionary. An example of a request for an appeals conference that might be denied is where the claim for refund is for payments made pursuant to a Notice of Determination for which a petition for redetermination had been denied following an appeals conference held by the Appeals Bureau. Where you request an appeals conference for a claim for refund and the request is granted, the procedures discussed above for a petition for redetermination are applicable, including that you may appeal an adverse Appeals Bureau decision to OTA. Upon conclusion of the proceedings, CDTFA will send you a Notice of Refund or a Notice of Denial of Claim for Refund, as applicable.

If you do not request an appeals conference, or if your request for an appeals conference is denied, you will be sent a Notice of Denial of Claim for Refund based on BTFD's conclusions.



# Filing an Action in Court

If your claim for refund is denied and you wish to continue your appeal, the next step is to file a lawsuit for refund in court. If you wish to do so, you must file the lawsuit within 90 days after the mailing of CDTF's Notice of Denial of Claim for Refund. The location of the court in which your lawsuit must be filed depends on the type of tax or fee involved. If you fail to file a lawsuit within 90 days of the date CDTF mailed its Notice of Denial of Claim for Refund, then you have no further recourse and your appeal ends.

If CDTF does not act on your claim for refund within six months of the date you filed it, you have the option of deeming the claim denied by CDTF and proceeding with a lawsuit. If you do so, however, CDTF's administrative review of your claim ceases, and the dispute will be resolved in the court action you filed.

*Please note:* You cannot file a lawsuit for refund of a tax or fee unless you first file an administrative claim for refund with CDTF, as discussed above, and your lawsuit for refund is limited to the grounds identified in your claim for refund filed with CDTF. You may want to consult an attorney regarding the filing of a lawsuit for refund.



# Appealing a Finding of Successor's Liability

If you purchase a business or stock of goods from a person with a liability, related to that business or stock of goods, for sales and use tax, diesel fuel tax, motor vehicle fuel tax, use fuel tax, or oil spill response and administration and prevention fees, you may be personally liable for those taxes or fees, plus applicable penalties and interest, up to the amount of the purchase price. This is called successor's liability.

If BTFD determines that you are liable for successor's liability, BTFD will mail you a Notice of Successor's Liability. You may dispute the determination by filing a petition for reconsideration of the liability. Your petition must be filed in the same manner and within the same time limits as those applicable to the filing of a petition for redetermination as described on [page 4](#), *Appealing a Determination of Taxes or Fees Due*. The same procedures for an appeals conference and appeal to OTA are also applicable.

## Notice of Reconsideration

If your appeal results in a decision that successor's liability applies, a Notice of Reconsideration showing the amount of your liability will be mailed to you, which will become final 30 days after mailing. You must pay the amount due as set forth in the notice even if you disagree. However, once you pay the amount due, you may proceed to the next step of the appeals process, which is to file a claim for refund, as described on [page 10](#), *Filing a Claim for Refund*.



# Other Types of Appeals

## **Administrative Protests**

If you do not file a petition for redetermination within 30 days after a Notice of Determination is mailed to you, the liability assessed in the Notice of Determination will become final. Once this happens, the only way provided by statute for you to appeal the liability is to pay the tax or fee in full and file a claim for refund. However, CDTFA may, in 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 issued to you. For example, if you file an appeal as a petition for redetermination more than 30 days after the Notice of Determination was mailed, your appeal will not be accepted as a petition for redetermination, but might be accepted as an administrative protest. After receiving your appeal, BTFD will send you a letter confirming receipt and advising you if your appeal has been rejected because it is late or has been accepted as an administrative protest. If it is accepted as an administrative protest, your appeal will generally be reviewed in the same manner as a timely petition for redetermination. Significant exceptions, however, are that activities to collect the remaining tax or fee, interest, and penalty are generally not delayed, and you will not have an absolute right to an appeals conference or appeal to OTA.

Important note: An administrative protest does not cover any amount that has been paid, whether before or after the appeal is accepted as an administrative protest. Where your appeal has been accepted as an administrative protest and you pay some or all of the amount you dispute, you must file a claim for refund within the time set forth by law if you wish to obtain a refund of the amount you believe was overpaid.

## Appealing a Jeopardy Determination

Under certain circumstances, CDTFA may serve a taxpayer with a “Notice of Jeopardy Determination” for tax due, plus any applicable penalties and interest. A jeopardy determination is due and payable upon service of the notice to the taxpayer, which means that CDTFA may immediately take action to collect the determined liability.

If you receive such a notice, you have ten days from the date the notice was served on you (for example, the date of mailing) to file a petition for redetermination with a deposit of security in the amount specified in the notice. If you file a timely petition for redetermination with the required deposit, your petition will be reviewed in the same manner as other timely petitions for redetermination, and collection actions will be stayed (delayed) pending CDTFA’s decision on your petition.

If you do not file a petition for redetermination with the required deposit or pay the amount of the jeopardy determination within ten days from the date the notice was mailed, you will be subject to a late payment penalty, and CDTFA’s collection activities will continue. However, there is an additional appeal procedure. You may, within 30 days of the service of the Notice of Jeopardy Determination, apply for an administrative hearing for one or more of the following purposes:

- To establish that the determination is excessive;
- To establish that the sale of property that may be seized should be delayed pending the administrative hearing because the sale would result in irreparable injury;
- To request the release of property;
- To request a stay of collection; or
- To request review of any other issue raised by the jeopardy determination.

If you submit a timely application for an administrative hearing, your appeal generally will be reviewed in the same manner as a timely petition for redetermination. However, filing an application for an administrative hearing will not prevent CDTFA from pursuing collection action. It is also important to note that an application for an administrative hearing does not cover any amount that has been paid. Even if you file a timely application for an administrative hearing, if you pay some or all of the amount subject to the jeopardy determination and believe that payment was not due, you must file a claim for refund within the time set forth by law if you wish to obtain a refund of the amount you believe was overpaid.

# Proposing a Settlement of a Disputed Tax or Fee Liability

While you are pursuing an appeal before CDTFA (for example, a petition for redetermination, an administrative protest, or a claim for refund), or continuing your appeal before OTA, you may request settlement review by CDTFA's Settlement and Taxpayer Services Bureau (Settlement Bureau). Once OTA issues a decision, the matter is no longer eligible for settlement consideration.

In order to settle your case, you must reach a formal agreement with the Settlement Bureau and that agreement must be approved by the Director of CDTFA. While your request for settlement is pending, you must continue to meet all applicable time deadlines for your pending appeal before CDTFA or OTA.

CDTFA's settlement program does not presently apply to jet fuel taxes, motor vehicle fuel taxes, or fire prevention fees. Additionally, the Department of Toxic Substances Control is the agency that administers the settlement program for taxes imposed under the Hazardous Substances Tax Law, except for childhood lead poisoning prevention fees and occupational lead poisoning prevention fees.



## Requesting Settlement Review

You may request that your case be considered for settlement by completing and submitting [CDTFA-393, Settlement Review Request for Sales and Use Tax and Special Taxes and Fee Cases](#) or, if filing a petition for redetermination on [CDTFA-416, Petition for Redetermination](#), by checking the appropriate box (copies of these forms are included in this publication and are available online at [www.cdifa.ca.gov](http://www.cdifa.ca.gov)). You may also submit a signed and dated written request for settlement.

All the following information should be included in your request to ensure your case is properly acknowledged and processed:

- Your name, email address, telephone number, and current address;
- If applicable, the name, address, email address, and telephone number of your representative, as well as a copy of your representative's power of attorney, [CDTFA-392, Power of Attorney](#) (a copy of this form is available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov));
- Your taxpayer account number (for example, your seller's permit number); and
- The type of tax or fee (for example, sales and use tax) and periods involved.

Settlement requests may be emailed to [settlement@cdtfa.ca.gov](mailto:settlement@cdtfa.ca.gov), faxed to 1-916-323-3387, or mailed to:

Settlement and Taxpayer Services Bureau, MIC:87  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0087

### **Consideration of a Request for Settlement**

The Settlement Bureau will review your request and advise you or your representative whether your case is suitable for settlement consideration. If the Settlement Bureau determines that there is a genuine factual or legal dispute, your case will generally be accepted for settlement consideration. A case may, however, be rejected for a variety of reasons. For example, if the Settlement Bureau perceives little litigation risk to CDTFA's position or if sufficient facts to allow proper settlement evaluation have not been developed, your case will not likely be accepted for settlement consideration.

The Settlement Bureau will contact you with a proposed settlement amount after it reviews your case. It is not necessary to include a proposed amount in your settlement review request.

If you and the Settlement Bureau cannot reach an agreement, the settlement process ends and your appeal will continue through the normal appeals process.

### **Approval of a Proposed Settlement Agreement**

If you and the Settlement Bureau reach an agreement on a settlement amount, you will be sent a confirmation letter and a settlement agreement (a legal document containing the settlement terms and conditions). After you sign, date, and return the settlement agreement, the Settlement Bureau will prepare a settlement recommendation to be forwarded to CDTFA's Chief Counsel for approval. Larger cases are then forwarded to the Attorney General, who has 30 days to review and comment on the proposed settlement agreement. The proposed settlement agreement and the Attorney General's comments, if necessary, are then submitted to the Director of CDTFA for approval.

If the Director does not approve or deny the proposed settlement agreement within 45 days of its submission to him or her, the recommendation to settle the case is deemed approved.

If the proposed settlement agreement is approved, you generally must pay any required settlement payment within 30 days of notification that the settlement has been approved.

## Public Record

If the CDTF Director approves the proposed settlement agreement and the reduction of tax in the settlement exceeds \$500, certain information about the settlement will become a matter of public record, which will be available for review for one year at the office of CDTF's Director.

The public record will include the following:

- The names of the taxpayers who are parties to the settlement;
- The total amount in dispute;
- The amount agreed to in the settlement;
- A summary of the reasons why the settlement is in the best interest of the state; and
- When applicable, the Attorney General's conclusion regarding the reasonableness of the settlement.

*Note:* Information that relates to any trade secret, patent, process, style of work, apparatus, business secret, or organizational structure will not be included in the public record if its disclosure would adversely affect you. With the exception of the required public record, settlement agreements are considered confidential information.

All settlement agreements entered into under this program are final, and cannot be appealed unless one of the parties can show fraud or misrepresentation of a material fact.

For more information, contact the Settlement Bureau (see [page 24](#)).





# Offer in Compromise

An Offer in Compromise (OIC) is a proposal to pay CDTFa an amount that is less than the full tax or fee liability due. The OIC program is for taxpayers that do not have, and will not have in the foreseeable future, the income, assets, or means to pay their tax or fee liability in full. You must satisfy all of the following criteria to qualify for the program:

- Have a final tax or fee liability on a closed account, or have a “qualified” final CDTFa-assessed tax or fee liability on an active account where you have not received reimbursement for taxes or fees owed and have not previously received a compromise;
- Are not currently disputing your tax or fee liability;
- Are not currently in a bankruptcy proceeding; and
- Are unable to pay the full amount due in a reasonable period of time, typically from five to seven years.

## **OIC Pre-qualifier Tool**

Please see our online [OIC Pre-qualifier Tool](#) to assist you in determining whether an OIC is right for you.

*Please note:* The OIC Pre-qualifier Tool is designed for closed businesses. If you operate an active business and are interested in an OIC, please contact the OIC Section at 916-322-7931 if you have questions.

If you wish to propose an OIC, you must complete an OIC application ([CDTFa-490](#) for individuals or [CDTFa-490-C](#) for all others).

# If You File a Bankruptcy Petition

The completed application, along with the required supporting documentation as described in the application, must be submitted to the collector assigned to your account or directly to the OIC Section. You may obtain an OIC application or [publication 56, Offer in Compromise](#), online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling our Customer Service Center at 1-800-400-7115 (CRS:711). If you have questions regarding the OIC process, please contact the OIC Section at 1-916-322-7931.

Upon the filing of a bankruptcy petition, an automatic stay becomes effective that prevents CDTFA from taking collection action. However, while the automatic stay is in effect, CDTFA may continue to:

- Perform an audit or reaudit;
- Make an assessment;
- Issue a notice of determination;
- Continue investigating a tax liability;
- Make adjustments to a tax liability;
- Accept a petition for redetermination or claim for refund;
- Hold an appeals conference; and
- File a proof of claim in the bankruptcy case based on the best information available.

## For More Information

### Appeals Regulations

You may obtain a copy of CDTFA's Appeals regulations, which consist of Regulations 35001 through 35067 (title 18, California Code of Regulations, sections 35001-35067), online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or by calling our Customer Service Center at 1-800-400-7115 (CRS:711). You may obtain a copy of OTA's Rules for Tax Appeals online at [www.ota.ca.gov](http://www.ota.ca.gov).

### Publications

To inform taxpayers about the law, CDTFA offers many free publications, some of which explain how the law and regulations apply to specific types of businesses. CDTFA also publishes copies of the laws and regulations for each of the taxes and fees it administers.

A list of CDTFA publications is found in [publication 51](#), *California Department of Tax and Fee Administration Resource Guide to Free Tax Products and Services*.

CDTFA forms and publications as well as answers to your general tax questions are available online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), or you can call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. Automated services are available 24 hours a day.

### Internet

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

### Tax Advice

If you have questions about how a tax or fee applies to specific circumstances, please call or write the appropriate CDTFA Division or Bureau for specific information.

For your protection, it is best to get any tax advice from CDTFA in writing. You may be relieved of tax and any

interest or penalty otherwise due on a transaction or activity if CDTFA concludes that you did not pay the tax or fee because you reasonably relied on written advice from CDTFA regarding the transaction or activity.

For this relief to apply, the advice from CDTFA must have been written specifically for your circumstances in response to a written request for advice that identified you as the taxpayer and fully described the facts and circumstances of the transaction or activity. You cannot obtain tax relief by relying on a written opinion CDTFA gave to another person, even if your transactions are similar.

*Note:* While CDTFA will also provide you verbal advice by telephone or in person, the law does not permit CDTFA to grant you relief from tax or fee otherwise due, and applicable interest and penalty, based on your reliance on verbal advice. By getting advice in writing, not only is there no dispute as to exactly what you asked and how CDTFA responded, but you may also then qualify for relief from the tax or fee otherwise due if you can establish that you did not pay the tax or fee because you reasonably relied on qualifying written advice.

### For written advice regarding sales and use taxes, send your letter to:

Tax Policy Bureau, MIC:92  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0092

### For written advice regarding special taxes and fees, send your letter to:

Program and Administration Branch, MIC:31  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0031



### List of Special Taxes and Fees

- Aircraft Jet Fuel
  - California Tire Fee
  - Cannabis Tax
    - Cannabis excise tax, cultivation tax
  - Childhood Lead Poisoning Prevention Fee
  - Cigarette and Tobacco Products Licensing
  - Cigarette and Tobacco Products Taxes
  - Diesel Fuel Tax\*
  - Electronic Waste Recycling Fee
  - Emergency Telephone Users Surcharge
  - Energy Resources Surcharge
  - Hazardous Substances Tax
    - Disposal fees, environmental fees, facility fees, generator fees
  - Integrated Waste Management Fee
  - Lead-Acid Battery Fees
    - California battery fee, manufacturer battery fee
  - Marine Invasive Species Fee
  - Motor Vehicle Fuel Tax
  - Natural Gas Surcharge
  - Occupational Lead Poisoning Prevention Fee
  - Oil Spill Prevention, and Administration Fee
  - Oil Spill Response Fee
  - Regional Railroad Accident Preparedness and Immediate Response Fee
  - Underground Storage Tank Maintenance Fee
  - Use Fuel Tax\*
  - Water Rights Fee
- \* You may be paying these taxes under the International Fuel Tax Agreement (IFTA).



## Headquarters Offices that May Be Involved in Your Appeal

### Appeals Bureau, MIC:85

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0085  
1-916-323-3166 phone  
1-916-324-2618 fax

### Petitions Section, MIC:38

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0038  
1-916-445-2259 phone  
1-916-324-0678 fax

### Audit Determination and Refund Section, MIC:39

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0039  
1-916-445-1315 phone  
1-916-445-2249 fax

### Consumer Use Tax Section, MIC:37

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0037  
1-916-445-9524 phone  
1-916-324-2491 fax

### Appeals and Data Analysis Branch, MIC:33

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0033  
1-916-445-2988 phone  
1-916-323-9497 fax

### Settlement and Taxpayer Services Bureau, MIC:87

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0087  
1-916-324-2836 phone  
1-916-323-3387 fax



## CDTFA Field Offices for Sales and Use Tax Accounts

Bakersfield: 1-661-395-2880

Cerritos: 1-562-356-1102

Culver City: 1-310-342-1000

El Centro: 1-760-352-3431

Fairfield: 1-707-427-4800

Fresno: 1-559-440-5330

Glendale: 1-818-543-4900

Irvine: 1-949-440-3473

Norwalk: 1-562-466-1694

Oakland: 1-510-622-4100

Rancho Cucamonga: 1-909-257-2900

Rancho Mirage: 1-760-770-4828

Redding: 1-530-224-4729

Riverside: 1-951-680-6400

Sacramento: 1-916-227-6700

Salinas: 1-831-754-4500

San Diego: 1-858-385-4700

San Francisco: 1-415-356-6600

San Jose: 1-408-277-1231

Santa Clarita: 1-661-222-6000

Santa Rosa: 1-707-576-2100

Ventura: 1-805-677-2700

West Covina: 1-626-480-7200

## For Out-of-State Accounts

Chicago, IL: 1-312-201-5300

Houston, TX: 1-713-739-3900

New York, NY: 1-212-697-4680

Sacramento, CA: 1-916-227-6600

## For Special Tax and Fee Accounts

Sacramento, CA: 1-800-400-7115 (CRS:711)



## Taxpayers' Rights Advocate Office

We want to make working with us as easy as possible. Consequently, we have appointed a Taxpayers' Rights Advocate to help you with problems you cannot resolve through normal channels.

If you have a question or concern about your case that has not been resolved, you are encouraged to contact this office.

**For more information, you may contact:**

Taxpayers' Rights Advocate Office, MIC:70

California Department of Tax and Fee Administration

PO Box 942879

Sacramento, CA 94279-0070

1-916-324-2798 phone • 1-888-324-2798 toll-free phone • 1-916-323-3319 fax

*Please note:* The statements in this publication are general and are current as of the date on the cover. The law is complex and subject to change. If there is a conflict between this publication and the law, the law is controlling.

CDTFA-416 REV. 10 (1-18)

**PETITION FOR REDETERMINATION**

STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

BUSINESS NAME	ACCOUNT NUMBER
TAXPAYER NAME	TYPE OF TAX OR FEE

**PETITION FOR REDETERMINATION**  
Administrative Appeal

Generally, if you have received a notice of amount due from the California Department of Tax and Fee Administration (CDTFA), you may file an administrative appeal of that notice using this Petition for Redetermination. There are two important deadlines:

1. If you received a *Notice of Determination*, a *Notice of Deficiency Assessment*, or a *Notice of Successor Liability*, you have **30 days** from the date on the notice to appeal.
2. If you received a *Jeopardy Notice of Determination*, you only have **10 days** from the date listed on that document to appeal and pay the amount due or deposit security considered acceptable by the CDTFA.

Look carefully at the notice you received for the specific conditions and requirements for filing this petition. Anyone submitting a petition should be prepared, upon request, to provide documents that support the specific grounds upon which the petition is founded.

I am filing a petition of the notice dated \_\_\_\_\_ for the period \_\_\_\_\_ in the amount of \$ \_\_\_\_\_.

Please indicate below the specific grounds upon which the petition is founded (*required*):

- In addition, I have new documentation ready to present for review and consideration.

You have the right to, and may request, an appeals conference. *During the review of your petition, CDTFA staff may ask you about your request for an appeals conference, and confirm whether you still want an appeals conference. You must respond timely to that request. If your case is accepted into the administrative appeals process, you may request that your case be considered under the CDTFA's administrative Settlement Program. Review under the Settlement Program is confidential and will not affect your appeal rights.*

Please indicate your requests below:

- I request an appeals conference with an Appeals Bureau attorney or auditor at the CDTFA's nearest office or in the CDTFA's Headquarters office in Sacramento.
- I request my appeal be considered under the Settlement Program.

SIGNATURE	DATE SIGNED	DAYTIME TELEPHONE NUMBER
PRINTED NAME	TITLE/CAPACITY	EMAIL ADDRESS

*If there is a conflict between this form or the notice you received and the law, the law is controlling. The filing of a Petition for Redetermination does not protect your right to a refund of tax/fee, interest, or penalty amounts paid in excess of amounts legally due. You must timely file a claim for refund if you believe you have overpaid tax/fee, interest, or penalty amounts. Filing a petition will not prevent interest from accruing on any unpaid tax/fee due.*

CDTFA-101 (FRONT) REV. 18 (9-19)

**CLAIM FOR REFUND OR CREDIT**

STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

(Instructions on back)

NAME OF TAXPAYER(S) OR FEEPAYER(S)	CDTFA ACCOUNT NUMBER (only list one account number per claim)
SOCIAL SECURITY NUMBER(S)* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) (if applicable)
BUSINESS NAME (if applicable)	BUSINESS LOCATION ADDRESS (if applicable)
MAILING ADDRESS (if applicable)	

Please select the tax or fee program that applies to your claim for refund or credit.

- Sales and Use Tax
- Lumber Assessment
- Prepaid Mobile Telephony Services (MTS) Surcharge

For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete CDTFA-101-DMV, *Claim for Refund or Credit for Tax Paid to DMV*.

**For the above tax/fee programs, mail your completed form to:**  
 California Department of Tax and Fee Administration  
 Audit Determination and Refund Section, MIC:39  
 PO Box 942879  
 Sacramento, CA 94279-0039  
**Or email to:** [BTFD-ADRS@cdtfa.ca.gov](mailto:BTFD-ADRS@cdtfa.ca.gov)

- Alcoholic Beverage Tax
- California Tire Fee
- Cannabis Taxes
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Tax
- Covered Electronic Waste Recycling Fee
- Diesel Fuel Tax
- Emergency Telephone Users Surcharge
- Energy Resources (Electrical) Surcharge

**For the above tax/fee programs, mail your completed form to:**  
 California Department of Tax and Fee Administration  
 Appeals and Data Analysis Branch, MIC:33  
 PO Box 942879  
 Sacramento, CA 94279-0033  
**Or email to:** [adab@cdtfa.ca.gov](mailto:adab@cdtfa.ca.gov)

- Fire Prevention Fee
- Hazardous Substances Tax
- Integrated Waste Management Fee
- Lead-Acid Battery Fee
- Marine Invasive Species Fee
- Motor Vehicle & Jet Fuel Taxes
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Response, Prevention, and Administration Fees
- Regional Railroad Accident Preparedness and Immediate Response Fee
- Tax on Insurers
- Timber Yield Tax
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee

The undersigned hereby makes a claim for refund or credit of \$ \_\_\_\_\_, or such other amounts as may be established, in tax, interest, and penalty in connection with:

- Return(s) filed for the period \_\_\_\_\_ through \_\_\_\_\_
- Determination(s)/Billing(s) dated \_\_\_\_\_ and paid \_\_\_\_\_
- Other (describe fully): \_\_\_\_\_

Basis for refund (required): \_\_\_\_\_

Supporting documentation, including amended return(s):  is attached  will be provided upon request

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON (if other than signatory)	
TITLE OR POSITION	TELEPHONE NUMBER ( )	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER ( )
EMAIL ADDRESS		EMAIL OF CONTACT PERSON	

\*See CDTFA-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.

CDTFA-101 (BACK) REV. 18 (9-19)

## INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, the specific grounds upon which the claim is based, and provide documentation that supports the claim. The documentation should include amended returns, be sufficient in detail, and provide proof of the overpayment. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

### What You Need to Know

- Your claim must be filed within the statute of limitations for the tax/fee program\*.
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest California Department of Tax and Fee Administration (CDTFA) office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, your claim will cover all future payments applied to a single determination. (Prior to January 1, 2017, a separate claim was required for each partial payment or installment payment.) If you have been issued more than one Notice of Determination (determination), you need to file a claim for refund for each separate determination to ensure that all future payments associated with that determination are covered.

### How to Complete the Claim Form

- **Taxpayer or Feepayer Name and Account Number:** Enter the name(s) and account number as registered with the CDTFA. Enter the name(s) shown on the documents that support the claim for refund if the claimant is not registered with the CDTFA. Do not enter the business name (dba) unless it is also the name that is registered with the CDTFA.
- **Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable social security number(s) is required (see CDTFA-324-GEN, *Privacy Notice*) even if the claimant is not registered with the CDTFA as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number for all other business entities.
- **Refund Amount:** Enter the amount of your claim.
- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination/billing payment, or any other type of overpayment and enter the applicable dates. If you select "other" fully explain the circumstances of your claim.
- **Basis for Refund:** Provide the basis or grounds for the claim or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.
- **Business Name:** Enter the name of the business. For example, if the claimant's name is John Doe and the business name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.
- **Signature and Title or Position:** The preparer of the claim form must sign his or her name. The preparer must also include his or her title or position (for example, bookkeeper, attorney, accountant, taxpayer, etc.).
- **Date Signed:** Enter the date the claim form is signed.
- **Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the CDTFA have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the taxpayer or feepayer.
- **Telephone Number:** Please include your telephone number (and contact person's telephone number, if applicable).
- **Email:** Please include your email address (and contact person's email address, if applicable)

### How You Can Submit Your Claim

- Login with your username and password on our website at [onlineservices.cdtfa.ca.gov/](http://onlineservices.cdtfa.ca.gov/). Click on the account for which you want to request a refund and select the *More* link under the *I Want To* section. Then select the *Submit a Claim for Refund* link and follow the prompts.
- Mail, email, or fax as applicable to the appropriate location listed on the front page.
- Hand deliver to any CDTFA office (for a list of CDTFA offices, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)).

### For More Information

- Call our Customer Service Center at 1-800-400-7115 (CRS:711) to be directed to the specific office responsible for your tax or fee account.
- See publication 117, *Filing a Claim for Refund*.
- See publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes*.

\*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publications 117 or 17 referenced above.



CDTFA-101-DMV (FRONT) REV. 2 (1-18)

**CLAIM FOR REFUND OR CREDIT  
FOR TAX PAID TO DMV**

STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

*(Instructions on back)*

NAME OF OWNER	OWNER'S SOCIAL SECURITY NUMBER* OR FEDERAL EMPLOYER NUMBER
ADDRESS <i>(street, city, state, zip code)</i>	

I hereby make a claim for refund or credit of \$\_\_\_\_\_, or such other amounts as may be established, in tax, interest and penalty in connection with:

Property type:  Vehicle  Undocumented vessel

VIN/HIN		
MAKE AND YEAR		
DATE OF PURCHASE	DATE TAX PAID	PURCHASE PRICE

The overpayment at Department of Motor Vehicles (DMV) described above was caused by:

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Supporting Documentation:

- is attached
- will be provided upon request

In general, refund requests for use tax overpaid to DMV must be filed within three years from the due date of registration with the DMV, or six months from the date of overpayment—whichever period expires later.

**CERTIFICATION**

*I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.*

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON <i>(if other than signatory)</i>	
TITLE OR POSITION	TELEPHONE NUMBER (      )	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER (      )

\* See CDTFA-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.



CDTFA-101-DMV (BACK) REV. 2 (1-18)

**INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND**

When submitting a claim for refund, you must explain why the tax was overpaid (for example, the wrong tax rate was used, the wrong purchase price was used, qualifying family transfer, etc.). In addition, you must provide documentation that supports the refund or credit request. The documentation should be sufficient in detail, provide proof of the overpayment, and include a bill of sale, purchase contract, or other documentation sufficient to confirm the purchase price and date of purchase. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

Please send your claim for refund or credit to the following address:

Consumer Use Tax Section MIC:37  
 California Department of Tax and Fee Administration  
 PO Box 942879  
 Sacramento, CA 94279-0037

**Name of Owner:** The name(s) reflected as the registered owner(s) with the DMV.

**Owner's Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable social security number(s) is required (see CDTFA-324-GEN, *Privacy Notice*) even if the claimant is not registered with the CDTFA as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number if the claimant is a corporation (including a partnership consisting of corporations).

**Address:** The location address provided by the registered owner at the time of registration.

**Refund Amount:** Enter the amount of your claim.

**Property Information:** Please select whether the claim for refund is regarding a vehicle or an undocumented vessel registered with the DMV and provide the Vehicle Identification Number (VIN)/Hull Identification Number (HIN) for the property along with the Make and Year.

**Date of Purchase:** The date the vehicle/undocumented vessel was purchased.

**\*\*Date Tax Paid:** The date the vehicle/undocumented vessel was registered with DMV.

**Purchase Price:** The purchase price of the vehicle/undocumented vessel.

**Signature and Title or Position:** The registered owner, or his or her preparer for the claim form, must sign his or her name in this space. The preparer may be the bookkeeper, accountant, attorney, etc.

**Date Signed:** The date the claim form is signed.

**Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the California Department of Tax and Fee Administration have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the registered owner.

**Telephone Number:** Please include your telephone number.

\*\*In general, refund requests for use tax overpaid to DMV must be filed within three years from the due date of registration with the DMV, or six months from the date of overpayment—whichever period expires later. For more information concerning the refund and appeals process, see publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes*, and publication 117, *Filing a Claim for Refund*.

CDTFA-393 REV. 7 (8-19)

**SETTLEMENT REVIEW REQUEST FOR SALES AND USE TAX AND SPECIAL TAXES AND FEE CASES**

STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

**SETTLEMENT REVIEW REQUEST**

BUSINESS NAME	ACCOUNT NUMBER(S)
TAXPAYER/FEEPAYER	CASE NUMBER(S)

Generally, while you are pursuing an appeal before the California Department of Tax and Fee Administration (CDTFA), you may request consideration of your case under the Settlement Program. Examples of appeals are a petition for redetermination, an administrative protest, or a claim for refund.

As long as your case remains under appeal, you may submit a Settlement Request. You should submit your request at least 15 days prior to your oral hearing. The Settlement Program considers all Settlement Requests and subsequent communications confidential and does not share this information with other CDTFA departments, sections, or units.

I request that the tax or fee amount in question for the above account(s) established on \_\_\_\_\_  
(DATE OF NOTICE, BILLING OR REFUND CLAIM)

for the period(s) \_\_\_\_\_ through \_\_\_\_\_  
(MONTH/DAY/YEAR) (MONTH/DAY/YEAR)

- receive settlement consideration for the reason(s) previously set forth in my appeal
- and/or for the reasons detailed below (optional):

I understand settlement is discretionary, that offers are subject to review, and only those considered reasonable by the CDTFA's Settlement Section staff will be forwarded to CDTFA management for approval.

SIGNATURE	DATE	TELEPHONE NUMBER
PRINTED NAME	TITLE/CAPACITY	EMAIL ADDRESS

**NOTE:**

The Settlement Program does not currently apply to disputes involving the jet fuel tax, motor vehicle fuel tax, fire prevention fee, or to insurance tax disputes. Also, with the exception of disputes pertaining to the Childhood Lead Poisoning Prevention Fee and the Occupational Lead Poisoning Prevention Fee, disputes involving Hazardous Substances Tax Law are administered by the Department of Toxic Substances Control.

You may email your proposal to [settlement@cdtfa.ca.gov](mailto:settlement@cdtfa.ca.gov), fax it to 1-916-323-3387, or mail it to:  
Assistant Chief Counsel, Settlement & Taxpayer Services Division MIC:87, California Department of Tax and Fee Administration,  
P.O. Box 942879, Sacramento, CA 94279-0087.

