



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION



Appeals Conferences: **An Introduction**

When you receive the notice to tell you that your appeal has been scheduled for an appeals conference, you may have questions about what to expect. This publication is designed to provide answers to commonly asked questions.

Please contact the CDTFA's Case Management Section if you have questions that are not answered in this publication (see back panel).

What is an appeals conference?

An appeals conference is an informal meeting that allows you to present evidence and arguments in support of your appeal to one of our Appeals Bureau attorneys or auditors (conference holder) who has had no prior involvement with your case.

We schedule an appeals conference when the issues in your appeal have not been resolved by earlier discussions and you have requested a higher level of review (usually by having requested an appeals conference).

Where will my conference be held?

Unless you specify a preference when returning the Verification of Appeals Conference form (which is provided to you when you are advised that your appeal is being referred for an appeals conference), the conference will generally be held in the California Department of Tax and Fee Administration (CDTFA) office that prepared your audit. You may, choose instead to have the conference held at another location, such as the CDTFA's Sacramento Headquarters office or a different CDTFA office. You may also appear by telephone.

Who will participate?

In addition to the conference holder, at least one representative from the Business Tax and Fee Division (BTFD) will participate in the conference. You may, of course, participate in the conference, and your representative may also participate, with or without you. You may also bring witnesses.

Who can represent me at the conference?

You can have anyone represent you, as long as that person is at least 18 years old. Your representative

may be an attorney or accountant, but your representative need not hold any professional license: you may choose whomever you wish to act as your representative.

What will happen if I don't appear for the conference?

If neither you nor your representative participate, the conference holder will conduct the appeals conference as scheduled with the BTFD staff. After the conference, the conference holder will send you correspondence informing you that you will be allowed to make a written submission (usually within 15 days of that correspondence). In reaching his or her decision, the conference holder will consider any such submission along with any arguments or evidence you submitted before the conference, as well as any submissions by the BTFD along with its presentation at the appeals conference held in your absence.

Can my appeals conference be postponed?

Yes. We can postpone a conference one time for good cause. After having received your Notice of Appeals Conference, you may ask to postpone the conference by sending a written request. If your conference is postponed, it will be rescheduled for a new date, and a second postponement will generally not be granted.

Can I present a settlement proposal at the conference?

No. If you would like to propose a settlement of your tax or fee appeal, please contact our Settlement Bureau at 1-916-324-2836.

What happens at the appeals conference?

- You should arrive for the appeals conference no later than the scheduled time indicated in the Notice of Appeals Conference and check in at the reception desk.
- The conference holder will ask the BTFD representative to explain why the division believes you owe the amounts in dispute or why the requested refund should not be granted, and will ask you to explain why you believe the division is wrong. The conference holder will decide which party (for example, you or the BTFD) should make the first presentation, depending on the circumstances. The conference holder will usually ask

both parties questions about the relevant facts and the parties' arguments. That is, the conference holder may ask questions during your presentation or after, or both. As noted, the conference is informal, and the conference holder will generally allow the parties to ask each other questions as well, as long as the questions are relevant and posed with respect for the other party.

- The conference should last about 1 to 1½ hours, but may take more or less time, depending on the matters in dispute.
- You may make a written submission to present arguments or supporting evidence, or both, after the conference. If you wish to do so, you must request permission from the conference holder during the conference, and he or she will then generally allow you 15 days to make your submission. Even if you do not request to make such a submission, the conference holder may ask you to do so.
- The conference will not be recorded, but you may record it if you like. If you do so, you must provide all recording equipment, and you must then, with reasonable promptness after the conference, provide a copy of the recording or transcript to the conference holder.

What happens after the conference?

After the appeals conference and after any post-conference submissions have been made, the conference holder will prepare his or her decision for your appeal, a copy of which will be mailed to you along with a letter explaining your options for further action.

Does interest on the amount I owe continue to increase while my appeal is pending?

Yes. If you owe any tax or fee amounts, interest charges will continue to accrue while your appeal is pending. You may stop or limit those charges by paying all or part of the amount due, but if you do so, you should file a "protective" claim for refund so that, if you succeed in your appeal, in whole or part, we can refund any overpayment you may have made. For more information, see [publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees](#). You can get that publication by downloading or ordering it from our website or by calling our Customer Service Center (see back panel).

At your appeals conference, you will be given an opportunity to present your arguments and evidence before an Appeals Bureau conference holder who has had no prior involvement with your case and who will make a recommendation regarding your case.

You should be prepared to present your case effectively. You do not need to use legal or technical language, but you should be ready to give a clear, concise statement of your position.

See inside for more . . .

For More Information

Appeals Bureau

Tax and Fee Case Management Section, MIC:97
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0097
Call: 1-916-324-8240
Fax: 1-916-324-2618

Settlement Bureau (Legal Division)

Settlement Bureau, MIC:87
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0087
Call: 1-916-324-2836
Fax: 1-916-323-3387

Customer Service Center

Call: 1-800-400-7115 (CRS:711)
Customer service representatives are available from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday through Friday, except state holidays.

Taxpayers' Rights Advocate

Taxpayers' Rights Advocate, MIC:70
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070
Call: 1-888-324-2798
Fax: 1-916-323-3319

Interpretive Services

Please call your Petitions Coordinator if you require a language interpreter (including American Sign Language).

Website

www.cdtfa.ca.gov

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THANK YOU FOR CONNECTING WITH US



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