



Free Legal Help... Do You Qualify?

TAMP

Tax Appeals Assistance
Program (TAAP)

What is the Tax Appeals Assistance Program (TAAP)?

The Taxpayers' Rights Advocate (TRA) created TAAP to provide certain taxpayers who have filed tax appeals with the California Department of Tax and Fee Administration (CDTFA) the opportunity to seek free legal advice.

Beginning January 1, 2018, the Office of Tax Appeals will hear tax appeals for various tax and fees administered by the CDTFA.

What help is available?

If you are sure that your tax bill is wrong and you do not have the resources to hire professional assistance, TAAP might be able to help with your case. TAAP offers free legal assistance to qualifying appellants who have filed a petition/appeal with the CDTFA.

TAAP offers this valuable free service to people who cannot afford to pay for legal or tax help. If your case is accepted, a qualified law student, working under the close supervision of an experienced tax attorney, will help you with your appeal at no cost to you.



How do I qualify?

The most important rule is that the amount you have been billed/informed that you owe, or the amount of refund you are claiming, must be less than \$30,000.

Will TAAP protect my privacy?

Your privacy is protected by the attorney/client privilege.

Will TAAP really be able to help me?

The program has been an essential tool in fulfilling the intent of the Taxpayers' Bill of Rights. Since TAAP began in 2006, hundreds of TAAP cases have been resolved.

If not for TAAP, many taxpayers would have to face the tax agency alone, hire representation themselves, or just give up and pay the disputed bill.

What if I'm not happy with TAAP?

You may withdraw your case from TAAP at any time.

Is TAAP limited to handling specific tax issues?

TAAP is only authorized to assist taxpayers whose appeals address one of these specific issues:

Billings by the California Department of Tax and Fee Administration

- Consumer Use Tax
- Dual Determinations
- Cigarette Internet Purchases
- Underground Storage Tank
- Environmental Fee
- Generator Fee
- Successor Liability
- Customs
- Civil Violations of California Cigarette/Tobacco Products License Act



“ When I received that past due tax bill in the mail I was shocked. I could not afford the tax let alone pay for legal help.

...(TAAP) helped me through the appeal process and it really was free.”

Taxpayer/TAAP client



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION



Call for TAAP Free Legal Help:

TAAP Program Coordinator
Taxpayers' Rights Advocate Office

1-916-319-9199

TAAP

Publication 215 · January 2019