



Special Notice

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Important Announcement from the California Department of Tax and Fee Administration, Formerly Part of the California State Board of Equalization

Dear Taxpayer/Feepayer:

This is to notify you that, beginning July 1, 2017, most duties performed by the California State Board of Equalization (Board) will be transferred to the newly created California Department of Tax and Fee Administration (CDTFA) and the Office of Tax Appeals. This restructure is a result of *Assembly Bill 102*, The Taxpayer Transparency and Fairness Act of 2017, which was recently enacted into law.

The Board will continue to perform the duties it was assigned by the state Constitution, which include administering programs related to property taxes, insurance taxes, and excise taxes on alcohol.

Until December 31, 2017, the Board will continue to hear taxpayer appeals on all types of tax and fee matters. However, beginning January 1, 2018, the Board will only hear appeals related to the programs it constitutionally administers, and the Office of Tax Appeals will hear appeals on all other tax and fee matters, such as franchise and personal income tax appeals, sales and use tax, and other special taxes and fees.

Requirements to register, file, and pay taxes and to meet other obligations will be the same as required prior to July 1, 2017. Schedules, forms, and payments will generally be the same during the transition. You will be notified of any future changes and are encouraged to visit CDTFA's website at www.cdtfa.ca.gov for more information.

Your patience during the transition is appreciated. Please call 1-800-400-7115 with any questions.