



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70
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EDMUND G. BROWN JR.
Governor

MARYBEL BATJER
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

September 5, 2017

Susan T. Bittick
Ryan Advocacy
500 Capitol Mall Suite 2250
Sacramento, CA 95814

Dear Ms. Bittick:

Thank you for speaking at the California Department of Tax and Fee Administration's 2017 Business Taxpayers' Bill of Rights Meeting held in Sacramento. I appreciate you taking the time to voice your concerns about the application of the State Administrative Proceedings Act to the Office of Tax Appeals (OTA).

While the OTA is a completely separate agency from CDTFA, I have informed our director as well as the Government Operations Department (GovOps) about concerns by tax practitioners about the formation of OTA. As the Taxpayers' Rights Advocate, I strive to ensure that rights, privacy and property of California taxpayers are protected during assessment and collection. This includes working to provide taxpayers every opportunity to present information that will help determine the correct amount of tax liability. I would encourage you to send your suggestions or concerns about OTA to GovOps at AskGovOps@govops.ca.gov.

Also, during the Taxpayers' Bill of Rights Meeting, I suggested you visit the website for the Office of Administrative Hearings at www.dgs.ca.gov/oah/Home.aspx for insight into how the OTA might function.

Thank you again for attending our annual Taxpayers' Bill of Rights Meeting. I apologize for any confusion which may have been caused by my previous letter. If you have any further questions or concerns regarding tax and fee programs administered by CDTFA, please do not hesitate to contact me at 1-916-324-2798. You may also contact Mr. Alfred Buck of my staff at Alfred.Buck@cdtfa.ca.gov or Mr. Irving Buford IV at 1-916-556-9255.

Sincerely,

Todd C. Gilman, Chief
Taxpayers' Rights Advocate Office

TCG: ib

cc: Mr. Nicolas Maduros, Director, CDTFA (MIC 73)
Mr. David Botelho, CDTFA (MIC 73)
Ms. Susanne Buehler, Deputy Director, Business Tax and Fee (MIC 43)
Mr. Wayne Mashihara, Deputy Director, Field Operations (MIC 47)
Ms. Trista Gonzales, Chief, Tax Policy Division

[Presenter Name]

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[date]

Mr. Dan Leddy, Manager, Taxpayers' Rights Advocate Office (MIC 70)
Mr. Alfred Buck, Taxpayers' Rights Advocate Office (MIC 70)