



How to Inspect and Correct Your Records

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

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Introduction

The following information is provided to assist individuals who wish to gain access to and/or correct personal information about themselves in records maintained by the California Department of Tax and Fee Administration (CDTFA). These rights are provided for in the Information Practices Act, Civil Code Division 3, Part 4, Title 1.8, Section 1798 et. seq.

Notice: Section 1798.56 of the Information Practices Act provides that "Any person who willfully requests or obtains any record containing personal information from an agency under false pretenses shall be guilty of a misdemeanor and fined not more than five thousand dollars (\$5,000), or imprisoned not more than one year, or both."

Special Requirements and Exceptions

You may inspect personal information about yourself if the request is for a specific record and it is feasible to retrieve the record by individual name or other method of identification assigned to the individual.

Official records of administrative hearings and records used for statistical purposes only are not covered by the Information Practices Act. Individuals are not authorized by law to inspect certain kinds of information, including:

- Information maintained for criminal law enforcement.
- Information maintained for the purpose of investigating specific violations of state law, until after the investigation and remedial action, if any, are completed.
- Information that would compromise the objectivity or fairness of a test or examination.
- Medical, psychiatric, or psychological information, if the person responsible for holding the record determines that disclosure would be medically or psychologically detrimental to the individual.
- Any information required by statute to be withheld from the individual to whom it pertains.
- Personal information about other individuals.
- The names of sources of personal information, when confidentiality is authorized or required.

Requests to Inspect Records

You may inquire and will be notified as to whether the Department maintains a record containing personal information about you. Inquiries must specify the name or title of the system of records that contains your records, as reported by the Department under the Information Practices Act. Address your inquiry to the official responsible for maintaining the record system, if you have this information.

If you need assistance in identifying and locating records and the responsible official, address your inquiry to:

Legal Division Disclosure Office
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0082

Your inquiry should provide as much information as possible to assist in identifying the records, such as: name, Social Security number, CDTEFA account number, or other method that might be used to identify the records; departmental program, activity or purpose for which the information was obtained; description of the kinds of information in the records; person, organization or agency that collected the information.

Upon receiving the name or title of the record system and the title and address of the official responsible for maintaining the records, address a request to inspect your records to the responsible official.

Refusal of a Request to Inspect a Record

If your request to inspect a record is refused because disclosure of the contents to the subject individual is not authorized by law, you can request a review of such a determination. Send your request for review, with a copy of the letter stating the reason(s) for the refusal, to the Disclosure Officer in the Legal Division at the address shown in the previous section. You will be notified as to the results of the review within 30 days after receipt of the request.

Inspection of Records

If it is determined that you are legally entitled to inspect your records, you will be granted access without undue delay and no later than 30 days after receipt of a request for active records, or 60 days if the records are in storage.

You may inspect the records during regular business hours at a time and office designated by the official in charge. The records, or a true copy, may be made available at a location near your place of residence or by mail, if it is reasonable to do so.

You must give satisfactory proof of identity before the records are presented to you for inspection.

Another person may accompany you to inspect your records if you furnish a written statement authorizing disclosure of your records in the other person's presence.

When you inspect your records, you may request a copy of all or any portion of the personal information in the records. Copies will be made within 15 days after the request. The charge for copies is ten cents (\$0.10) per page unless a different rate has been established by law. For copies of records in other forms, fees will be charged sufficient to cover the costs of making copies.

Request for Amendment of a Record

If you believe any personal information in your records which could affect your status or rights is not accurate, relevant, timely, or complete, you are entitled to submit a request for amendment or correction of the records.

Address your request to the official responsible for maintaining the records, and include the following information:

- Name or title of the records system that contains the information.
- Name of the subject individual and any identifying particular as shown in the records.
- Details of the requested amendment or corrections.
- Reasons why the records should be amended or why each correction should be made.

The official responsible for maintaining the records will notify you, within 30 days after receipt of the request, that corrections have been made as requested or that all or part of the request has been rejected. Reasons for refusing to amend the records will be given.

Agency Review

If you disagree with the refusal to amend any part of your records, you are entitled to request an agency review. Submit your request for a review in writing to the Disclosure Officer at the address shown on the second page under “Requests to Inspect Records.” Include the following information:

- Copy of the original request for amendment or correction of your records.
- Copy of the notification of denial of your request, with the Department official’s reasons for refusing to amend your records.
- Your reasons for disagreeing with the refusal, and any additional information.

Filing a Statement of Disagreement

If the agency review concludes that all or part of your request for amendment or correction should not be granted, the notification will include a statement of reasons for the refusal. You are entitled to file a statement of disagreement if you do not agree with the agency review decision. Your statement should be of reasonable length (usually not more than one or two pages), specifying the corrections requested and giving the reasons why each correction should be made. Send your statement of disagreement to the official responsible for maintaining the records.

Your statement of disagreement, together with the CDTEFA’s statement of reasons for refusing to amend the records, will be made a part of your records and copies will be made available to persons or agencies to whom the disputed information is disclosed.

Additional copies of this publication are available on our website at www.cdtfa.ca.gov.



For More Information

Internet. Visit us at www.cdtfa.ca.gov for information on sales and use tax rates by county, publications, office telephone numbers, public meetings, and so forth.

Customer Service Center. Staff are available from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding state holidays. Call:

1-800-400-7115 (TTY:711) (calls made in California)

1-916-324-2926 (TTY:711) (calls from out of state)

Call 24 hours a day to request a specific publication.

Legislative Bills. Write to Legislative Bill Room, State Capitol, Room B-32, Sacramento, CA 95814. The Bill Room does not provide copies of CDTFA forms or publications.