

BUSINESS NAME	ACCOUNT NUMBER
TAX/FEE PAYER NAME	TYPE OF TAX OR FEE

## PETITION FOR REDETERMINATION

### Administrative Appeal

Generally, if you have received a notice of amount due from the California Department of Tax and Fee Administration (CDTFA), you may file an administrative appeal of that notice using this Petition for Redetermination. There are two important deadlines:

1. If you received a *Notice of Determination*, a *Notice of Deficiency Assessment*, or a *Notice of Successor Liability*, you have **30 days** from the date on the notice to appeal.
2. If you received a *Jeopardy Notice of Determination*, you only have **10 days** from the date listed on that document to appeal and pay the amount due or deposit security considered acceptable by the CDTFA.

Look carefully at the notice you received for the specific conditions and requirements for filing this petition. Anyone submitting a petition should be prepared, upon request, to provide documents that support the specific grounds upon which the petition is founded.

I am filing a petition of the notice dated \_\_\_\_\_ for the period \_\_\_\_\_  
in the amount of \$ \_\_\_\_\_.

Please indicate below the specific grounds upon which the petition is founded (*required*):

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You have the right to, and may request, an appeals conference and/or an oral hearing before the Members of the Board of Equalization (Board hearing). *During the review of your petition, CDTFA staff may ask you about your request for an appeals conference and/or Board hearing, and confirm whether you still want an appeals conference and/or Board hearing. You must respond timely to that request.* If your case is accepted into the administrative appeals process, you may request that your case be considered under the CDTFA's administrative Settlement Program. Review under the Settlement Program is confidential and will not affect your appeal rights. Furthermore, if you have new information that was not originally considered, you may request for the new information to be reviewed.

Please indicate your requests below:

- I request an appeals conference with an Appeals Division attorney or auditor at the CDTFA's nearest district office or in the CDTFA's Headquarters office in Sacramento.
- I request a Board hearing. (*Note: If you select only a Board hearing, an appeals conference may still be held first.*)
- I request my appeal be considered under the Settlement Program.
- I request the CDTFA to review any new information that has not previously been considered.

SIGNATURE	DATE SIGNED	DAYTIME TELEPHONE NUMBER
PRINTED NAME	TITLE/CAPACITY	EMAIL ADDRESS

*If there is a conflict between this form or the notice you received and the law, the law is controlling. The filing of a Petition for Redetermination does not protect your right to a refund of tax/fee, interest, or penalty amounts paid in excess of amounts legally due. You must timely file a claim for refund if you believe you have overpaid tax/fee, interest, or penalty amounts. Filing a petition will not prevent interest from accruing on any unpaid tax/fee due.*