

APPEALS

CIVIL CITATIONS



THREE LEVELS OF APPEAL

There are three levels of appeal available for civil citations issued by the CDTFA for violations of the cigarette and tobacco products tax laws:

1. **CDTFA Business Tax & Fee Division** – initial review of the appeal.
2. **CDTFA Appeals Bureau** – review of the BTFD decision.
3. **Office of Tax Appeals** – review of the CDTFA Appeals Bureau decision.

FIRST LEVEL - CDTFA BUSINESS TAX & FEE DIVISION (BTFD)

- To appeal a Warning Notice or Notice of Violation received as a result of a civil citation, a written request for conference must be filed with the CDTFA within **30 days** from the date on the Notice and state the specific grounds upon which the violations cited are being contested.
- The BTFD conference is an informal proceeding conducted by telephone to discuss relevant facts and the applicable laws and regulations.
- BTFD will mail its written decision within 90 days from the date of conference, setting forth its findings and conclusions, and any applicable penalties.
- A letter sent with the decision will explain your right to appeal to the CDTFA Appeals Bureau, if you disagree with the BTFD decision. If you do not submit an appeal, the BTFD decision becomes final.



SECOND LEVEL - CDTFA APPEALS BUREAU

- To appeal the BTFD decision, a written request for an Appeals Bureau conference must be filed within **30 days** from the date on the notice accompanying the BTFD decision and specify the grounds upon which the findings and conclusions of that decision are being contested.
- If a timely request is filed, the Appeals Bureau will conduct an appeals conference by telephone.
- The Appeals Bureau will mail its written decision generally within 90 days from the conference, setting forth its findings and conclusions.
- A letter sent with the decision will explain your right to appeal to the Office of Tax Appeals (OTA) if you disagree with the Appeals Bureau decision. If you do not submit an appeal, the Appeals Bureau decision becomes final.
- OTA is a separate state agency that provides an independent review for appeals of CDTFA programs.

THIRD LEVEL - OFFICE OF TAX APPEALS (OTA)

- To contest the CDTFA Appeals Bureau decision, a written request for review by OTA must be filed within **30 days** from the date of the letter mailed with the Appeals Bureau decision. If no request is filed, the decision of the Appeals Bureau becomes final.
- If you file a timely request, you will have an opportunity to submit an opening brief to OTA explaining why the Appeals Bureau decision is in error and why that error justifies a different result.
- Once the briefing process is complete, OTA will ask you if you want an oral hearing before a panel of three administrative law judges, or if you prefer the panel make its decision based on the record, including the briefs submitted.
- OTA will issue its written opinion explaining the reasons for granting or denying your appeal. The opinion becomes final 30 days after the mailing date, unless a petition for rehearing with OTA is filed.
- Once OTA's opinion is final, OTA will return the appeal to CDTFA to issue you the applicable notification based on OTA's final opinion.