



**CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION**

COLLECTION PROCEDURES

*How can I pay my tax or fee amount due?
What actions may be taken if I don't pay?*

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Introduction

If we sent you a *Notice of Determination or Demand for Immediate Payment* (billing), you have a tax or fee amount due and payable by the date indicated.

- If you have received such a billing, you need to know:
- Options for paying the amount due, and
 - We can take tax and fee collection and enforcement actions if you do not pay the bill or make arrangements to pay.

This publication is designed to answer those questions. The California Department of Tax and Fee Administration (CDTFA) will gladly work with you to resolve your tax or fee problem. Please contact us if you have any questions about your bill.

Although most of the information in this publication focuses on our Sales and Use Tax Program, similar provisions exist for most of the tax and fee programs we administer.

Pay the full amount due or tell us why you can't

You should pay the entire amount due. If you cannot, we recommend that you pay as much as you can now. By doing so, you will minimize the amount of interest and any applicable penalty you will owe because interest and penalty charges accrue on the unpaid tax or fee balance. For your convenience, we accept credit card payments (see [page 3](#)).

If you are unable to pay your amount due, we can ask you to find a way to pay it, such as selling or mortgaging any assets you have or getting a loan.

If you cannot pay the full amount, you may be eligible for a payment plan. You can request a payment plan through our [Online Services](#) webpage or contact the CDTFA office that sent you the billing (see [page 3](#)).

If the debt is not paid, we are authorized by law to take collection actions, which could include levying your bank account, wages or other income, or seizing and selling your assets (see [pages 4-7](#)).

Let us know if you believe your billing is wrong

If you believe the billing is wrong, let us know as soon as possible. Call the number on your billing, write to the CDTFA office that sent you the billing, call our Customer Service Center at 1-800-400-7115 (TTY:711), or visit your local CDTFA office.

Many programs have a statute of limitations that may require specific action from you in a timely manner. For instance, if we send you a *Notice of Determination* you generally have the right to appeal it by filing a *Petition for Redetermination*, usually within 30 days from the date of the *Notice of Determination*. When filed timely, your appeal rights will be protected. For additional information, see [publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes](#).

We honor your rights as a taxpayer

You have certain rights under the Taxpayers' Bill of Rights and due process laws. For example, you have the right to be treated professionally, fairly, and courteously by our team members. You also have the right to:

- Meet with a supervisor if you cannot resolve a dispute with the team member who handles your case.
- Request copies of documentation from your account file.
- Receive information and assistance in simple language to help you comply with the various tax and fee laws we administer.

For more information, see [publication 70, Understanding Your Rights as a California Taxpayer](#).

See [page 8](#) for the telephone number and address of the Taxpayers' Rights Advocate Office.

Items to Note

We may share your tax and fee information with other government agencies

While most of the information you provide to us is confidential, some is subject to public disclosure, such as the information on your seller's permit. Under certain conditions, your account information, including underreporting and outstanding amounts due, may be shared with other government agencies.

We may contact third parties for information about your business affairs

We are authorized by law to obtain information from any party who may have information regarding your business affairs. This may include notifying your suppliers or vendors if your seller's permit has been revoked (suspended).

We need to know if you are involved in bankruptcy proceedings

Contact your local CDTFA office if you or your business has filed a petition for bankruptcy. While the proceeding may not eliminate your tax or fee debt, we may suspend collection actions—such as liens and levies—for a time while your bankruptcy case remains pending.

If you are no longer a business partner, your amount due may be limited

Partners are separately and jointly responsible for amounts owed by the partnership. Partnerships must notify us immediately, either by telephone or in writing, if they drop or add a partner to protect former partners from amounts due by the business after the partnership changes. If you leave the partnership, you should notify us immediately. If you do not, you could remain liable for business taxes that became due during the quarter in which you left the partnership and three subsequent quarters.



You may not be required to pay if you qualify as an innocent spouse or an innocent registered domestic partner

Under the Sales and Use Tax Law, a person who qualifies as an *innocent spouse* or *innocent registered domestic partner* is not liable for tax, fee, interest, and penalty charges. To qualify, all of the following conditions must be met:

- The amount due must be attributable to your spouse or registered domestic partner, and
- You must establish that you did not know of the amount due and that a reasonably prudent person in your circumstance would not have had reason to know of the amount due, and
- We must determine that it would be inequitable to hold you liable for the amount due, taking into account whether you significantly benefited directly or indirectly from the nonpayment, and all other facts and circumstances.

As a result of dissolution, if your request for innocent spouse or innocent registered domestic partner relief is denied, you may be eligible for *equitable relief*. Equitable relief weighs a variety of factors, including your economic situation, and the responsibility for the tax or fee assigned to you, your spouse, or registered domestic partner.

More information is available in [publication 57, Innocent Spouse Relief from Sales and Use Tax](#).

You may personally be required to pay taxes owed by a corporation, partnership, or limited liability partnership or company

Under certain circumstances, responsible individuals may be liable for tax, penalty, and interest owed by corporations, partnerships, limited liability partnerships, and limited liability companies.

If we sent you a *Notice of Proposed Determination* indicating that you are being held personally liable and you believe you are not, please contact the CDTFA office that sent you the notice within 15 days of the date of the *Notice of Proposed Determination*. If you later receive a billing (a *Notice of Determination*) and you disagree with it, you will need to file a timely appeal.

For more information, see [Let us know if you believe your billing is wrong](#). *Please note:* If you file your appeal before receiving a *Notice of Determination*, your appeal will be rejected as not timely.

Payment Options

We accept credit card payments and electronic payments, or we can work with you to make other payment arrangements. You may be eligible to pay under a payment plan, or you may be eligible to propose an offer in compromise.

■ Electronic Payment

You may pay your amount due electronically by using our online payment process. We will electronically withdraw funds from your checking or savings account to apply towards your current and past due amounts. For more information on electronic payment options, see our [website](#), and select *How Do I...* then select *Make a Payment*.

■ Credit Card

You may pay your amount due by credit card. We accept credit cards issued by VISA, MasterCard, American Express, and Discover. For more information on credit card payments, visit our [website](#) and select *How Do I...* then select *Make a Payment*. You can also make a credit card payment by calling 1-844-445-8221.

Please note: A service fee of 2.3 percent of the transaction amount applies to all credit card payments. The service fee is retained by the credit card processor and is not revenue to us.

■ Online Payment Plan

You can set up a weekly, biweekly, or monthly payment plan through our online automatic withdrawal process. Payments can be electronically debited from your checking or savings account, or paid by credit or debit card. We encourage payment in full to avoid additional interest and penalty charges. If you are unable to pay the full amount, we recommend you propose the largest payments possible because the tax and fee portion of the amount due will continue to accrue interest. Accounts that meet our predetermined guidelines will receive an instant response if approved. Proposals that require further review may be required to submit [CDTFA-403-E, Individual Financial Statement](#), or [CDTFA-403-C, Business Financial Statement](#), with supporting documentation. Approval of a payment plan is at our discretion. Visit our [Online Services—Payment Plan](#) webpage for more information.

If you do not pay in full or contact us to make other arrangements, we are authorized to take collection actions as described on [pages 4-7](#). If you cannot meet an established due date, you should contact your local CDTFA office to avoid possible collection actions.

Before I apply, what else should I know about a payment plan?

It may be more costly

A payment plan is more costly than paying the full amount you owe and may be more costly than borrowing funds to pay the amount you owe.

Why? While you are making payments on your tax or fee debt through a payment plan, we will continue to charge interest on the unpaid portion of the tax or fee amount due. The interest rate on a bank loan or a cash advance on your credit card may be lower than the combination of penalties and interest that we charge on unpaid billings.

If we sent you a Notice of Determination (billing), but you do not pay the amount due by the due date, we will generally assess a 10 percent finality penalty. Under certain circumstances, we may waive the 10 percent finality penalty.

If you were charged a 10 percent finality penalty, we may waive the penalty if your payment plan is initiated and accepted within 45 days of the due date of the notice. Your payment plan must be successfully completed for the penalty to be waived.

We may still file a state lien on your property

We may still file a state lien—even if your payment plan is accepted (liens are discussed on [page 4](#)). However, we may withhold the lien in certain conditions.

We may terminate the payment plan under certain conditions

We may terminate the payment plan if you pay late, miss a payment, don't file and/or pay all required tax or fee returns, or if you do not comply with other terms of the agreement. We will send you a letter giving you 15 days to pay in full or provide a satisfactory explanation.

As noted earlier, the finality penalty will not be waived if we terminate the payment plan.

After 15 days, we may take further collection action without notification (see [pages 4-7](#)).

How do I apply?

Visit our [Online Services—Payment Plan](#) webpage to log in and begin your request. For assistance, contact the CDTFA office that sent you the billing or our Customer Service Center at 1-800-400-7115 (TTY:711).

What should I do if my financial situation changes after my payment plan is approved?

Your payment plan is based on your financial situation. As a result, if your financial situation changes and you need to change the terms of your payment plan, you should immediately contact the collector assigned to your account, as identified on your payment agreement.

■ Offer in Compromise

The [Offer in Compromise Program](#) allows eligible taxpayers to satisfy their amount due by paying a lesser amount. The program applies to most taxes and fees and is available if the following apply:

- You agree with the amount due and the amount due is final, and
- We determine you do not have, and will not have in the foreseeable future, the income, means, or assets to pay the amount due in full.

Visit our [Offer in Compromise Pre-Qualifier Tool](#) to determine if you qualify for an offer in compromise.

To make an offer, you must submit [CDTFA-490, Offer in Compromise Application](#), or [CDTFA-490-C, Offer in Compromise Application for Corporations, LLC's, Partnerships, etc.](#) CDTFA-490 and CDTFA-490-C are available on our [website](#) by selecting [Tax Resources](#), then selecting [Forms & Publications](#), then [All Forms & Publications](#), or from any CDTFA office, or by calling our Customer Service Center at 1-800-400- 7115 (TTY:711).

Answers to several of the most commonly asked questions about the Offer in Compromise Program are available on our website and in [publication 56, Offer In Compromise](#).



Collection and Enforcement Actions

As explained below, collection and enforcement actions will be taken if you do not pay your amount due on time or do not make other arrangements to pay the debt—such as applying for a payment plan or an offer in compromise.

Please note: Jeopardy Determinations

If we send you a *Jeopardy Determination*, you are subject to the same collection and enforcement action described in this publication, but the filing and notification deadlines are different. Jeopardy determinations are tax or fee billings that are immediately due and payable and are issued in instances where the collection of an amount due would be jeopardized by delay. For more information, including your right to apply for an administrative hearing based on a *Jeopardy Determination*, see [publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes](#).

We may place a lien on your property

A lien is a legal claim to your property used as security or payment for your tax debt.

We must mail you a preliminary notice at least 30 days before filing

a lien with the county recorder. The notice must:

- Specify the statutory authority for filing the lien,
- Show the earliest date on which the lien may be recorded, and
- Explain the remedies available to you to prevent the filing of the lien.

What a lien does

When a *Notice of State Tax Lien* is recorded, your creditors are publicly notified that we have a claim against all your real property, including property you acquire after the lien has been recorded.

The lien attaches to all your real property, such as your house or rental property.

It is not our policy to seize and sell your primary residence, but we will enforce the lien on your residence if you sell or refinance your home.

Once a lien is recorded, your ability to get a loan to buy a house or a car, get a new credit card, or sign a lease may be compromised.

After we have recorded a lien, we can release it, as explained in the next section.

Releasing a lien

The lien placed on your property will be released if:

- You pay your full tax or fee amount due, including interest and other charges, or
- The billing (tax or fee determination) is adjusted to zero after the lien has been filed.

We will issue a *Release of the Notice of State Tax Lien* after you have paid the debt or we have adjusted your billing. If you pay your amount due in full and need a release of lien immediately, you must pay in certified funds. Once paid, contact your local CDTFA office and let them know that you need the release of lien.

In some instances, we will release the lien placed on part of your real property if your amount due is

secured by the remaining property on which we have placed a lien. We will also release a lien if we discover that we filed it in error.

A lien is valid for 10 years from the date it is filed and can be renewed twice if the amount due is included on the lien and remains unpaid. Therefore, a lien may be in effect for up to 30 years.

Partial release of lien

A partial release of lien releases a state tax lien from a specific piece of real property. However, the lien remains in effect and will prevent the transfer of title of any other properties owned or subsequently acquired by you. You may request a partial release of lien when you are selling real property or the party with the lien has no rights to the title of the real property.

Partial release requests should be submitted to your local CDTFA office. We will review the request and supporting documents before it is forwarded with a recommendation for approval or denial to our Collections Support Bureau.

The following documents must be submitted for us to consider a partial release of lien:

- The taxpayer or escrow officer's written request explaining why a partial release is needed.
- *Estimated Closing Statement* or schedule of proposed disbursements for both buyer and seller.
- *Preliminary Title Report* reflecting CDTFA liens.
- *Appraisal Report* or a report of comparable properties for the neighborhood, with a statement of the property's market value.
- Short sale approval letters from lenders, if applicable.

Please allow **30 days** for us to process your request. The documents you submit must be current at the time of submission, and additional documents may be required. To obtain information for the CDTFA office or

unit handling your account, please call our Customer Service Center at 1-800-400-7115 (TTY:711).

Escrow demands on CDTFA tax liens

The Collections Support Bureau of CDTFA processes written requests for payoff demands on its state tax liens on real property.

These escrow requests may be submitted by fax to 1-916-327-0615 or through our [Online Services](#) webpage. Under the section titled *Limited Access Functions*, select *Request an Escrow Demand to Pay Tax Lien* and complete the requested information.

Please allow at least two business days for us to review and respond to your request.

The demands for the sale of a business, stock of goods, or a liquor license are prepared by CDTFA offices. To obtain information for the CDTFA office or unit handling your account, please call our Customer Service Center at 1-800-400-7115 (TTY:711).

Requests for copies of a lien release

At your request, we will send out copies of a lien release. For example, you may want to have copies mailed to escrow agents, title companies, or directly to you.

We will send you a copy of a release of lien after a lien filed in your name is paid in full. If you need a recorded copy, you can contact us to request the release of the official recorded document. If the information is available, we will provide it so you can obtain a recorded copy directly from the county or the [Secretary of State](#). Please contact your local CDTFA office.

Withholding a lien

In general, we will withhold filing a lien if all the following occur:

- You enter into an acceptable payment plan,
- The plan will satisfy the amount due within one year,

- You successfully follow the terms of the plan, and
- You have not had collection problems with us before.

We may levy your property

If you do not pay your amount due or make arrangements to settle your debt, we may levy (seize) any type of real or personal property that you own or have an interest in.

Levies are different from liens. A lien is a claim used as security for the tax or fee debt, whereas a levy takes the property to satisfy the tax or fee debt.

We will usually levy property only after we have sent you a *Demand for Payment* and you have neglected or refused to pay the tax or fee.

Examples

- We could levy property that is yours but held by someone else—for example, your wages, dividends, bank accounts, licenses, rental income, accounts receivables, the cash value of your life insurance, or commissions, or
- If you hold an alcoholic beverage license, we could seize and sell that license, or
- We could seize and sell property that you hold—for example, your boat or vehicle.

If your property is levied or seized and you have questions, you should contact the CDTFA team member or office who took the action. You may also ask a CDTFA supervisor to review your case. If you are unable to resolve the matter with the supervisor, you may also want to discuss the matter with the [Taxpayers' Rights Advocate Office](#) to ensure that proper policies and procedures were followed.

Levying your bank account

If we levy your bank account, the levy generally only captures the funds on deposit at the time the bank receives the levy (up to the amount of the levy).

The bank must hold the captured funds you have on deposit for 10 days. This period allows you time to file for a hardship hearing, to show that the funds are exempt from levy under

federal or state law, or to make other satisfactory arrangements to pay.

After 10 days, the bank must send the money plus additional interest, if it applies, to us. Once we deposit the captured funds, you would need to file a claim for refund to request return of the funds. To discuss your case, call the CDTFA team member whose name is shown on the *Notice of Levy*, or local CDTFA office.

We must release the levy if any of the following occur:

- You pay the amount you owe in certified funds (cashier's check, or money order).
- We determine if the levy is creating a significant financial hardship for you.

If we have mistakenly levied your account

If you paid bank charges because of a mistake we made when we levied your account, and you provided us with sufficient information or documentation we requested prior to the levy, you may be entitled to reimbursement. You must file a reimbursement claim with us within 90 days after we issued the levy. Your claim should be mailed to the CDTFA office that sent the *Notice of Levy*.

Levying your salary or wages

We may issue a levy on your wages, or an *Earnings Withholding Order*, which typically seizes 25 percent of your after-tax income from each paycheck.

If you request a hardship hearing, one will be provided to you by a CDTFA supervisor or office lead person. If you only have personal income and expenses, you will be asked to complete [CDTFA-403-E](#), *Individual Financial Statement*. If you have business income and expenses you will also be asked to complete [CDTFA-403-C](#), *Business Financial Statement*. You will need to provide supporting documentation of your inability to pay. If you have a documented hardship, the withholding order may be reduced or released.

If we levy your salary or wages, the levy will end when:

- The levy is released,
- You pay your amount due, or
- The time expires for legally collecting the amount due.

To discuss your case, call the CDTFA team member whose name is shown on the *Earnings Withholding Order* or your local CDTFA office.

Releasing your property

If we seize property you hold, such as your boat or vehicle, we may release the property prior to its sale date if:

- You pay the amount of our interest in the property,
- You enter into an escrow arrangement,
- You furnish an acceptable bond,
- You make an acceptable agreement for paying the tax or fee, or
- The expense of selling your property would be more than the tax or fee debt.

Returning levied property

We can consider returning levied property if:

- It is determined that we did not follow our own procedures.
- You have entered into a payment plan (see [page 3](#)).
- Returning the property will help you pay your amount due.
- Returning the property is in the state's and your best interest.
- We receive a valid claim of exemption or third-party claim.

Assets legally exempt from levy are listed on CDTFA-425, *Exemptions from the Enforcement of Judgments*, provided to you with a copy of the *Notice of Levy*. A claim of exemption must be filed within 10 days after the *Notice of Levy* was delivered to you or 15 days after the notice was mailed.

If the levy captures property belonging to another person who is not liable for the unpaid tax or fee, the person may file a third-party claim. The claim must be filed before the property is transferred to us.

We may require a higher security deposit

If you have an active business and have had a poor compliance history, such as failing to pay a tax return when due or paying with a check that is dishonored, we may require you to post security to protect the state's interests. If you have already posted security, we may increase the amount of required security. Generally, you may be required to post an amount equal to six months of the average tax owed by the business. The minimum-security requirement for a seller's permit is \$2,000; the maximum is \$50,000. Security will be returned after an account has had no payment problems for three consecutive years.

To learn more about security requirements for programs other than Sales and Use Tax, please call our Customer Service Center at 1-800-400-7115 (TTY:711) for assistance.

We may issue a till-tap or keeper warrant

If you have an active business and have not paid sales tax that is due and final, we may serve a civil warrant to the California Highway Patrol or the local sheriff to enter your business and collect the gross receipts or contents of the cash registers.

A *till-tap warrant* typically gives instructions to the officer to collect the contents of the cash registers upon arrival at the place of business.

A *keeper warrant* typically instructs the officer to leave a representative at the place of business for a full day and to collect the proceeds of the business. A keeper warrant, however, may be requested for a period up to 10 days.

We will generally use either warrant only after verbal and written requests and other avenues of collection have been unsuccessful.

By law, we can collect the warrant fees that are assessed by the law enforcement agency from the business owner.

We may revoke (suspend) your seller's permit

We may suspend your seller's permit if you do not file a tax return on time or pay the sales or use tax amount due on time. We may also suspend your permit if the agency requires you to post security, but you do not. Typically, we will not suspend a permit unless we have exhausted all other remedies.

Hearing notification

The [Taxpayers' Bill of Rights](#) requires that you be given 60 days' notice prior to revocation (suspension) of your permit. A hearing will be scheduled, and you will be notified in writing of the hearing date 10 days in advance. Within those 10 days, you must show why the permit should not be suspended. If you do not respond, your permit will be suspended. If you do respond, your arguments will be considered at the hearing.

If your permit is suspended and you engage in business afterward, you are guilty of a misdemeanor and may be prosecuted for each sale. Each offense is punishable by imprisonment not exceeding one year and/or a fine of up to \$5,000, at the discretion of the court.

To reinstate your permit, you must file and pay all past due returns and taxes, and pay a reinstatement fee of \$100 per business location.

If your permit is suspended and you do not pay the tax amount you owe, we may consider criminal prosecution as a last resort.

Your alcoholic beverage license may be suspended or a transfer restriction placed on the license

Your alcoholic beverage license may be suspended if you are three or more months past due in the payment of taxes or penalties due under the Revenue and Taxation Code, or if the taxpayer's bond becomes void or unenforceable for any reason.

In addition, we can request the [Alcoholic Beverage Control \(ABC\)](#) to withhold the transfer of certain liquor licenses if you are past due in the payment of taxes.

We may cancel your DMV dealer license

As provided in the Vehicle Code, if you hold a dealer license issued by the [Department of Motor Vehicles \(DMV\)](#), we may cancel that license if your seller's permit remains revoked (suspended) for more than 30 days.

We may post your information on our website

We may post your name on the [Top 500 Sales and Use Tax Delinquencies](#) list on our website, making your amount due a matter of public record if your amount due is more than one hundred thousand dollars (\$100,000). However, 30 days before we publish your information, we will send you a written notice (certified mail with a return receipt request) to provide you the opportunity to resolve your amount due with us.

If your name is posted to the Top 500 Sales and Use Tax Delinquencies list, you may not enter into a contract for goods and services with any state agency.

You may have your other professional and occupational licenses revoked or suspended

If your name is posted to the [Top 500 Sales and Use Tax Delinquencies](#) list, the law requires a state governmental licensing agency that issues professional or occupational licenses (including driver licenses), certificates, registrations, or permits to revoke, suspend, or refuse to issue a license.

To avoid us posting your information on the website or losing your professional and occupational licenses, you must do one of the following:

- Pay your amount due in full.
- Enter into an approved payment plan and timely pay the scheduled payments (see information on [Payment Plans](#)).
- If a license you hold is scheduled to be suspended, you should complete the Request for Release

Form (provided by the state agency proposing the suspension of your license) and submit it to us stating why your license should not be suspended.

We may intercept your state refund

The [Franchise Tax Board \(FTB\)](#) administers the [Interagency Intercept Collection Program](#) in conjunction with the [State Controller's Office](#). FTB is authorized to redirect a refund owed to you to us to offset or reduce your tax amount due.

We are required to send you a *Pre-Intercept Notice*. The pre-intercept notice is included with the *Demand for Immediate Payment*, and you are allowed 30 days' notice prior to us submitting your account to FTB for offset.

If you have any questions or objections to the amount due on the notice, contact the CDTEFA office indicated on the *Demand for Immediate Payment* within 30 days from the date of the notice, and a CDTEFA team member will review and discuss your account with you. You have 30 days from the date of the notice to either pay in full or provide documentation to us to show the amount you owe is not due. If you do not respond within 30 days from the date of the notice, we will forward your account to FTB to proceed with intercept collections.

We may assess a collection cost recovery fee

The law requires that we assess a collection cost recovery fee on amounts that are past due. The fee applies to most taxes and fees we collect and is intended to cover costs incurred by the state in obtaining payment of past due amounts. The amount of the fee, which is assessed on each billing greater than \$250 that remains unpaid for more than 90 days, varies depending on the amount that is past due.



Refunds

After you have paid the tax or fee portion of your amount due, you may file a claim for refund if you believe that you were overcharged or did not owe the amount due.

Collection action for any penalties and interest due will be suspended until your refund request is resolved.

Filing deadlines

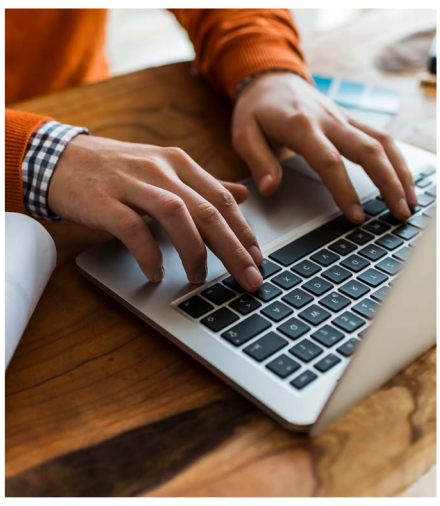
The deadline for filing a claim for refund is determined by whichever of the following dates occurs *last*:

- Three years from the return due date for the period the claimed overpayment was made.
- Six months from the date of the claimed overpayment.
- Six months from the date the liability became due and payable.
- Three years from the date we collected an involuntary payment by use of enforcement procedures, such as a levy or lien. (Payments made to release liens are subject to the six-month statute as they are considered voluntary.)

Be sure to file your claim for refund by the applicable deadline. If you do not file your claim on time, you will not be eligible to receive a refund, even if you may have paid too much tax.

If you make more than one payment to pay off your tax or fee amount due, you may file one single timely claim for refund to cover all future payments applied to that billing and any prior payments that remain within the applicable statute of limitations. If you

are disputing more than one billing, you must file a timely claim for refund for each separate billing.



For More Information

Publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes and **publication 117, Filing a Claim for Refund**, provide more information on claims for refund.

Publication 17 also explains our settlement program, which may apply to refund claims. Under this program, we may settle the disputed claim by refunding a portion of the amount due paid by the taxpayer, subject to review of the facts of the case and subject to approval.

For additional information or assistance, please take advantage of the resources listed below.

Customer Service Center 1-800-400-7115 (TTY:711)

Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

Offices

Please visit our website at www.cdtfa.ca.gov/office-locations.htm for a complete listing of our office locations.

Internet

www.cdtfa.ca.gov

You can visit our website for additional information—such as laws, regulations, forms, publications, industry guides, and policy manuals—that will help you understand how the law applies to your business.

You can also verify seller's permit numbers on our website (see [Verify a Permit, License, or Account](#)).

Our publications are available on our website at www.cdtfa.ca.gov/formspubs/all-forms-and-publications.htm.

We also provide multilingual versions of many of our resources on our webpage at www.cdtfa.ca.gov/languages.htm, including publications, industry guides, forms, videos, and seminars.

Another good resource, especially for starting businesses, is the California Tax Service Center at www.taxes.ca.gov.

Tax Information Bulletin

We publish a quarterly *Tax Information Bulletin (TIB)*. It includes articles on the application of laws and regulations to specific types of transactions and special tax and fee programs, announcements regarding new and revised publications, information on any new or revised legislation affecting our taxpayers, and other areas of interest. You can find current TIBs on our website at www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm.

You can sign up for our CDTFA Updates email list at www.cdtfa.ca.gov/subscribe/ to receive a monthly email with the latest news about and changes to the taxes and fees we administer.

Free Classes and Seminars

We offer free **online seminars** and **video tutorials** for help using our Online Services system, including how to file your return. Some classes are offered in multiple languages. If you would like further information on specific classes, please call your local office.

Written Tax Advice

For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Taxpayers' Rights Advocate

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), see **publication 70, Understanding Your Rights as a California Taxpayer**, or contact the **Taxpayers' Rights Advocate Office** for help at 1-888-324-2798. Their fax number is 1-916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0070.

Please note: This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between this publication and the law or regulations, decisions will be based on the law or regulations and not on this publication.