

**Text of Chapter 4 and Sections 35301 through 35305 in  
Chapter 4 of Division 5 of Title 18 of the California Code of Regulations**  
(A new chapter and regulations to be added to Cal. Code Regs., tit. 18, div. 5)

**Chapter 4. Access to Public Records Maintained by the California Department of Tax and Fee Administration**

**Regulation 35301. Purpose and Scope.**

(a) Access to public records maintained by the Department is governed by the California Public Records Act (Government Code section 6250 et seq.). For purposes of this chapter, the term “public records” is defined in Government Code section 6252, subdivision (e), and the term “Department” means the California Department of Tax and Fee Administration.

(b) The purpose of this chapter is to facilitate public access to the Department’s public records and provide a better understanding of the types of public records available that pertain to the tax and fee programs administered by the Department.

Note: Authority cited: Sections 6253.4, 15570.22, 15570.24, 15570.40 and 15570.42, Government Code. Reference: Sections 6250, 6251, 6252 and 6253, Government Code.

**Regulation 35302. Disclosure Policy.**

The public has a right under the Public Records Act to access public records maintained by the Department. Public records that are not exempt from disclosure by state or federal law may be inspected and copied by the public pursuant to the procedures set forth in the Public Records Act (Government Code section 6250 et seq.) and this chapter. Examples of records that are exempt from disclosure include, but are not limited to, tax and fee information that must be kept confidential under state or federal laws, confidential legal advice, records prepared in connection with pending litigation, preliminary drafts of interagency and intra-agency memorandums and other documents not retained by Department staff in the normal course of business, personnel, medical or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy, and test questions, scoring keys, and other data regarding licensing, employment and academic examinations. Also, any reasonably segregable portion of a public record may be inspected and copied after deletion of the portions that are exempt from disclosure.

Note: Authority cited: Sections 6253.4, 15570.22, 15570.24, 15570.40 and 15570.42, Government Code. Reference: Sections 6250, 6251, 6252, 6253, 6254, 6254.20, 6255 and 15570.84, Government Code; Sections 7056, 9255, 30455, 38705, 43651, 45982, 46751, 55381 and 60609, Revenue and Taxation Code.

**Regulation 35303. Cost for Copies of Public Records.**

(a) Except as provided in subdivision (b) of this regulation, or as otherwise provided in this chapter, any person making a request for copies of public records shall reimburse the Department for the cost of duplicating the records. If the Department must compile or extract electronic data or perform computer programming to produce a copy of an electronic record, the Department may charge its full costs in accordance with Government Code section 6253.9.

(b) Copying costs may be waived when the total copying cost for the records requested is less than ten dollars (\$10).

Note: Authority cited: Sections 6253.4, 15570.22, 15570.24, 15570.40 and 15570.42, Government Code. Reference: Sections 6253 and 6253.9, Government Code.

**Regulation 35304. Procedure for Requesting Public Records.**

(a) Except as otherwise provided in this chapter, requests to inspect or obtain copies of public records may be made in writing and submitted to the Disclosure Office by email at [Disclosure.Office@cdtfa.ca.gov](mailto:Disclosure.Office@cdtfa.ca.gov), by fax at (916) 324-5995, or by mail at California Department of Tax and Fee Administration, Disclosure Office, PO Box 942879, MIC: 82, Sacramento, CA 94279.

(b) Requests to inspect or obtain copies of public records shall provide a sufficiently specific description to allow the Department to identify the requested records. The Department's Disclosure Office will assist the public in making focused and effective requests that reasonably describe an identifiable record or records.

Note: Authority cited: Sections 6253.4, 15570.22, 15570.24, 15570.40 and 15570.42, Government Code. Reference: Sections 6253 and 6253.1, Government Code.

**Regulation 35305. Public Records Available.**

(a) Many of the Department's records listed in this subdivision are available on the Department's website at <http://www.cdtfa.ca.gov> or in the Open Data Portal on the Department's website where they can be downloaded and printed. Historical records can be requested by submitting a request to the Disclosure Office. Requesters should check the Department's website and Open Data Portal for currently available records.

(1) Annual Reports. The Department issues an Annual Report that provides information about the revenue collected by the Department each fiscal year, includes helpful tables, and describes the Department's accomplishments.

(2) Taxpayers' Rights Advocate Annual Reports. The Taxpayers' Rights Advocate issues an Annual Report that provides information concerning the assistance the Taxpayers' Rights Advocate Office has provided to taxpayers and fee payers each fiscal year.

(3) Tax and Fee Rates. The Department is responsible for the administration of over 30 different taxes and fees. To assist the public in identifying the correct tax or fee rate, the Department posts tax and fee rates and tools on its website.

(4) Research & Statistics. The Department provides research and statistical information on its website, including, but not limited to, taxable sales by city and county and by type of business, fuel consumption statistics, alcohol consumption statistics, and revenues.

(5) Department Forms. Most of the Department's forms are made available for public use on its website and include a fill-in function.

(6) Tax and Fee Pamphlets and Publications. The Department issues many tax pamphlets and publications that provide information on certain tax and fee topics.

(7) Tax Information Bulletins. The Department issues quarterly tax information bulletins which provide information to taxpayers and fee payers on recent changes or important topics and makes the bulletins available on its website.

(8) Notices and Newsletters. The Department issues several notices and newsletters, including Special Notices and News for Tax Practitioners, to assist taxpayers and fee payers, as well as tax practitioners.

(9) Industry Tax and Fee Guides. The Department's industry tax and fee guides provide information regarding certain tax and fee topics and cover the most common industry issues. The guides include links to relevant resources.

(10) Manuals. The Department's Audit Manual and Compliance Policy and Procedures Manual (CPPM), which are provided to Department employees to assist them in performing their jobs, are made available to the public on the Department's website. The Audit Manual provides guidance to auditors performing audits. The purpose of the manual is to ensure that audits are conducted and reports are prepared in a uniform manner consistent with approved tax audit practices. The CPPM contains Department policy guidelines, specific standards, and uniform procedures to guide compliance staff with taxpayer registration, account maintenance, tax return processing, security deposits, account close-outs and clearances, and collection functions. The CPPM includes established methods and procedures to provide for uniform, effective, and efficient operations.

(11) Proposed Rules and Regulations. The Department adopts, amends and repeals regulations to conform to statutory requirements or to implement, interpret, or make specific statutes or other provisions of law, including court decisions. A list of regulations that are currently in the process of being adopted, amended, or repealed is available on the Department's website. Current rulemaking documents, including notices, text, statements of

reasons, statements of explanation, and STD. 400 “Notice Publication/Regulation Submission” forms, may also be available on the Department’s website.

(12) Business Taxes Committee Unit Material. The Business Taxes Committee Unit considers issues relating to the sales and use tax laws and special taxes and fees laws. Depending on the stage of development, the committee materials for a topic may include one or more Discussion Papers and a Memorandum to the Director. Committee materials may also include Business Taxes Committee Minutes for topics considered prior to 2018, and Formal Issue Papers for topics considered prior to 2020.

(13) Business Taxes Law Guide - Laws, Regulations and Annotations. The Department publishes the Business Taxes Law Guide, which is a compilation of all the statutes, regulations, court opinions, and Memorandum Opinions that govern the various tax and fee programs the Department administers. The Law Guide also contains annotations, which are the summaries of the conclusions reached in selected legal rulings of counsel applicable to these programs.

(14) Annotation Back-Up Opinions. An annotation back-up opinion is a copy of the legal ruling of counsel summarized in an annotation. Confidential taxpayer or feepayer information is redacted from a back-up opinion prior to disclosure.

(15) Memorandum Opinions. The State Board of Equalization (Board) was authorized to conduct hearings regarding sales and use tax and special tax and fee appeals before January 1, 2018. Memorandum Opinions are precedential decisions adopted by the Board to decide sales and use tax and special tax and fee appeals. Memorandum Opinions are published in the Business Taxes Law Guide and are available on the Department’s website.

(16) Video Tutorials. The Department has issued video tutorials on several topics, including filing tax and fee returns, logging in to the Department’s online system, making tax and fee payments, and permit information. The video tutorials are available on the Department’s website.

(17) CDTFA Organizational Chart. The Department publishes an organization chart that displays the Department’s organizational structure and identifies the person responsible for each division, bureau, office, branch, or unit.

(18) Public Complaint Resource Directory. The Department publishes a directory called “Where to file California and Federal Investigative Complaints” as a reference to assist the public in identifying the proper state or federal agency with which to file a complaint regarding a suspected violation of the law.

(b) The following records created and maintained by the Department may be requested by submitting a request to the Disclosure Office:

(1) Settlement Public Records Statements. Whenever a reduction of tax or fees or penalties, or total tax or fees and penalties in an administrative settlement in excess of five hundred

dollars (\$500) is approved, the Department creates a public record of the settlement. Public records of administrative settlements are available for inspection and may be requested by submitting a request to the Disclosure Office.

(2) Offer in Compromise Public Records Statements. If a compromise of tax or fees or penalties or of total tax or fees and penalties in excess of five hundred dollars (\$500) is approved, a public record is created that is available to the public for one year which includes: (1) the name of the taxpayer, (2) the amount of unpaid tax or fees and related penalties, additions to tax or fees, interest, or other amounts involved, (3) the amount offered, and (4) a summary of the reason why the compromise is in the best interest of the state. The record shall not include any information that relates to any trade secrets, patent, process, style of work, apparatus, business secret, or organizational structure, that if disclosed, would adversely affect the taxpayer or violate the confidentiality provisions applicable to the tax or fee being compromised.

(3) Public Records of Refunds, Credits, and Cancellations over \$50,000. Proposed determinations to refund, credit, or cancel amounts in excess of fifty thousand dollars (\$50,000) are made available as a public record for at least 10 days before the proposed determinations are effective.

(4) Public Records of Cancellations of Integrated Waste Management Fees over \$15,000. Proposed determinations to cancel amounts in excess of fifteen thousand dollars (\$15,000) under the Integrated Waste Management Fee Law are made available as public records for at least 10 days before the proposed determinations are effective.

(5) Department Staff Memorandums, Letters, or Emails. Memorandums, letters, or emails written by Department staff may be requested by author, date, subject, statute, or regulation. Confidential taxpayer or feepayer information will be redacted prior to disclosure. Documents protected from disclosure by law, including documents protected by the attorney-client privilege or attorney work product privilege, will not be disclosed.

(6) Operations Memorandums. Operations Memorandums (Ops Memos) are used to inform Department staff and the public of changes in laws and Department procedures. Ops Memos are public records, but they may contain confidential information that is exempt from disclosure. Therefore, Ops Memos that contain confidential information will only be provided when information that is not exempt from disclosure can be reasonably segregated. Ops Memos may be requested by subject, title, or Ops Memo number. In time, individual Ops Memos become obsolete as they are incorporated into CDTFA manuals. A list of current Ops Memos may be requested.

(7) Policy Memorandums. Policy memorandums are issued as needed to clarify departmental issues and/or policies relating to specific topics. Policy memorandums may be requested by subject or date.

(8) Training Courses. The course materials for sales and use tax or special taxes and fees training courses may be requested. The materials in some courses may be

restricted/confidential to use by Department employees. If a course contains restricted information, a redacted copy of the course materials will be provided.

(9) Decision and Recommendation (before November 1, 2017). A Decision and Recommendation is a written report issued by a Board or Department attorney or auditor after reviewing an appeal (e.g., a petition for redetermination, claim for refund, or request for relief) and conducting an appeals conference. A Decision and Recommendation sets forth the attorney's or auditor's conclusions and recommendations after applying the relevant law to the relevant information. However, a Decision and Recommendation does not necessarily reflect the ultimate disposition of an appeal, and a Decision and Recommendation has no precedential value. Copies of Decisions and Recommendations may be requested by subject, statute, or regulation and will be provided if they can be effectively redacted to protect confidential taxpayer or feepayer information, including the identity of the taxpayer or feepayer. Decisions and Recommendations are not provided if requested in conjunction with the name of a specific taxpayer or feepayer or a specific hearing or hearing date since there would be no effective way to redact the documents.

(10) Decisions (beginning November 1, 2017). A Decision is a written decision issued by the Appeals Bureau in the Department's Legal Division after reviewing an appeal and conducting an appeals conference. A Decision contains the Appeals Bureau's findings and conclusions after applying the law to the relevant information available to the Appeals Bureau. However, a Decision does not necessarily reflect the ultimate disposition of an appeal by the Department or Office of Tax Appeals, and a Decision has no precedential value. Copies of Decisions may be requested by subject, statute, or regulation and will be provided if they can be effectively redacted to protect confidential taxpayer or feepayer information, including the identity of the taxpayer or feepayer. Decisions are not provided if requested in conjunction with the name of a specific taxpayer or feepayer or a specific hearing or hearing date since there would be no effective way to redact the documents.

(11) Rulemaking Files. In general, a rulemaking file contains a record of the steps taken by an agency to adopt, amend, or repeal a regulation. The public may request a copy of a rulemaking file maintained by the Department by identifying the regulation number and the date of the adoption, amendment, or repeal of the regulation in the request.

Note: Authority cited: Sections 6253.4, 15570.22, 15570.24, 15570.40 and 15570.42, Government Code. Reference: Sections 6250, 6251, 6252, 6253, 6253.1, 6254, 6254.20, 6255 and 15570.84, Government Code; Sections 7056, 9255, 30455, 38705, 43651, 45982, 46751, 55381 and 60609, Revenue and Taxation Code.