

**Text of Proposed Changes to  
Title 18. Public Revenues**

**35039. Filing a Claim for Refund.**

(a) . . . (unchanged).

(b) . . . (unchanged).

(1) Hand delivery: ~~Audit Determination and Refund~~Refunds Section, MIC 39, California Department of Tax and Fee Administration, 651 Bannan Street, Suite 100, Sacramento, CA 95811.

(2) Mailing address: ~~Audit Determination and Refund~~Refunds Section, MIC 39, California Department of Tax and Fee Administration P.O. Box 942879 Sacramento, CA 94279-0039.

(3) Email address: ~~BTFD-ADRS@cdtfa.ca.gov~~PPDD-RefundSection@cdtfa.ca.gov.

(4) Facsimile number: (916) 445-~~2202324~~0147.

(c) . . . (unchanged).

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) Email address: ~~BTFD-ADRS@cdtfa.ca.gov~~PPDD-RefundSection@cdtfa.ca.gov.

(4) . . . (unchanged).

NOTE: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; and Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, 42020, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6902, 8128, 9152, 30178, 30178.1, 30362, 38602, 40112, 41101, 43452, 45652, 46502, 50140, 55222, 60501, 60502, 60507 and 60522, Revenue and Taxation Code.