

**Public Hearing**  
**Office of Tax Appeals – Rules for Tax Appeals**  
**California Code of Regulations, Title 18, Division 4**

**RSVP Requested:**

To attend this meeting, please RSVP by August 22, 2018, by contacting Dana Holmes at (916) 206-4355 or by sending an Email to [regulations.ota@ota.ca.gov](mailto:regulations.ota@ota.ca.gov).

To participate in this meeting by telephone, please dial: (866) 731-9877. Enter the participant pass code 45875638, followed by the # sign.

**When:**

Monday, August 27, 2018  
2:00 p.m.

**Where:**

Office of Tax Appeals  
Hearing Room  
400 R Street  
Sacramento, CA 95811\*

**\*This facility is accessible to persons with physical disabilities.**

**Topic:**

The Taxpayer Transparency and Fairness Act of 2017 authorized the establishment of the Office of Tax Appeals (OTA) with jurisdiction over tax appeals beginning January 1, 2018. In order to carry out its duties, powers and responsibilities, the OTA adopted and readopted emergency regulations pursuant to Government Code section 15679 for the period January 1, 2018, through December 31, 2018. New regulations are required for the OTA to continue to carry out its duties, powers, and responsibilities following the expiration of the current emergency regulations. Previously, OTA issued a draft and a revised draft of the proposed new regulations, and held two informal interested parties meetings on April 16, 2018 and June 6, 2018. Subsequently, OTA initiated the formal rulemaking process, with a public comment period that will close on August 27, 2018.

Considering the importance of the new proposed regulations and to ensure transparency, OTA will hold this public hearing on the proposed regulations pursuant to Government Code section 11346.8.

The handout for this IPM meeting is OTA's Proposed Rules for Tax Appeals (Division 4.1 Text), which can be found online on the Office of Tax Appeals website at <https://www.ota.ca.gov/regulations/>.

**Purpose:**

To elicit public input regarding the substance and language of draft regulations proposed for adoption under California Code of Regulations, Title 18, Division 4.

**Comments:**

Written comments may be emailed to [regulations.ota@ota.ca.gov](mailto:regulations.ota@ota.ca.gov) through August 27, 2018, or submitted orally or in writing at the public hearing.