


Memorandum

To : Ms. Cynthia Bridges
Executive Director (MIC 73)

Date: July 28, 2015


From : Lynn Bartolo, Acting Deputy Director
Sales and Use Tax Department (MIC 43)

Subject : **Board Meeting August 25-26, 2015**
Item N: Administrative Agenda
Proposed Revision to Compliance Policy and Procedures Manual (CPPM)
Chapter 9, Miscellaneous

I am requesting approval to forward the attached revision to CPPM Chapter 9, *Miscellaneous*, to the Board Proceedings Division to be placed as a consent item on the Administrative Agenda at the August 2015 meeting.

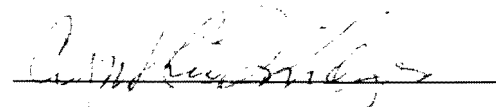
The Sales and Use Tax Department (SUTD) is proposing a revision to section 907.000 to address when a refund does not require Board approval. This revision has been reviewed and approved by SUTD management, provided to Board Members, and posted on the Board's website at <http://www.boe.ca.gov/sutax/pmr.htm> to solicit comments from interested parties. No comments were received from Board Members or other interested parties.

If you have any questions, please let me know or contact Ms. Susanne Buehler at (916) 324-1825.

LB:rs

Attachment

Approved




Ms. Cynthia Bridges
Executive Director

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the August 25, 2015 Board Meeting


Joann Richmond, Chief
Board Proceedings Division

Item N2
08-25-15

cc: (all with attachment)

Mr. David Gau (MIC 101)

Mr. Wayne Mashihara (MIC 47)

Ms. Susanne Buehler (MIC 92)

Mr. Richard Parrott (MIC 57)

Mr. Kevin Hanks (MIC 49)

Mr. John Thiella (MIC 73)

Mr. Marc Alviso (MIC 101)

Mr. Chris Lee (MIC 101)

Ms. Leila Hellmuth (MIC 43)

**INFORMING JURISDICTIONS PRIOR TO PROCESSING
A LARGE DEALLOCATION OF LOCAL TAX RESULTING
FROM A REFUND OR CREDIT IN AN AUDIT**

907.000

Sales and use tax refunds and credits in audits occasionally result in large deallocations of local tax to individual jurisdictions. When a pending refund or credit in an audit results in a deallocation of \$50,000 or more in local tax to a jurisdiction, the Refund Section will send a courtesy email to that jurisdiction and its authorized representative. The email will be sent when the Public Agenda Notice is published for the Board Meeting in which the pending refund is placed on calendar for Board approval [or, if Board approval is not required, at least ten days prior to staff's approval of the pending refund.](#) The email will be for information purposes only. Such a deallocation will not be subject to appeal by a jurisdiction or its authorized representative.