



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

PO BOX 942879, SACRAMENTO, CA 94279-0001
1-800-400-7115 • FAX 1-279-279-7370
www.cdfta.ca.gov

GAVIN NEWSOM
Governor

AMY TONG
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

PAUL BUDDENHAGEN
CITY OF EMERYVILLE
1333 PARK AVE
EMERYVILLE CA 94608-3517

Letter Date: February 12, 2024
Letter ID: L0024724543
Account Type: Generation & Handling Fee
Account Number: 251-703488
Audit ID: A49657
Audit Period From: January 1, 2020
Audit Period To: December 31, 2020

Notice Service Date: February 13, 2024
Finality Date: March 14, 2024

Notice of Determination

Why we are contacting you:

The California Department of Tax and Fee Administration (CDTFA) has determined that you are liable for fee, interest, and penalties. The balance below reflects the amount you owe.

Table with 2 columns: Category (Fee, Interest, Penalty, Other, Payments/Credits, Total) and Amount (\$73,980.00, 14,919.30, 7,398.00, 0.00, 0.00, \$96,297.30)

What you must do:

You must pay in full unless you are in a payment plan for the amounts listed. Payment is due in full by the finality date shown above. Failure to pay this notice may result in additional penalties and/or interest. If you disagree with the assessment, you may file a petition for redetermination with the CDTFA within 30 days after the notice service date shown above. If the above total is zero, no payment is due.

What will happen if you do not comply:

Failure to pay this notice may result in additional penalties and/or interest. If you disagree with the assessment, you have the right to file a petition for redetermination within 30 days after the notice service date shown above.

Payment options:

To make a payment online, go to our website at www.cdfta.ca.gov, and select Make a Payment. If you are paying by check, please write your account number and letter ID (shown above) on your check, and include the attached Statement of Account payment voucher. Keep the original notice for your records. Make your check payable to the California Department of Tax and Fee Administration, and mail it to P.O. Box 942879, Sacramento, CA 94279-3535. If you need additional help, please call the telephone number shown above.

Interest:

Additional interest will accrue on the unpaid fee each month at the rate of 10 percent annually. Interest of \$616.50 will accrue if the fee is not paid on or before February 29, 2024.



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Penalty for failure to pay when due:

Generally, a penalty of 10 percent attaches to the unpaid amount of fee due if this determination is not paid on or before the finality date.

Petition for redetermination:

This determination becomes final 30 days after the notice service date, unless a petition for redetermination is filed. Any person against whom a determination is made may petition for redetermination. The petition must be in writing and state the specific grounds upon which it is founded. If an appeals conference is desired, it should be requested in the petition. To file your petition online, log in with your username and password at onlineservices.cdtfa.ca.gov.

Prompt payment of the undisputed portion(s) of the liability should be made. This will prevent the accrual of additional interest and will not in any way affect the protested portion(s).

A petition may not be filed prior to the notice service date. Any action taken prior to that date does not constitute a petition for redetermination.

For more information about filing a petition for redetermination and where to file your petition, please visit our website at www.cdtfa.ca.gov.

Failure to file penalty:

A 10 percent penalty has been added in accordance with Revenue and Taxation Codes section 43155(b) for failure to file return(s).



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
PO BOX 942879, SACRAMENTO, CA 94279-0001 MIC: 48
1-916-309-0359
www.cdtfa.ca.gov

GAVIN NEWSOM
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Secretary, Government Operations Agency

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Director

PAUL BUDDENHAGEN
CITY OF EMERYVILLE
1333 PARK AVE
EMERYVILLE CA 94608-3517

Letter Date: February 12, 2024
Letter ID: L0024762150
Account Type: Generation & Handling Fee
Account Number: 251-703488
Audit ID: A49657
Audit Period From: January 1, 2020
Audit Period To: December 31, 2020

Dear CITY OF EMERYVILLE:

We have completed our review of your account for the period(s) referenced above. Based on our examination we have submitted our Audit findings for issuance of a *Notice of Determination (Notice)* for the following amounts.

Proposed Liability	
Examination Period: January 1, 2020 to December 31, 2020	
<i>Fee</i>	\$73,980.00
<i>Credits</i>	\$0.00
<i>Payments</i>	\$0.00
<i>Less Adjustments</i>	\$0.00
<i>Interest through February 12, 2024</i>	\$14,919.30
<i>Penalty(ies)</i>	\$7,398.00
Total**	\$96,297.30

**if multiple billings have occurred, the audit liability may not equal the sum of the billings



Please cut along the line, and return the bottom portion with your payment.

CDTFA-5019 REV. 1 (8-19)
CDTFA-5000 REV. 1 (6-22)

PAYMENT VOUCHER



Account Type: Generation & Handling
Fee
Account Number: 251-703488
Voucher Number: 596643936

L0024762150

CDTFA USE ONLY

Amount due upon receipt: \$96,297.30

Enter amount paid

\$

Make check payable and send with the voucher to:
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-3535
or visit www.cdtfa.ca.gov to pay right now.

PAUL BUDDENHAGEN
CITY OF EMERYVILLE
1333 PARK AVE
EMERYVILLE CA 94608-3517



Please write your account number on your check.

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When you receive the *Notice*, you can appeal by filing a *Petition for Redetermination* within 30 days from the Notice Service date shown on the *Notice*. You may file a petition online by visiting our website at www.cdtfa.ca.gov or using CDTFA-416, *Petition for Redetermination*. A copy of this form is available on our website or by calling our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Interest continues to accrue monthly on unpaid fee and will be added to the current interest amount shown on page 1 of this letter. Paying all or part of the liability shown on the *Notice* will in no way affect your right to protest portions with which you do not agree. If you would like to make a payment before receiving the *Notice*, please submit your payment with the attached payment voucher or if you prefer, you can make a payment online by visiting our website at www.cdtfa.ca.gov and selecting *Make a Payment*.

In general, if you make a payment of all or part of the amount due, you have six (6) months from the date of payment to file a claim for refund on any overpayments. If you have already filed a timely claim for refund on or after January 1, 2017, for a payment made with respect to a *Notice*, you generally do not need to file an additional claim for refund with each subsequent payment that you make toward this liability. If you made payments for more than one disputed liability, you must file a timely claim for refund of payments made towards each separate *Notice*. Any credit will be refunded with credit interest, if applicable.

We would appreciate you taking a few minutes to complete the Audit Survey to help us evaluate the effectiveness of our audit program. The survey can be accessed online by visiting our website at www.cdtfa.ca.gov. You will need your audit ID to complete the survey.

If you have any questions relating to this letter, you may contact me at the telephone number listed above.

Sincerely,

Chris Miller
Audit Principal



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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CITY OF EMERYVILLE
1333 PARK AVE
EMERYVILLE CA 94608-3517

Letter Date: February 12, 2024
Letter ID: L0024718891

Statement of Account

Why we are contacting you:

The California Department of Tax and Fee Administration (CDTFA) records show that you have an outstanding balance for the account(s) and reporting period(s) shown on the next page.

This is a summary of tax/fee/surcharge/assessment, interest, and penalties assessed. A detailed listing of amounts due is included with this letter. Payment is due immediately for any amount not under review of a timely and accepted petition for redetermination or protection of the bankruptcy court. These liabilities may have been previously assessed against you.

Payment options:

You must pay in full unless you are in a payment plan for the amounts listed. Payments can be made online by visiting our website at www.cdtfa.ca.gov and selecting the File & Make a Payment option. If you are paying by check, please write the following information on your check, and include the attached voucher with your payment: your account number(s) shown on the following page(s) and your letter ID shown above. Keep the original notice for your records. Make your check payable to the California Department of Tax and Fee Administration, and mail to P.O. Box 942879, Sacramento, CA 94279-3535. If you need additional help, please call the telephone number listed above.

Collection action:

Collection action may be taken. To help you understand CDTFA collection procedures, please visit www.cdtfa.ca.gov, and download publication 54, Collection Procedures.

Please cut along the line, and return the bottom portion with your payment.

CDTFA-1210-STA REV. 5 (10-22)
CDTFA-5000 REV. 1 (6-22)

PAYMENT VOUCHER



Account Type: Generation & Handling
Fee
Account Number: 251-703488
Voucher Number: 596807415

L0024718891

CDTFA USE ONLY

Amount due upon receipt: \$96,297.30

Enter amount paid

\$

Make check payable and send with the voucher to:
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-3535
or visit www.cdtfa.ca.gov to pay right now.

PAUL BUDDENHAGEN
CITY OF EMERYVILLE
1333 PARK AVE
EMERYVILLE CA 94608-3517

Please write your account number on your check.



0024724543 02



**Hazardous Waste Generation
and Handling Fee
Account Number: 251-703488**

Period Begin: 01-Jan-2020	Period End: 31-Dec-2020				Non-Final Billing	
Notice Type	Fee	Interest	Penalty	Other	Credit	Balance
Audit Determination	73,980.00	14,919.30	7,398.00	0.00	0.00	96,297.30
Account Totals	\$73,980.00	\$14,919.30	\$7,398.00	\$0.00	\$0.00	\$96,297.30

Grand Total: \$96,297.30

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for CDTFA-324-GEN-WEB, *Privacy Notice—Website—No Action Needed.*