

## PETITION FOR REASSESSMENT OR REVIEW

Your petition was referred by the California Unemployment Insurance Appeals Board (CUIAB) to the Employment Development Department (EDD) for an Answer to Petition. The Answer has been prepared and a copy is attached.

Questions regarding the Answer may be referred to your local Employment Tax Office listed in the *California Employer's Guide*, DE 44, and on the EDD website at [www.edd.ca.gov/Office\\_Locator/](http://www.edd.ca.gov/Office_Locator/).

The original Answer to Petition has been filed with:

California Unemployment Insurance Appeals Board  
Office of Tax Petitions  
2400 Venture Oaks Way, Suite 150  
Sacramento, CA 95833-4224  
916-263-6733

The next step in the process is a formal hearing before an Administrative Law Judge (ALJ) of the CUIAB. No action by you is necessary until you receive a Notice of Hearing from the local CUIAB Office of Appeals. You will be given at least 20 days advance notice of the hearing date. Should you move after filing your petition, please notify both the EDD and the CUIAB of your new address to ensure that you receive all notices and correspondence.

### Accrual of Interest

Filing a petition for reassessment does not suspend the accrual of interest due on the assessed amount. As such, you may wish to consider paying the assessed liability to avoid the added cost of accruing interest. Full payment of the assessment is not an admission that you owe the disputed amounts and does not affect your right to a hearing. Your petition will automatically convert to a petition for refund of the disputed amount, and the appeals process continues. If your petition is granted, all related payments, including interest from the date of payment through the ALJ's decision date, less any amount due the EDD and/or other state agencies, will be refunded to you.

### Withdrawal of Petition

Although you have filed a petition, you may at any time prior to the hearing submit additional information to the EDD which may lead to a potential adjustment to the assessment. You may withdraw your petition at any time before a decision is issued.

If you wish to withdraw your petition, you may send a withdrawal letter to the Chief ALJ at the address shown, or you may contact the Employment Tax Office at the address and phone number shown on the last page of the Answer to Petition.

### The Hearing Process

The CUIAB is a separate and independent review board apart from the EDD that renders impartial and independent decisions on tax and benefit matters related to the California Unemployment Insurance Code (CUIC). The impartial status of the ALJ is a distinctive feature of the Unemployment Insurance program in California.

The time and place of the hearing are determined by the local CUIAB Office of Appeals. Written notice of the time, date, place, and issues to be covered in the hearing will be mailed to you and the EDD at least 20 days before the date of hearing.

The CUIAB Appeals Board recognizes that many employers have not previously attended a court or administrative hearing. Therefore, the procedure is explained at the outset. You may represent yourself at the hearing, or you may be represented by a CPA, accountant, attorney, or other representative, if you wish.

During the hearing, each party will have the right to call and examine witnesses, to question opposing parties and witnesses, and to introduce exhibits. You should bring to the hearing all evidence (witnesses and documents) that you believe has a bearing on your case.

## Further Appeal Rights

After the ALJ has reviewed, heard, and rendered a decision on your case, you have 30 days from the date of the ALJ's decision to file an appeal with the CUIAB Appeals Board if you do not agree with the decision. The CUIAB Appeals Board, however, will review only the transcript of the ALJ hearing and evidence. Neither you nor the EDD will be present during the Board's review, and additional evidence cannot be submitted.

If the CUIAB Appeals Board denies your petition, you may still pursue your appeal rights. Once your liability has been paid in full, you may file a claim for refund with the EDD. If the claim for refund is denied, you may file a second petition with the Chief ALJ. If you still do not agree with the ALJ's decision, you may again file an appeal with the CUIAB Appeals Board. Once all of these administrative remedies have been exhausted, if you are still dissatisfied with the decision, you may take your case to the Superior Court.

## Additional Information

If you have questions regarding the petition and hearing process, you may visit your local Employment Tax Office listed in the DE 44 and on the EDD website at [www.edd.ca.gov/Office\\_Locator/](http://www.edd.ca.gov/Office_Locator/).

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 888-745-3886 (voice) or TTY 800-547-9565.

This information sheet is provided as a public service and is intended to provide nontechnical assistance. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and administrative and court decisions. Any information that is inconsistent with the law, regulations, and administrative and court decisions is not binding on either the Employment Development Department or the taxpayer. Any information provided is not intended to be legal, accounting, tax, investment, or other professional advice.